

Joint Legislative Committee on Performance  
Evaluation and Expenditure Review (PEER)

Report to  
the Mississippi Legislature



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## A Compilation of State Entities' Expenditures for Independent Contractors in FY 2006

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PEER reviewed expenditures of state agencies, public school districts, community and junior colleges, and public universities for independent contractors for Fiscal Year 2006. For purposes of this review, PEER defined an *independent contractor* as an individual, firm, corporation, or other service provider employed by a state entity through a contractual agreement who does not meet the definition of a contract worker. A *contract worker* performs services subject to the direction and control of an employer, whereas this element of control is absent with an independent contractor.

PEER found that state entities are subject to varying degrees of centralized oversight of expenditures for independent contractors. State agencies are subject to requirements of the Personal Service Contract Review Board and the Board of Trustees of Institutions of Higher Learning must approve universities' personal service contracts that exceed a cumulative total of \$250,000. However, no centralized oversight exists for school districts' and community and junior colleges' procurement and utilization of independent contractors.

Overall, 328 entities reported that they spent \$1,958,912,988 on independent contractors during FY 2006. The majority (56%) of entities' FY 2006 expenditures for independent contractors were in the Construction or Building Repair Services Category. Landscape or Lawn Care Services was the second highest category. Within this category, the Department of Transportation reports to have spent approximately \$159,000,000 (86% of the total spent in this category) on emergency relief measures, mainly due to Hurricane Katrina.

***The PEER Committee produced this report as a tool for decisionmaking. The purpose of the report was to establish the universe of total dollars spent on independent contractors in FY 2006 by state agencies, universities, community and junior colleges, and public school districts. The report does not evaluate individual expenditures or address the policy issue of public entities' use of independent contractors.***

## **PEER: The Mississippi Legislature's Oversight Agency**

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The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms with one Senator and one Representative appointed from each of the U. S. Congressional Districts. Committee officers are elected by the membership with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

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The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

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January 4, 2007

Honorable Haley Barbour, Governor  
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Honorable Billy McCoy, Speaker of the House  
Members of the Mississippi State Legislature

On January 4, 2007, the PEER Committee authorized release of the report entitled **A Compilation of State Entities' Expenditures for Independent Contractors in FY 2006.**

A handwritten signature in black ink that reads "Harvey Moss". The signature is written in a cursive style and is positioned above a horizontal line.

Representative Harvey Moss, Chair

**This report does not recommend increased funding or additional staff.**



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# A Compilation of State Entities' Expenditures for Independent Contractors in FY 2006

## Executive Summary

PEER reviewed state entities' expenditures on independent contractors for Fiscal Year 2006, focusing on answering the following questions:

- To what extent do state entities use independent contractors?
- Which entities use independent contractors and at what costs?

For purposes of this review, PEER defined an *independent contractor* as an individual, firm, corporation, or other service provider employed by a state entity through a contractual agreement who does not meet the definition of a contract worker. (A *contract worker* performs services subject to the direction and control of an employer, whereas this element of control is absent with an independent contractor.)

The report includes a series of exhibits presenting data reported by state agencies, public school districts, community and junior colleges, and public universities in response to a PEER survey. PEER identified only the amounts expended by each entity in these groups and the independent contractors receiving payments. PEER does not offer any opinion, positive or negative, regarding these expenditures.

## Conclusions

PEER found that state entities are subject to varying degrees of centralized oversight of expenditures for independent contractors. State agencies are subject to requirements of the Personal Service Contract Review Board and the Board of Trustees of Institutions of Higher Learning must approve universities' personal service contracts that exceed a cumulative total of \$250,000. However, no centralized oversight exists for school

districts' and community and junior colleges' procurement and utilization of independent contractors.

Overall, 328 entities reported that they spent \$1,958,912,988 on independent contractors during FY 2006. The majority (56%) of entities' FY 2006 expenditures for independent contractors were in the Construction or Building Repair Services Category. Landscape or Lawn Care Services was the second highest category. Within this category, the Department of Transportation reports to have spent approximately \$159,000,000 (86% of the total spent in this category) on emergency relief measures, mainly due to Hurricane Katrina.

During Fiscal Year 2006, 225 independent contractors each received more than \$1 million from all groups combined (i.e., state agencies, school districts, community and junior colleges, and universities).

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# A Compilation of State Entities' Expenditures for Independent Contractors in FY 2006

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## Introduction

### Authority

The PEER Committee conducted this review in response to concerns regarding the extent of use of independent contractors by state agencies, school districts, community and junior colleges, and universities.

This report is intended to be a companion to PEER report #484, *A Review of State Agencies' Use of Contract Workers (December 15, 2005)*. PEER conducted this review pursuant to the authority granted by MISS. CODE ANN. Section 5-3-51 et seq. (1972).

### Scope and Purpose

#### Purpose

PEER reviewed state entities' expenditures on independent contractors for Fiscal Year 2006, focusing on answering the following questions:

- To what extent do state entities use independent contractors?
- Which entities use independent contractors and at what costs?

See pages 5 and 6 of this report for the definition of *independent contractor*.

## Scope

This review includes data collected from state agencies, public school districts, community and junior colleges, and public universities. (Hereafter, when PEER refers to all of these as a group, the report will refer to “entities.”)

The focus of this review is on independent contractors hired by these entities. This review does not include employment of any persons into legislatively authorized positions or payments to individuals who meet the Internal Revenue Service’s definition of contract worker (see pages 5 and 6).

## Scope Limitation

PEER identified only the amounts expended by each entity in the above groups and the independent contractors receiving payments. PEER does not offer any opinion, positive or negative, regarding these expenditures.

## Method

### Primary Data Collection Method

As its primary method of data collection, PEER surveyed 328 entities. In responding to the survey, entities were asked to exclude payments to individuals, firms, corporations, or service providers that:

- have or will receive an Internal Revenue Service Form W2;
- only provided utility service;
- only provided commodities; or,
- did not fall within the categories listed on the PEER survey.

After excluding the above-described payments, the entities were asked to provide information on payments to independent contractors in two different formats.

- In Survey One, entities were asked to categorize and report Fiscal Year 2006 expenditures for independent contractors, using twenty-three PEER-created service categories for reporting.

- In Survey Two, each entity official was asked to provide PEER with a list of the twenty-five independent contractors to which the entity paid the highest amounts during Fiscal Year 2006, as well as independent contractors to which their entity paid more than \$100,000 and that did not appear in the list of the top twenty-five. (For example, an entity could have had expenditures that were accurately categorized into PEER’s service categories that resulted in a list of thirty-five independent contractors paid more than \$100,000. Entity officials were asked to submit to PEER the names of and amounts paid to all thirty-five independent contractors.)

(See Appendix A, page 59, for a copy of the survey form.)

## **Parent-Subunit Collection**

PEER recognizes that some state entities have organizational or management responsibilities for or control over other entities or budget units. For example, the Department of Mental Health is responsible for Hudspeth Regional Center, even though the center receives a line-item amount in the department’s annual appropriation from the Legislature.

In order to account accurately for state entities’ expenditures for independent contractors, PEER collected consolidated data from the “parent” entity in instances in which there were entities with “subunits.” For a listing of parent entities and their subunits, see Appendix B, page 63.

## **Limitations in Data Collection**

### ***Self-Reported Data***

The data in this report concerning state entities’ expenditures on independent contractors is strictly self-reported data. Due to the number of entities surveyed, time limitations, and limited number of staff assigned to the project, PEER did not verify or audit the information reported.

Also, the scope of this survey crosses functional boundaries--i.e., state agency, public school district, community and junior college, and university groups—and no single chart of accounts is uniform to all four groups of entities (i.e., entity groups may not use the same accounting codes or descriptions to report expenditures).

Therefore, service category expenditure data reported by one type of entity (e.g., a state agency) might not be completely comparable to service category expenditure data reported by another type of entity (e.g., a university).

Officials at the surveyed entities were responsible for deciding how to categorize their FY 2006 expenditures into the twenty-three PEER-created account categories. Also, as noted previously, certain exceptions were to be taken into consideration that dictated whether expenditures should be reported. Again, this decision was left to the entity officials' discretion.

### ***Hurricane Katrina Expenditures***

As a result of Hurricane Katrina in August 2005, expenditures in certain categories rose exponentially in Fiscal Year 2006 for many state entities—e.g., in the Construction and Building Repair Services and Landscape and Lawn Care Services categories. Due to the breadth and depth of the destruction and the wide scope of PEER's survey, it was impossible to identify accurately which expenditures were hurricane-related. PEER cautions the reader to keep this fact in mind when reviewing state entities' expenditures for independent contractors.

### **Other Methods Used in the Review**

Also, in conducting this review, PEER:

- reviewed state laws regarding the statewide personnel system, the Personal Service Contract Review Board, and other relevant state laws;
- reviewed the Personal Service Contract Review Board Procurement Procedures manual;
- reviewed the Mississippi State Personnel Board Policy and Procedures Manual;
- interviewed human resources and contract management staff from various state agencies;
- interviewed staff of the Mississippi State Personnel Board; and,
- interviewed staff of the Department of Finance and Administration.

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## Background

MISS. CODE ANN. Section 25-9-120 (1972) contains references to *contract personnel*. This section limits the state benefits to which contract personnel (i.e., contract workers and independent contractors) are entitled. Specifically, subsection (1) states that contract personnel are not eligible to participate in the Public Employees' Retirement System or the state employee health plan and are not allowed credit for personal and sick leave and other leave benefits as employees of the State of Mississippi.

Subsection (1) of MISS. CODE ANN. Section 25-9-120 (1972) distinguishes between an independent contractor and a contract worker. Under this statute, an employee who does not meet the criteria to be an independent contractor is considered to be a contract worker. The distinction is important for federal tax purposes because the employer is generally responsible for withholding federal income taxes and withholding and paying Social Security and Medicare taxes and paying unemployment taxes on wages paid to employees (contract workers), while independent contractors are responsible for paying their own income and self-employment taxes. The Internal Revenue Service (IRS) establishes the guidelines for determining whether an individual is an independent contractor or a contract worker.

### What is an *Independent Contractor*?

When a state entity enters into contract with a worker who is not a full-time employee, a determination must be made as to whether this worker functions as an independent contractor or contract worker. To determine whether an individual is an independent contractor or a contract worker, the relationship of the worker and the employer must be examined.

In any independent contractor/contract worker determination, one must consider all information that provides evidence of degree of control and degree of independence. Factors that provide evidence of the degree of control exercised by the employer and independence of the worker fall into three categories: behavioral control, financial control, and the type of relationship of the parties. In *Publication 15-A, Employer's Supplemental Tax Guide*, the Internal Revenue Service provides guidelines for

entities to follow in order to make a determination of degree of control and degree of independence. (See Appendix C, page 66, for a list of these factors.) In general, if the employer has the right to control or direct only the result of the work done by the employee and not the means and methods of accomplishing the results, then that employee is functioning as an independent contractor.

### PEER's Expanded Definition of *Independent Contractor*

According to the Personal Service Contract Review Board, an *employee* is any person legally occupying a position in state service. Due to the fact that contract personnel are excluded from state service, under the State of Mississippi's definition, an individual employed by the state through a contractual agreement who does not meet the definition of a contract worker is considered to be an independent contractor.

In terms of an independent contractor, the Internal Revenue Service's regulations and Personal Service Contract Review Board's policies and procedures typically refer to individual workers. However, for the purposes of this report, PEER expanded the definition of *independent contractor* to include firms, corporations, and other service providers, as well as payments to individuals. PEER's survey asked state entities to report expenditures to independent contractors based on PEER's expanded definition.

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# Degree of Centralized Oversight Entities Have for Independent Contractors

Entities are subject to varying degrees of centralized oversight of expenditures for independent contractors. State agencies are subject to requirements of the Personal Service Contract Review Board and the Board of Trustees of Institutions of Higher Learning must approve universities' personal service contracts that exceed a cumulative total of \$250,000. However, no centralized oversight exists for school districts' and community and junior colleges' procurement and utilization of independent contractors.

## State Agencies

*The Personal Service Contract Review Board is responsible for approving contracts entered into by state agencies that are under its purview.*

### Responsibilities of the Personal Service Contract Review Board

MISS. CODE ANN. §25-9-120 (2)(1972) creates the Personal Service Contract Review Board. Among other powers and responsibilities, this section requires that the board:

- promulgate rules and regulations governing the solicitation and selection of contractual services personnel;
- approve all personal and professional services contracts involving the expenditure of funds in excess of \$100,000;
- develop standards with respect to contractual services personnel that require invitations for public bid, requests for proposals, record keeping, and financial responsibility of contractors; and,
- provide standards for the issuance of requests for proposals, the evaluation of proposals received, consideration of costs and quality of services proposed, contract negotiations, the administrative monitoring of contract performance by the agency, and successful steps in terminating a contract.

## Contract Dollar Limits Requiring Approval of the Contract Review Board

As required by state law, the Personal Service Contract Review Board has established rules and regulations for the solicitation and selection of contractual service personnel. The board has set the following approval requirements based on the value of the contract:

- *Contracts of \$50,000 or less:* Agencies shall adopt operational procedures for entering into personal services contracts of \$50,000 or less. Such operational procedures shall provide for obtaining adequate and reasonable competition and making records to account properly for funds and to facilitate auditing of the transaction. The board does not review these contracts.
- *Contracts greater than \$50,000 but not exceeding \$100,000:* Agencies shall, at a minimum, solicit three written responses, which shall be made a part of the procurement file. The written responses shall, at a minimum, include the following information: statement of price; terms of the agreement; description of services offered by the contractor; and name, address, and telephone number of the offerer (i.e., potential contractor or vendor). In the event that the agency does not obtain three responses, the agency shall include a memorandum to the procurement file explaining why. The board does not review these contracts.
- *Contracts exceeding \$100,000:* Agencies shall procure personal services contracts with a value exceeding \$100,000 through the use of competitive sealed bidding or proposals. The board's rules and regulations include specific requirements regarding public notice, bid opening, and bid acceptance and evaluation. The board and its staff must review and approve personal services contracts exceeding \$100,000.

The Personal Service Contract Review board has interpreted state law to mean a *cumulative* value in excess of \$100,000. For example, an agency could enter into a contract with an individual to provide a service for a total of \$50,000 in one fiscal year. Such a contract would not be subject to the approval of the review board. Should the agency choose to renew the contract for an additional fiscal year for \$51,000, resulting in a two-year contract for \$101,000, the contract would be subject to the approval of the review board.

The board's rules and regulations also provide for sole-source and emergency procurement without competition

when a need for such exists. Agencies using such method must document in writing the circumstances surrounding the selection of a personal services contractor through a non-competitive process.

## **Contracts Exempt from the Purview of the Personal Service Contract Review Board**

MISS. CODE ANN. Section 25-9-120 (3) (a) (1972) exempts from the purview of the Personal Service Contract Review Board the following types of contracts:

- computer- or information technology-related services governed by the Department of Information Technology Services;
- personal service contracts entered into by the Department of Transportation; or,
- any contract for attorney, accountant, auditor, physician, dentist, architect, engineer, veterinarian, or utility rate expert services.

### **Public School Districts**

***No central oversight exists for school districts' procurement and utilization of independent contractors. This is a local issue left to the discretion of the individual school boards.***

MISS. CODE ANN. Section 37-7-301 (o) (1972) gives school district boards the power to direct the superintendent of the districts to draw on available funds to issue payment for any lawful service. Furthermore, the statute gives school boards the ability to give full control of the "receipt, distribution, allotment and disbursement" of school funds (regardless of the origination of such funds) to support the operation of the schools in the district.

The State Department of Education exercises no central oversight of public school districts when they contract for personal services. The department gives the local school districts the autonomy to monitor the utilization and procurement of independent contractors.

## Community and Junior Colleges

***No central oversight exists for community and junior colleges' procurement and utilization of independent contractors. This is a local issue left to the discretion of the individual community and junior colleges.***

MISS. CODE ANN. Section 37-4-1 (c) (1972) states that local entities are capable of efficiently and effectively governing the public community and junior colleges as well as serving the needs and accomplishing the priorities of the state. CODE Section 37-4-1 (k) (1972) further states that community and junior colleges are considered local government agencies rather than state government agencies.

The State Board for Community and Junior Colleges does not exercise any central oversight over the procurement and use of independent contractors by the individual community and junior colleges.

## Universities

***The Board of Trustees of Institutions of Higher Learning is responsible for approving any personal service contract that exceeds a cumulative total of \$250,000.***

MISS. CODE ANN. § 37-101-15 (a) (1972) gives the Board of Trustees of Institutions of Higher Learning (IHL) the power to exercise control over the revenue collected on behalf of the eight institutions of higher learning. Furthermore, CODE Section 37-101-15 (c) (1972) gives the board the ability to adopt bylaws and regulations it deems necessary for the proper oversight of the eight institutions of higher learning as long as those bylaws and regulations do not conflict with the state Constitution and laws or the reason for the institutions' creation.

Section 707 of the Institutions of Higher Learning Board Policies and Bylaws (amended through February 15, 2006) provides that the board is required to approve any service contract whose cumulative or aggregate total expenditure is more than \$250,000. "Aggregate total" refers to the total amount of a single contract regardless of the time span of the contract. For example, a three-year contract worth \$300,000 goes to the board for approval, whereas a two-year contract for \$225,000 is not subject to board approval.

Because any single contract that does not exceed \$250,000 does not have to have IHL board approval, the responsibility of approving and monitoring contracts

under \$250,000 has been delegated to the individual institutions. It would be possible for an institution to have multiple contracts with the same independent contractor for the same type (or a similar type) of service, with individual contract amounts that are less than the \$250,000 threshold, and these contracts would not have to go before the IHL board for approval, regardless of the fact that the cumulative total of the contract amounts might exceed \$250,000.

The Commissioner of Higher Education has the power to continue to approve subsequent contracts with the same independent contractor that have been previously approved by the IHL board as long as the terms of the contract do not change and the amount of the contract does not increase more than ten percent from the previous contract (with the same independent contractor and scope of services). The IHL Board Policies and Bylaws (amended through February 15, 2006) require the IHL Executive Office to submit information to the board on a monthly basis listing all contracts approved by the commissioner on behalf of each institution.

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## Entities' FY 2006 Expenditures for Services of Independent Contractors, by Service Category

Overall, 328 entities reported that they spent \$1,958,912,988 on independent contractors during FY 2006. The majority (56%) of entities' FY 2006 expenditures for independent contractors were in the Construction or Building Repair Services Category. Landscape or Lawn Care Services was the second highest category. Of this amount, the Department of Transportation reports to have spent approximately \$159,000,000 (86% of the total spent in this category) on emergency relief measures, mainly due to Hurricane Katrina.

In Survey One, the entities PEER surveyed were asked to report expenditures for independent contractors (regardless of fund source) for FY 2006 in twenty-three different service categories. Officials were asked *not* to report expenditures to individuals, firms, corporations, or service providers that:

- have or will receive an IRS Form W2;
- only provided utility service; or;
- only provided commodities.

This chapter includes the results of Survey One.

### Total Overall Expenditures for Independent Contractors

Overall, 328 entities reported that they spent \$1,958,912,988 on independent contractors during FY 2006. Exhibit 1, page 13, lists the twenty-five entities from all groups (i.e., state agencies, public school districts, community and junior colleges, and universities) that spent the most overall for independent contractors.

See Appendix E, page 75, for an alphabetical listing of the 328 surveyed entities and their spending totals.

**Exhibit 1: Top Twenty-Five Entities' Fiscal Year 2006 Expenditures for Independent Contractors (as Self-Reported)**

Entity	Amount Spent by Entity for Independent Contractors	Percentage of All Entities' Overall Total Expenditures for Independent Contractors
Department of Transportation	\$777,515,185	39.69
Bureau of Building, Grounds and Real Property Management (DFA)	140,570,713	7.18
Department of Corrections	129,679,268	6.62
Desoto County School District	105,790,089	5.40
Division of Medicaid	41,148,479	2.10
University of Mississippi Medical Center	39,368,759	2.01
Department of Finance & Administration	38,292,625	1.95
University of Southern Mississippi	36,735,148	1.88
Mississippi State University	28,877,170	1.47
Mississippi Gulf Coast Community College	26,774,708	1.37
Department of Health	23,390,092	1.19
University of Mississippi	21,736,198	1.11
Bay St. Louis-Waveland School District	17,422,608	0.89
Military Department	17,089,814	0.87
Itawamba Community College	16,656,665	0.85
Harrison County School District	16,609,764	0.85
Mississippi University for Women	14,838,731	0.76
Department of Education	14,607,541	0.75

Department of Information Technology Services	14,310,472	0.73
Gulfport School District	13,943,716	0.71
Biloxi Public School District	12,959,777	0.66
Delta State University	12,456,931	0.64
Department of Human Services	12,313,501	0.63
Rankin County School District	12,154,725	0.62
Lamar County School District	12,142,638	0.62
<b>Totals for Top Twenty-Five Spenders</b>	<b>\$1,597,385,317</b>	<b>81.55</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

As shown in Exhibit 1, these twenty-five entities accounted for over 81% of all entities' expenditures for independent contractors in FY 2006.

### Total Expenditures for Independent Contractors by Service Category

Exhibit 2, page 15, lists the Fiscal Year 2006 expenditure totals that entities reported by each of the twenty-three service categories. This exhibit lists the aggregate expenditure totals by service categories for all groups (i.e., state agencies, public school districts, community and junior colleges, and universities).

As shown in Exhibit 2, the majority (56%) of entities' FY 2006 expenditures for independent contractors were in the Construction or Building Repair Services Category. Landscape or Lawn Care Services was the second highest category. Of this amount, the Department of Transportation reports to have spent approximately \$159,000,000 (86% of the total spent in this category) on emergency relief measures, mainly due to Hurricane Katrina.

**Exhibit 2: Totals of Entities' Fiscal Year 2006 Expenditures for Independent Contractors, by Category in Descending Order (as Self-Reported)**

Service Category	Amounts Reported Spent by Service Category	Percentage of Overall Total Expenditures for Independent Contractors in All Service Categories
Construction or Building Repair Services	\$1,098,281,947	56.07%
Landscape or Lawn Care Services	183,696,866	9.38%
Medical, Dental or Medical/Dental Support Services	134,727,356	6.88%
Information Technology or Telecommunications Support Services	100,523,914	5.13%
Correctional Services	89,900,488	4.59%
Education, Testing, or Training Services	58,076,664	2.96%
Engineering or Mechanical Services	44,192,828	2.26%
Janitorial or Maintenance Services	43,872,172	2.24%
Architectural Services	40,624,765	2.07%
Food Preparation and Service	35,316,728	1.80%
Transportation Services	27,748,860	1.42%
Accounting or Financial Services	26,809,186	1.37%
Legal or Legal Support Services	16,367,873	0.84%
Advertising or Graphic Design Services	13,956,307	0.71%
Security or Investigative Services	11,457,802	0.58%
Psychological or Counseling Services	9,266,269	0.47%

Agricultural or Environmental Services	8,513,112	0.43%
Sports Officiating or Athletic Support Services	6,827,310	0.35%
Broadcasting or Journalistic Services	3,655,056	0.19%
Musical or Entertainment Services	2,171,198	0.11%
Video or Photographic Services	1,282,111	0.07%
Translation or Interpretation Services	982,732	0.05%
Veterinary or Animal Health Services	661,444	0.03%
<b>Total for All Twenty-Three Service Categories</b>	<b>\$1,958,912,988</b>	<b>100%</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

### Top Ten Spenders in Each Service Category

Exhibit 3, page 17, through Exhibit 25, page 39, is a series of lists of the top ten spending entities in each of the twenty-three PEER-identified service categories gathered from overall reported expenditure data, in alphabetical order by service category. These “top ten” lists include amounts spent from all entities surveyed (i.e., state agencies, public school districts, community and junior colleges, and universities).

Appendix F, page 85, provides an alphabetical list of entities and the amounts expended per service category.

**Exhibit 3: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Accounting and Financial Services Category (as Self-Reported)**

<b>Total spent for this category for all entities combined = \$26,809,186.46</b>		
<b>Entity</b>	<b>Amount Spent by Entity for Independent Contractors in Category</b>	<b>Percentage of All Entities' Expenditures for Independent Contractors in Category</b>
Mississippi Emergency Management Agency*	\$6,416,871	23.94
University of Mississippi Medical Center	5,791,125	21.6
Southwest Mississippi Community College	1,688,054	6.30
Delta State University	1,670,110	6.23
Department of Transportation	930,396	3.47
Public Employees Retirement System	672,384	2.51
Treasury Department - MPACT	608,374	2.27
Jackson State University	592,984	2.21
University of Mississippi	453,853	1.69
Department of Finance and Administration	389,881	1.45
<b>Total for the Top 10</b>	<b>\$19,214,032</b>	<b>71.67</b>

\*MEMA utilized a majority of these expenditures to pay for temporary personnel needs due to Hurricane Katrina.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 4: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Advertising or Graphic Design Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$13,956,306.93		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Mississippi Development Authority*	\$4,856,890	34.80
Department of Health	889,340	6.37
Department of Transportation	878,970	6.30
University of Mississippi	649,492	4.65
University of Southern Mississippi	611,309	4.38
Mississippi State University	564,382	4.04
Department of Employment Security	432,901	3.10
Mississippi University for Women	410,925	2.94
Mississippi Valley State University	312,773	2.24
Treasury Department-MPACT	310,158	2.22
<b>Total for the Top 10</b>	<b>\$9,917,140</b>	<b>71.04</b>

\*Mississippi Development Authority used the majority of these expenditures on tourism and business economic development advertising.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 5: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Agricultural or Environmental Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$8,513,111.87		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Marine Resources	\$2,159,383	25.37
Department of Transportation	1,968,891	23.13
Pearl River Valley Water Supply District	1,130,976	13.29
Agricultural & Forestry Experiment Station	439,210	5.16
Jackson Public School District	151,268	1.78
Rankin County School District	149,073	1.75
University of Mississippi	134,671	1.58
Long Beach School District	132,604	1.56
Hattiesburg Public School District	114,125	1.34
Oil & Gas Board	103,668	1.22
<b>Total for the Top 10</b>	<b>\$6,483,869</b>	<b>76.18</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 6: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Architectural Services Category (as Self-Reported)**

<b>Total amount spent for this category for all entities combined = \$40,624,764.91</b>		
<b>Entity</b>	<b>Amount Spent by Entity for Independent Contractors in Category</b>	<b>Percentage of All Entities' Expenditures for Independent Contractors in Category</b>
Bureau of Building, Grounds, and Real Property Management (DFA)	\$11,895,908	29.28
University of Mississippi	3,354,301	8.26
Military Department	2,770,747	6.82
University of Southern Mississippi	1,908,514	4.70
Madison County School District	1,717,757	4.23
Lamar County School District	1,510,308	3.72
Desoto County School District	1,468,673	3.62
Bay St. Louis-Waveland School District	1,395,817	3.44
Mississippi State University	1,310,770	3.23
MS Gulf Coast Community College	1,287,309	3.17
<b>Total for the Top Ten</b>	<b>\$28,620,104</b>	<b>70.47</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 7: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Broadcasting or Journalistic Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$3,655,056.09		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Employment Security	\$778,080	21.29
Division of Public Safety Planning	531,829	14.55
MS Gulf Coast Community College	332,787	9.10
Mississippi Development Authority	294,999	8.07
Hinds Community College	242,605	6.64
University of Mississippi	224,079	6.13
Department of Human Services	170,068	4.65
Department of Health	155,367	4.25
Department of Wildlife, Fisheries & Parks	155,104	4.24
Mississippi State University	137,010	3.75
<b>Total for the Top 10</b>	<b>\$3,021,928</b>	<b>82.67</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 8: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Construction or Building Repair Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$1,098,281,946.50		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Transportation	\$556,740,504	50.69
Bureau of Building, Grounds, and Real Property Man	126,728,101	11.54
Desoto County School District	99,172,432	9.03
University of Southern Mississippi	22,083,750	2.01
MS Gulf Coast Community College	21,671,895	1.97
Mississippi State University	20,061,237	1.83
Bay St. Louis-Waveland School District	14,647,561	1.33
Harrison County School District	14,125,134	1.29
Itawamba Community College	12,336,610	1.12
Gulfport School District	11,502,926	1.05
<b>Total for the Top 10</b>	<b>\$899,070,150</b>	<b>81.86</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 9: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Correctional Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$89,900,488.17		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Corrections*	\$89,040,555	99.04
Marion-Walthall County Regional Correctional Facility	113,900	0.13
Leake County Regional Correctional Facility	96,000	0.11
George-Greene County Regional Correctional Facility	96,000	0.11
Winston-Choctaw County Regional Correctional Facility	94,500	0.11
Bolivar County Correctional Facility	84,000	0.09
Stone County Regional Correctional Facility	79,745	0.09
Jefferson-Franklin County Regional Correctional Facility	58,800	0.07
Holmes-Humphreys County Regional Correctional Facility	48,000	0.05
Issaquena County Regional Correctional Facility	47,250	0.05
<b>Total for the Top Ten</b>	<b>\$89,758,750</b>	<b>99.85</b>

\*The Department of Corrections transfers all of these funds to the private and regional correctional facilities. These funds are used to pay for the housing of offenders.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 10: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Education, Testing or Training Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$58,076,663.65		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Education	\$13,407,483	23.09
Itawamba Community College	2,941,958	5.07
University of Southern Mississippi	1,887,150	3.25
Department of Health	1,798,565	3.10
East Miss. Community College	1,473,617	2.54
Department of Transportation	1,108,465	1.91
Jackson State University	1,063,764	1.83
Cleveland School District	900,382	1.55
Northwest MS Community College	888,900	1.53
Department of Human Services	863,980	1.49
<b>Total for the Top Ten</b>	<b>\$26,334,264</b>	<b>45.36</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 11: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Engineering or Mechanical Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$44,192,828.43		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Transportation	\$29,196,423	66.07
Department of Environmental Quality	5,164,633	11.69
Military Department	1,669,375	3.78
Mississippi State Port Authority at Gulfport	1,466,655	3.32
Bureau of Building, Grounds, and Real Property Management	1,413,353	3.20
Mississippi State University	499,152	1.13
MS Gulf Coast Community College	321,207	0.73
Alcorn State University	284,834	0.64
Mississippi University for Women	283,183	0.64
Jackson State University	264,354	0.60
<b>Total for the Top Ten</b>	<b>\$40,563,169</b>	<b>91.8</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 12: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Food Preparation and Service Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$35,316,728.33		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Mississippi State Hospital	\$4,149,083	11.75
Biloxi Public School District	2,613,439	7.40
Department of Corrections	2,536,321	7.18
Delta State University	2,041,072	5.78
Veterans' Affairs Board	1,692,548	4.79
Alcorn State University	1,680,548	4.76
Indianola School District	1,513,950	4.29
Mississippi Valley State University	1,491,449	4.22
Hinds Community College	1,357,108	3.84
Walnut Grove Youth Correctional Facility	1,353,696	3.83
<b>Total for the Top Ten</b>	<b>\$20,429,214</b>	<b>57.84</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 13: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Information Technology or Telecommunications Support Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$100,523,913.76		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Division of Medicaid*	\$26,149,940	26.01
Department of Information Technology Services	13,921,326	13.85
Department of Human Services	9,532,259	9.48
Department of Health	5,862,214	5.83
University of Southern Mississippi	4,952,163	4.93
Mississippi State University	2,967,247	2.95
Department of Finance & Administration	2,366,867	2.35
Secretary of State's Office	1,980,346	1.97
Military Department	1,915,366	1.91
Department of Employment Security	1,729,306	1.72
<b>Total for the Top Ten</b>	<b>\$71,377,034</b>	<b>71</b>

\*The Division of Medicaid paid approximately \$25 million of this amount to ACS State Healthcare Services. This vendor is responsible for processing all of the Medicaid claims made by the providers.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 14: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Janitorial or Maintenance Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$43,872,172.05		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
University of Mississippi Medical Center	\$4,850,537	11.06
Department of Transportation	2,671,859	6.09
University of Mississippi	2,528,924	5.76
Mississippi University for Women	2,429,989	5.54
Military Department	2,244,526	5.12
Pass Christian Public School District	2,112,762	4.82
Department of Health	1,992,388	4.54
University of Southern Mississippi	1,923,029	4.38
Biloxi Public School District	1,703,156	3.88
Indianola School District	1,572,950	3.59
<b>Total for the Top Ten</b>	<b>\$24,030,120</b>	<b>54.78</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 15: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Landscape or Lawn Care Services Category (as Self-Reported)**

<b>Total amount spent for this category for all entities combined = \$183,696,866.38</b>		
<b>Entity</b>	<b>Amount Spent by Entity for Independent Contractors in Category</b>	<b>Percentage of All Entities' Expenditures for Independent Contractors in Category</b>
Department of Transportation*	\$176,709,046	96.20
Military Department	1,217,888	0.66
University of Mississippi	746,230	0.41
Jackson Public School District	433,381	0.24
University of Mississippi Medical Center	402,368	0.22
MS Gulf Coast Community College	329,614	0.18
Hinds County School District	327,635	0.18
Mississippi State University	291,771	0.16
Biloxi Public School District	262,124	0.14
Hattiesburg Public School District	238,687	0.13
<b>Total for the Top Ten</b>	<b>\$180,958,744</b>	<b>98.52</b>

\*The Department of Transportation made a majority of these expenditures as a direct result of debris cleanup from Hurricane Katrina.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 16: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Legal or Legal Support Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$16,367,873.47		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Transportation	\$2,895,521	17.69
Mississippi Tort Claims Board	1,162,408	7.10
University of Southern Mississippi	774,224	4.73
Division of Medicaid	598,343	3.66
University of Mississippi	577,568	3.53
Jackson Public School District	510,305	3.12
Department of Health	484,260	2.96
Madison County School District	393,392	2.40
Mississippi State University	374,573	2.29
Alcorn State University	365,773	2.23
<b>Total for the Top Ten</b>	<b>\$8,136,367</b>	<b>49.71</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 17: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Medical, Dental or Medical/Dental Support Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$134,727,355.77		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Corrections	\$36,338,694	26.97
Department of Finance & Administration	34,556,822	25.65
University of Mississippi Medical Center	20,386,424	15.13
Division of Medicaid	14,073,999	10.45
Department of Health	6,885,937	5.11
Mississippi State Hospital	2,886,445	2.14
Department of Public Safety	1,777,540	1.32
Department of Rehabilitation Services	1,701,530	1.26
Indianola School District	1,341,735	1.00
Veterans Affairs Board	1,035,935	0.77
<b>Total for the Top 10</b>	<b>\$120,985,061</b>	<b>89.8</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 18: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Musical or Entertainment Services Category (as Self-Reported)**

Total amount spent for the category for all entities combined= \$2,171,198.22		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
University of Mississippi	\$595,069	27.41
Fair Commission	274,350	12.64
Delta State University	271,647	12.51
Mississippi State University	256,767	11.83
University of Southern Mississippi	88,475	4.07
MS Gulf Coast Community College	70,552	3.25
Mississippi University for Women	60,735	2.80
Alcorn State University	48,912	2.25
Mississippi Valley State University	46,975	2.16
Meridian Community College	46,806	2.16
<b>Total for the Top 10</b>	<b>\$1,760,288</b>	<b>81.08</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 19: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Psychological or Counseling Services Category (as Self-Reported)**

<b>Total amount spent for this category for all entities combined = \$9,266,268.97</b>		
<b>Entity</b>	<b>Amount Spent by Entity for Independent Contractors in Category</b>	<b>Percentage of All Entities' Expenditures for Independent Contractors in Category</b>
Desoto County School District*	\$929,169	10.03
Department of Rehabilitation Services	775,539	8.37
Department of Health	477,939	5.16
Department of Human Services	459,523	4.96
Hinds County School District	380,449	4.11
Jefferson Davis County School District	380,377	4.10
Harrison County School District	353,761	3.82
Department of Transportation	326,750	3.53
Bay St. Louis-Waveland School District	322,102	3.48
Indianola School District	261,026	2.82
<b>Total for the Top Ten</b>	<b>\$4,666,635</b>	<b>50.38</b>

\*Desoto County School Districts pays a contract staff of approximately twenty behavioral consultants to provide services to the student population.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 20: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Security or Investigative Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$11,457,801.94		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Transportation*	*\$2,293,637	20.02
University of Mississippi	636,744	5.56
University of Southern Mississippi	571,899	4.99
Department of Corrections	556,218	4.85
East Miss. Community College	455,999	3.98
Mississippi Development Authority	454,464	3.97
State Port Authority at Gulfport	412,941	3.60
Jackson State University	315,968	2.76
Department of Employment Security	308,775	2.69
Department of Human Services	244,527	2.13
<b>Total for the Top Ten</b>	<b>\$3,957,535</b>	<b>54.55</b>

\*MDOT uses these funds to support security at rest areas and welcome centers along the interstate, shop complexes, various office buildings around the state, and the downtown office building.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 21: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Sports Officiating or Athletic Support Services Category (as Self-Reported)**

Total amount spent for the category for all entities combined = \$6,827,310.43		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
University of Mississippi*	\$2,066,629	30.27
University of Southern Mississippi	729,385	10.68
Mississippi State University	433,654	6.35
Indianola School District	244,042	3.57
Jefferson Davis County School District	139,129	2.04
Rankin County School District	121,529	1.78
Jackson Public School District	89,387	1.31
Harrison County School District	87,823	1.29
Madison County School District	87,064	1.28
Department of Wildlife, Fisheries & Parks	86,199	1.26
<b>Total for the Top Ten</b>	<b>\$4,084,841</b>	<b>59.83</b>

\*The University of Mississippi's expenditures included a recently built softball practice facility. The funds used for this project were categorized as athletic support services.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 22: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Translation or Interpretation Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$982,731.93		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Department of Rehabilitation Services*	\$435,501	44.32
Jackson County School District	116,875	11.89
Desoto County School District	104,336	10.62
Quitman School District	64,795	6.59
MS Gulf Coast Community College	29,254	2.98
Jefferson Davis County School District	28,438	2.89
Marshall County School District	27,195	2.77
Baldwyn School District	20,965	2.13
Schools for the Blind and Deaf	19,070	1.94
West Point School District	15,463	1.57
<b>Total for the Top Ten</b>	<b>\$861,892</b>	<b>87.7</b>

\*The Department of Rehabilitation Services contracts for transcription services, using doctors' instructions to create files for case managers to review. The majority of expenditures for these services were categorized as translation services.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 23: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Transportation Services Category (as Self-Reported)**

<b>Total amount spent for this category for all entities combined = \$27,748,859.79</b>		
<b>Entity</b>	<b>Amount Spent by Entity for Independent Contractors in Category</b>	<b>Percentage of All Entities' Expenditures for Independent Contractors in Category</b>
Hinds County School District	\$5,383,045	19.40
Madison County School District	4,292,860	15.47
Department of Health	4,204,213	15.15
University of Mississippi Medical Center	3,217,629	11.60
Natchez-Adams School District	1,653,574	5.96
Yazoo County School District	1,179,476	4.25
Gulfport School District	1,080,524	3.89
Jefferson Davis County School District	1,007,144	3.63
Bay St. Louis-Waveland School District	607,534	2.19
Mississippi State University	508,519	1.83
<b>Total for the Top Ten</b>	<b>\$23,134,518</b>	<b>83.37</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit: 24: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Veterinary or Animal Health Services Category (as Self-Reported)**

<b>Total amount spent for this category for all entities combined = \$661,444.27</b>		
<b>Entity</b>	<b>Amount Spent by Entity for Independent Contractors in Category</b>	<b>Percentage of All Entities' Expenditures for Independent Contractors in Category</b>
Board of Animal Health	\$311,136	47.04
Department of Wildlife, Fisheries & Parks	115,352	17.44
College of Veterinary Medicine	114,114	17.25
Department of Corrections	38,423	5.81
Agricultural & Forestry Experiment Station	34,444	5.21
Department of Agriculture & Commerce	10,940	1.65
Alcorn State University	10,400	1.57
University of Mississippi	9,400	1.42
Cooperative Extension Service	7,000	1.06
Mississippi State University	2,785	0.42
<b>Total for the Top Ten</b>	<b>\$653,994</b>	<b>98.87</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 25: Top Ten Entities' Fiscal Year 2006 Expenditures for Independent Contractors in the Video or Photographic Services Category (as Self-Reported)**

Total amount spent for this category for all entities combined = \$1,282,110.83		
Entity	Amount Spent by Entity for Independent Contractors in Category	Percentage of All Entities' Expenditures for Independent Contractors in Category
Mississippi State University	\$198,597	15.49
University of Mississippi	119,535	9.32
Brookhaven School District	97,377	7.60
Department of Wildlife, Fisheries & Parks	97,246	7.58
Lee County School District	91,255	7.12
Department of Archives & History	89,440	6.98
Secretary of State's Office	74,793	5.83
University of Southern Mississippi	57,698	4.50
Veterans' Stadium Commission	52,372	4.08
Mississippi Development Authority	49,808	3.88
<b>Total for the Top Ten</b>	<b>\$928,121</b>	<b>72.38</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Totals Spent by Groups**

As stated previously, the 328 entities surveyed were comprised of four groups: state agencies, public school districts, community and junior colleges, and universities. Exhibit 26, page 40, shows the self-reported amount spent per group and the percentage that amount represents of the overall total of reported expenditures for independent contractors.

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**Exhibit 26: Amounts Spent by Group for Independent Contractors During FY 2006 (as Self-Reported)**

Group (Number of Entities)	Amount Spent	Percentage of Total
State agencies (148)	\$1,316,015,881	67.17
Public school districts (152)	395,460,912	20.19
Community and junior colleges (15)	76,506,189	3.91
Universities (13)	170,930,006	8.73
<b>Total (328)</b>	<b>\$1,958,912,988</b>	<b>100</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

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### Top Spenders for Independent Contractors in Each Group

Exhibit 27, page 41, through Exhibit 30, page 44, lists the top spenders in each group (e.g., state agencies, public school districts, community and junior colleges, and universities).

For state agencies and public school districts, the top twenty-five spenders are listed. For community and junior colleges and universities all the entities in the entire group are listed, because the group contains less than twenty-five.

**Exhibit 27: Top Twenty-Five State Agencies that Spent the Most on Independent Contractors in Fiscal Year 2006 (as Self-Reported)**

Entity	Amount Spent by State Agency for Independent Contractors	Percentage the Agency's Expenditures for Independent Contractors Comprises of the Group's Total
Department of Transportation	\$777,515,185	59.08
Bureau of Building, Grounds, and Real Property Management (DFA)	140,570,713	10.68
Department of Corrections	129,679,268	9.85
Division of Medicaid	41,148,479	3.13
Department of Finance & Administration	38,292,625	2.91
Department of Health	23,390,092	1.78
Military Department	17,089,814	1.30
Department of Education	14,607,541	1.11
Department of Information Technology Services	14,310,472	1.09
Department of Human Services	12,313,501	0.94
Mississippi State Port Authority at Gulfport	9,144,140	0.69
Mississippi Development Authority	7,298,963	0.55
Mississippi State Hospital	7,298,528	0.55
Mississippi Emergency Management Agency	6,756,155	0.51
Department of Environmental Quality	6,316,996	0.48
Mississippi Coast Coliseum Commission	5,048,749	0.38
Department of Employment Security	4,985,427	0.38
Department of Rehabilitation Services	4,487,807	0.34
Department of Marine Resources	3,434,677	0.26
Veterans Affairs Board	2,908,486	0.22
Ellisville State School/Farm	2,585,250	0.20
Secretary of State's Office	2,477,639	0.19
Department of Wildlife, Fisheries & Parks	2,454,266	0.19
Department of Public Safety	2,022,787	0.15
Public Employees Retirement System	1,661,029	.13
<b>Total for the Top Twenty-Five State Agencies</b>	<b>\$1,277,798,589</b>	<b>97.09</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 28: Top Twenty-Five Public School Districts that Spent the Most on Independent Contractors in Fiscal Year 2006 (as Self-Reported)**

Entity	Amount Spent by Public School District for Independent Contractors	Percentage the Public School District's Expenditures for Independent Contractors Comprises of the Group's Total
Desoto County School District	\$105,790,089	26.75
Bay St. Louis-Waveland School District	17,422,608	4.41
Harrison County School District	16,609,764	4.20
Gulfport School District	13,943,716	3.53
Biloxi Public School District	12,959,777	3.28
Rankin County School District	12,154,725	3.07
Lamar County School District	12,142,638	3.07
Lafayette County School District	10,092,306	2.55
Canton Public School District	9,257,610	2.34
Madison County School District	8,742,671	2.21
Hinds County School District	8,230,277	2.08
Pass Christian Public School District	6,814,985	1.72
Jackson Public School District	6,214,124	1.57
Hancock County School District	6,213,638	1.57
Indianola School District	6,100,505	1.54
Jackson County School District	6,062,991	1.53
Moss Point Separate School District	5,634,258	1.42
Tupelo Public School District	5,259,986	1.33
Jefferson Davis County School District	5,245,948	1.33
Stone County School District	4,599,670	1.16
Pascagoula School District	4,555,110	1.15
Simpson County School District	4,255,108	1.08
Lowndes County School District	3,800,281	0.96
Ocean Springs School District	3,404,556	0.86
Laurel School District	3,248,781	0.82
<b>Total for the Top Twenty-Five School Districts</b>	<b>\$298,756,122</b>	<b>75.53</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 29: Community and Junior Colleges' Expenditures on Independent Contractors in Fiscal Year 2006 (as Self-Reported)**

Entity	Amount Spent by Community and Junior College for Independent Contractors	Percentage the Community and Junior College's Expenditures for Independent Contractors Comprises of the Group's Total
MS Gulf Coast Community College	\$26,774,708	35.00
Itawamba Community College	16,656,665	21.77
Hinds Community College	5,877,406	7.68
Southwest MS Community College	4,716,335	6.16
Jones County Junior College	3,971,680	5.19
Northeast MS Community College	3,909,605	5.11
East MS Community College	2,906,309	3.80
Northwest MS Community College	2,845,922	3.72
Meridian Community College	1,893,269	2.47
Copiah-Lincoln Community College	1,886,213	2.47
Holmes Community College	1,546,521	2.03
East Central Community College	1,092,398	1.43
Coahoma Community College	1,088,766	1.42
MS Delta Community College	995,830	1.30
Pearl River Community College	344,562	0.45
<b>Total for Community and Junior Colleges</b>	<b>\$76,506,189</b>	<b>100.00</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

**Exhibit 30: Universities' Expenditures on Independent Contractors in Fiscal Year 2006 (as Self-Reported)**

Entity	Amount Spent by the University for Independent Contractors	Percentage the University's Expenditures for Independent Contractors Comprises of the Group's Total
University of Mississippi Medical Center	\$39,368,759	23.03
University of Southern Mississippi	36,735,148	21.49
Mississippi State University	28,877,170	16.89
University of Mississippi	21,736,198	12.72
Mississippi University for Women	14,838,731	8.68
Delta State University	12,456,931	7.29
Jackson State University	4,965,157	2.90
Alcorn State University	4,056,278	2.37
Mississippi Valley State University	3,540,889	2.07
Agriculture & Forestry Experiment Station*	2,408,191	1.41
Cooperative Extension Service*	975,069	0.57
College of Veterinary Medicine*	635,674	0.37
Forest & Wildlife Research Center*	335,811	0.20
<b>Total for Universities</b>	<b>\$170,930,006</b>	<b>99.99</b>

\*These are subsidiary programs of Mississippi State University.

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

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## Independent Contractors Receiving More than \$1 Million in Payments from Entities in FY 2006

**During Fiscal Year 2006, 225 independent contractors each received more than \$1 million from all groups combined (i.e., state agencies, school districts, community and junior colleges, and universities).**

In Survey Two, PEER asked entity officials to submit the names and corresponding amounts of the twenty-five independent contractors to which they paid the most to during FY 2006 and any independent contractor that their entity paid more than \$100,000 that did not appear in the top twenty-five. This chapter lists that information.

PEER notes that independent contractors could have been paid by entities from each of the four groups (e.g., state agencies, public school districts, community and junior colleges, and universities). For example, an independent contractor could have received a \$500,000 payment from a state agency; a \$350,000 payment from a public school district; a \$250,000 payment from a community college; and a \$150,000 payment from a university, for a total of \$1,250,000.

The chapter reports the information two different ways. First, PEER combined payments to independent contractors from all four groups and reported the amounts (e.g., \$1,250,000 in the example above). Secondly, PEER reported payments to independent contractors by group (e.g., \$500,000 from a state agency, \$350,000 from public school district, \$250,000 from a community college, and \$150,000 from a university in the example above). Payments to contractors that total less than \$100,000 and are outside the top twenty-five vendors from an entity would not be included in the following exhibits.

**Totals Over \$1 Million Paid to Independent Contractors in FY 2006, Combined  
from All Four Entity Groups**

*During Fiscal Year 2006, 225 independent contractors each received more than \$1 million from all groups combined (i.e., state agencies, school districts, community and junior colleges, and universities). The total amount paid to these 225 independent contractors was \$1,502,638,368, representing approximately 77% of the total amount of all entities' expenditures for independent contractors during FY 2006.*

**Exhibit 31: Independent Contractors that Received More than \$1 Million in FY 2006 from All Four Entity Groups Combined (as Self-Reported)**

<b>Independent Contractor</b>	<b>Total Amount Paid to Independent Contractor in FY 2006 (from all Four Entity Groups Combined)</b>
T L Wallace Construction Co.	\$87,999,271
Hill Brothers Construction & Engineering	77,146,398
Tanner Construction Co.	56,375,769
Granite Archer Western	56,328,058
Webb Building Corp.	55,381,435
APAC Tennessee	42,934,374
W. G. Yates & Sons	39,187,670
Correctional Medical Services Inc.	34,711,544
APAC Mississippi	31,403,029
Warren Paving Inc.	29,444,303
ACS State Healthcare - Services	25,530,447
Eutaw Construction Co. Inc.	24,624,104
The GEO Group Inc.	22,902,288
W E Blain & Sons Construction	20,586,920
Dunn Roadbuilders LLC	18,895,669
Key LLC	18,525,990
Massman Construction	18,127,935
Dickerson & Bowen	17,076,392
Blue Cross Blue Shield	16,858,185
Evan Johnson & Sons Construction Inc.	16,621,708
Lehman-Roberts Co. Inc.	16,243,063
Harrell Contracting Group LLC.	16,092,794
West Brothers Construction	16,030,973
Inman Construction Corp.	15,924,876
Hancock Bank**	14,374,006
Worsham Brothers Inc.	13,997,313
Roy Anderson Jr. Inc.	13,815,025
Panola Construction Company	13,212,054
Holliday Construction LLC	12,830,549
Superior Asphalt Inc.	12,130,756
Intracorp	11,747,752
CCA of Tennessee Inc.	11,599,590
Huey Stockstill Inc.	11,527,098
Valley Innovative Services Inc.	11,509,889

Jesco Inc.	11,241,619
Bank of New York*	11,040,855
Delta Correctional Facility	10,488,498
L & A Contracting	10,278,443
Cornell Corrections of Texas	10,126,597
Malouf Construction Corp.	9,964,262
Bellsouth - Atlanta	9,962,002
Sodexo	9,817,178
Mallette Brothers Construction Co. Inc.	9,308,402
Dozer	9,291,478
Sanderson Construction Co.	7,835,820
J J Ferguson Sand & Gravel Inc.	7,737,518
JBHM Education Group	7,444,941
Healthsystems of MS	7,392,911
Mayer Construction Co. Inc.	7,384,859
Mac's Construction	7,126,851
ACS State & Local Solutions	6,933,191
Polk Construction Corp.	6,911,813
City of Biloxi	6,851,019
Utility Constructors Inc.	6,662,308
Tag Grinding Service Inc.	6,641,184
Chevron Energy Solutions	6,323,457
Talbot Brothers Contracting	6,036,698
Laidlaw Transit	5,790,585
Jay-van	5,642,886
Finlo Construction Co. Inc.	5,389,812
Fountain Construction Co. Inc.	5,299,904
First National Bank - Clarksdale*	5,250,135
Horne LLP - Grenada	5,203,230
Starks Contracting	5,136,592
Communication / Therapy Skil	5,113,251
American Building Contractors	4,868,540
Saucier Brothers Roofing	4,660,115
Canteen Correctional Services	4,637,237
University of Southern Mississippi-Sho	4,614,816
Dan Hensarling Inc.	4,607,666
C&B Services	4,568,355
City of Ridgeland	4,548,153
SCI Inc.	4,500,366
First Student	4,292,860
Encore Restoration	4,262,600
Texas General Contractors	4,245,300
Phillips Contracting Co. Inc.	4,241,480
C Perry Builders	4,195,650
Conn Construction Co. Inc.	4,042,798
Siemens Building Technologies	4,007,933
Hospital Housekeeping Systems LTD.	4,003,368
Instar	3,834,917
Coleman Hammons Construction Co.	3,821,999
Ferrell Paving Inc.	3,782,594
Stewart Construction	3,707,027
City of Flowood	3,545,502
Harper Construction Inc.	3,540,500
Ciber Inc.	3,499,820
TCB Construction Co.	3,485,533
Trav Casu & Surety Co	3,455,373
Barnard & Sons Construction	3,454,673
Falcon Contracting Co. Inc.	3,435,616

RCG of Mississippi	3,219,720
E. Cornell Malone Corp.	3,130,031
Michael Baker Jr. Inc.	3,126,724
Post Buckely Schuh & Jernigan	3,050,548
BMS Catastrophe Inc.	3,046,322
Hooker Construction, Inc.	3,026,273
Continental Construction Co.	3,016,547
Neel-Schaffer	3,016,164
Levine & Poor	2,964,432
Cooke Douglass Farr Lemons, LTD	2,926,887
Chris Albritton Construction Co.	2,900,384
Weeks Marine	2,890,704
Frontier Strategies LLC	2,854,624
B & B Electrical	2,801,480
Medassist Inc.	2,783,687
Mclain Plumbing & Electrical Service	2,770,900
Independent Roofing System Inc.	2,749,360
Bond Paving Co. Inc.	2,733,592
N. L. Carson Construction Co. Inc.	2,730,258
Kimes & Stone Construction Co. Inc.	2,697,228
Health Information Designs Inc.	2,695,271
Flagstar Construction Company	2,690,734
Fletcher Construction	2,667,691
Millcreek	2,650,332
Advanced Health Systems Inc.	2,644,171
Peoples Bank - Biloxi*	2,619,926
Guild Hardy Architects	2,616,082
Chartwells	2,613,439
Murphy & Sons Inc.	2,552,904
American Field Service Corp.	2,534,306
Wilkinson Construction	2,474,812
Greenbriar Digging Service Ltd.	2,462,972
W. G. Construction Inc.	2,429,552
Larry J. Sumrall Contractors	2,428,476
C. E. Frazier Construction	2,396,681
Bonds Co Inc.	2,392,644
CTB/Macmillin/McGraw-Hill	2,388,016
Landry & Lewis Architects	2,382,732
Ausbern Construction Co. Inc.	2,352,632
Atwood Fence Co.	2,346,641
Webster Electric Co. Inc	2,333,152
Cal-Mar Construction Co.	2,263,318
Tallahatchie County Correctional	2,251,651
Johnson Bailey Henderson McNeel	2,226,851
Business Communications Inc.	2,166,249
Addison Construction Inc.	2,142,144
Foil Wyatt Architects & Planners	2,125,208
University Emergency Physicians, PLLC	2,108,901
Esco Marine Inc.	2,100,000
Lifenet	2,052,375
Aramark	2,047,915
IBM Corp.	2,047,739
Johnson Controls, Inc.	2,046,015
MS State University - Trustmark Acct.	2,044,312
University Surgery Associates, PLLC	2,022,294
HNTB Corporation	2,006,846
MS Museum of Art	2,000,000
University Internal Medicine Associates, LLP	1,972,236

JH & H Architects Ltd.	1,952,568
White Contracting Inc.	1,927,100
Samuel B. Day Construction	1,925,171
MS Geographic Information LLC	1,910,785
Casablanca Construction	1,900,063
TDL Contractors	1,898,141
Sneed Construction Co. Inc.	1,879,695
England Enterprises	1,871,161
America's Choice	1,839,962
Pryor & Morrow Architects PA	1,812,779
Thompson Engineering Test Inc.	1,808,198
Department of Justice - FBI	1,758,504
Barnett Mechanical & Electrical Co.	1,732,385
Tata America International Corp.	1,729,306
Mayrant & Associates LLC	1,725,926
Rite Way Janitorial	1,703,155
Catalyst Rx	1,700,212
C & M Builders	1,694,692
Central MS Cost Storage	1,692,548
D & D Construction	1,688,294
American Medical Response	1,684,307
Unified Testing & Engineering	1,677,531
Reeves Construction Inc.	1,656,759
Durham School Services	1,650,637
Health Assurance LLC	1,625,217
C & A Construction	1,620,313
Rowell Roofing	1,593,925
City of Long Beach	1,581,286
Petroleum Helicopters, Inc.	1,570,738
GM & R Construction Co. Inc.	1,565,947
Hodges Construction	1,563,660
J. W. Puckett & Co. Inc	1,557,692
City of Cleveland	1,552,321
Suncoast Infrastructure Inc.	1,528,500
J. O. Collins Contractor	1,514,011
Securitas Security SVS USA Inc.	1,512,616
ASAP Software Express Inc.	1,505,711
Campus Chefs	1,491,788
Thompson Hospitality	1,491,449
Sullivan Enterprises	1,481,507
Saber Consulting Inc.	1,455,815
Safe Security Inc.	1,451,715
Sungard Collegis	1,422,454
Tri-Star Mechanical	1,396,752
Chancellor Brothers Construction LLC	1,377,622
DRC Emergency Services LLC	1,370,195
Medquist Transcriptions, LTD.	1,364,681
URS Corporation	1,354,882
W. C. Pitts Construction Co. Inc.	1,342,793
Scott Company	1,312,820
Adams and Reese	1,307,754
Delta Tree Services Inc.	1,302,860
Central Bank	1,285,373
Joe McGee Construction Co.	1,228,654
Kansas City Southern Railway	1,212,841
Garver Engineers LLC	1,199,755
Hayward Baker Inc.	1,196,413
Merchant & Farmers Bank	1,164,854

Albert & Associates Architects	1,151,289
White Construction Co.	1,149,478
Tony Parnell Construction Co.	1,144,794
Hub Mechanical Contractor, Inc.	1,138,804
McMillan-Pitts Construction Co.	1,110,871
McCarty Company Design Group	1,107,449
Maples Construction Co. Inc.	1,100,019
Accurate Roofing	1,095,445
Dirtworks	1,090,837
Vance Brothers	1,076,074
L & T Construction	1,061,589
GCA Services/ Southern Building Service	1,060,153
Lanier & Associates	1,035,188
National Marrow Donor Program	1,031,570
Employers Mutual Casualty co.	1,024,371
Cardinal Health Pharmacy Management	1,016,242
<b>Total</b>	<b>\$1,502,638,368</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

\* This bank serves as a trustee for a regional prison. As trustee, the bank receives the regional facility's revenue for housing prisoners. The regional prison makes a monthly draw for monthly operating expenses. Within the amount listed is the bank's service fee for serving as a trustee, which is not a material amount.

\*\*Hancock Bank serves as a trustee for a regional prison. Of the amount listed, \$12.7 million represents the regional prison's revenue for housing prisoners. The regional prison makes a monthly draw for monthly operating expenses. Within the amount listed is Hancock Bank's service fee for serving as a trustee, which is not a material amount.

## Totals Over \$1 Million Paid to Independent Contractors in FY 2006 from State Agencies

*During Fiscal Year 2006, 139 independent contractors each received more than \$1 million from state agencies. The total amount paid to these 139 independent contractors was \$1,088,997,076, representing approximately 82% of all state agencies' expenditures for independent contractors during FY 2006.*

### Exhibit 32: Independent Contractors that Received More than \$1 Million in FY 2006 from State Agencies (as Self-Reported)

Independent Contractor	Amount Paid to Independent Contractor by State Agencies During Fiscal Year 2006
T L Wallace Construction Co.	\$87,999,271
Hill Brothers Construction & Engineering	77,146,398
Tanner Construction Co.	56,375,769
Granite Archer Western	56,328,058
APAC Tennessee	42,934,374
Correctional Medical Services Inc.	34,711,544
APAC Mississippi	31,403,029
Warren Paving Inc.	29,410,915
ACS State Healthcare - Services	25,530,447
Eutaw Construction Co. Inc.	24,624,104
The GEO Group Inc.	22,902,288
W E Blain & Sons Construction	20,567,645
W G Yates & Sons Construction	19,489,400
Dunn Roadbuilders LLC	18,887,669
Key LLC	18,525,990
Massman Construction	18,127,935
Dickerson & Bowen	17,076,392
Blue Cross Blue Shield	16,858,185
Lehman-Roberts Co. Inc.	16,189,406
Harrell Contracting Group LLC.	14,715,264
Evan Johnson & Sons Construction Inc.	13,972,383
Holliday Construction LLC	12,830,549
Hancock Bank*	12,713,199
Superior Asphalt Inc.	12,130,756
Intracorp	11,747,752
CCA of Tennessee Inc.	11,599,590
Huey Stockstill Inc.	11,527,098
Bank of New York*	11,040,855
Delta Correctional Facility	10,488,498
L & A Contracting	10,278,443
Cornell Corrections of Texas	10,126,597
Dozer	9,291,478
Mallette Brothers Construction Co. Inc.	9,106,115
Bellsouth - Atlanta	9,104,040
Malouf Construction Corp.	8,206,554
J J Ferguson Sand & Gravel Inc.	7,737,518

Healthsystems of MS	7,392,911
Panola Construction Co. Inc.	6,970,542
ACS State & Local Solutions	6,933,191
Polk Construction Corp.	6,911,813
City of Biloxi	6,851,019
Utility Constructors Inc.	6,662,308
Tag Grinding Service Inc.	6,641,184
Valley Innovative Food Services Inc.	6,613,047
Talbot Brothers Contracting	6,036,698
First National Bank - Clarksdale*	5,250,135
Horne LLP - Grenada	5,203,230
Communication / Therapy Skil	5,113,251
University of Southern Mississippi-Sho	4,614,816
City of Ridgeland	4,548,153
Fountain Construction Co. Inc.	4,424,342
Phillips Contracting Co. Inc.	4,241,480
West Brothers Construction Inc.	3,844,997
Coleman Hammons Construction Co.	3,821,999
Ferrell Paving Inc.	3,782,594
City of Flowood	3,545,502
Harper Construction Inc.	3,540,500
Ciber Inc.	3,499,820
TCB Construction Co.	3,485,533
Trav Casu & Surety Co	3,455,373
Canteen Correctional Services	3,283,541
Michael Baker Jr. Inc.	3,126,724
Post Buckely Schuh & Jernigan	3,050,548
Neel-Schaffer	2,962,930
Weeks Marine	2,890,704
Frontier Strategies LLC	2,854,624
Falcon Contracting Co. Inc.	2,838,400
Bond Paving Co. Inc.	2,733,592
N. L. Carson Construction Co. Inc.	2,730,258
Health Information Designs Inc.	2,695,271
Kimes & Stone Construction Co. Inc.	2,689,228
Advanced Health Systems Inc.	2,644,171
B & B Electrical	2,622,490
Peoples Bank - Biloxi*	2,619,926
American Field Service Corp.	2,534,306
W. G. Construction Inc.	2,429,552
Bonds Co Inc.	2,392,644
CTB/Macmillin/McGraw-Hill	2,378,236
Ausbern Construction Co. Inc.	2,352,632
Atwood Fence Co.	2,346,641
Tallahatchie County Correctional	2,251,651
Greenbriar Digging Service Ltd.	2,167,303
Addison Construction Inc.	2,142,144
Esco Marine Inc.	2,100,000
Lifenet	2,052,375
MS State University	2,044,312
HNTB Corporation	2,006,846
MS Museum of Art	2,000,000
Jay Van Company	1,976,160
Flagstar Construction Company	1,964,100
White Contracting Inc.	1,927,100
Continental Construction Co.	1,917,545
MS Geographic Information LLC	1,910,785
Sneed Construction Co. Inc.	1,879,695

Thompson Engineering Test Inc.	1,808,198
Department of Justice - FBI	1,758,504
Tata America International Corp.	1,729,306
Catalyst Rx	1,700,212
Central MS Cost Storage	1,692,548
American Medical Response	1,683,432
Unified Testing & Engineering	1,677,531
Conn Construction Co. Inc.	1,648,853
Mayrant & Associates LLC	1,646,160
Health Assurance LLC	1,625,217
Business Communications Inc.	1,589,833
City of Long Beach	1,581,286
Suncoast Infrastructure Inc.	1,528,500
Securitas Security SVS USA Inc.	1,512,616
City of Cleveland	1,483,954
ASAP Software Express Inc.	1,482,146
Saber Consulting Inc.	1,455,815
Cal-Mar Construction Co.	1,374,567
DRC Emergency Services LLC	1,370,195
URS Corporation	1,354,882
Canteen	1,353,696
W. C. Pitts Construction Co. Inc.	1,342,793
JH & H Ltd.	1,302,988
Delta Tree Services Inc.	1,302,860
Central Bank	1,285,373
Safe Security Inc.	1,277,220
C Perry Builders Inc.	1,272,918
Sullivan Enterprises Inc.	1,253,870
Chris Albritton Construction Co. Inc.	1,240,042
Joe McGee Construction Co. Inc.	1,228,654
Kansas City Southern Railway	1,212,841
Garver Engineers LLC	1,199,755
Hayward Baker Inc.	1,196,413
Independent Roofing System Inc.	1,189,618
Cooke Douglas Farr Lemons Ltd.	1,183,518
Pryor & Morrow Architects PA	1,153,289
Tony Parnell Construction Co.	1,144,794
Reeves Construction Inc.	1,130,342
McMillan-Pitts Construction Co.	1,110,871
Dirtworks	1,090,837
Vance Brothers	1,076,074
Albert & Associates Architects	1,041,838
IBM Corp. - Atlanta	1,036,778
Lanier & Associates	1,035,188
Employers Mutual Casualty co.	1,024,371
<b>Total</b>	<b>\$1,088,997,076</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

\*This bank serves as a trustee for a regional prison. As trustee, the bank receives the regional facility's revenue for housing prisoners. The regional prison makes a monthly draw for monthly operating expenses. Within the amount listed is the bank's service fee for serving as a trustee, which is not a material amount.

## Totals Over \$1 Million Paid to Independent Contractors in FY 2006 from Public School Districts

*During Fiscal Year 2006, 61 independent contractors each received more than \$1 million from public school districts. The total amount paid to these 61 independent contractors was \$260,426,488, representing approximately 65% of all public school districts' expenditures for independent contractors during FY 2006.*

### Exhibit 33: Independent Contractors that Received More than \$1 Million from Public School Districts (as Self-Reported)

Independent Contractor	Amount Paid to Independent Contractor by Public School Districts During Fiscal Year 2006
Webb Building Corp.	\$55,381,435
W. G. Yates & Sons	18,609,885
Inman Construction Corp.	15,924,876
Roy Anderson Jr. Inc.	13,419,571
Worsham Brothers Inc.	10,583,517
Mayer Construction Co. Inc.	7,384,859
JBHM Education Group	7,360,497
Sanderson Construction Co.	7,053,750
Mac's Construction	6,402,925
Chevron Energy Solutions	6,310,868
Starks Contracting	5,136,592
Laidlaw Transit	4,710,061
First Student	4,292,860
Encore Restoration	4,262,600
Texas General Contractors	4,245,300
Saucier Brothers Roofing	3,939,876
Instar	3,834,917
Stewart Construction	3,707,027
Siemens Building Technologies	3,336,255
BMS Catastrophe Inc.	3,046,322
Levine & Poor	2,964,432
Dan Hensarling	2,687,964
Millcreek	2,650,332
Evan Johnson & Sons Co.	2,649,325
Chartwells	2,613,439
Barnard & Sons Construction	2,539,557
Panola Construction Co. Inc.	2,407,432
C Perry Builders	2,352,372
Murphy & Sons Inc.	2,297,364
Conn Construction	2,281,348
Landry & Lewis Architects	2,178,676
TDL Contractors	1,898,141
England Enterprises	1,871,161
America's Choice	1,839,962
Larry J. Sumrall	1,760,484

Malouf Construction	1,757,710
Johnson Bailey Henderson McNeel	1,757,438
Barnett Mechanical & Electrical Co.	1,732,385
E. Cornell Malone	1,704,859
Rite Way Janitorial	1,703,155
Durham School Services	1,650,637
Casablanca Construction	1,641,702
Wilkinson Construction	1,593,693
C & A Construction	1,578,962
Guild Hardy Architects	1,569,419
J. W. Puckett & Co. Inc	1,557,692
D & D Construction	1,503,099
C. E. Frazier Construction	1,457,795
Chancellor Brothers Construction LLC	1,377,622
Scott Co.	1,312,820
Adams and Reese	1,279,800
Hodges Construction	1,278,519
C & M Builders	1,175,596
Tri-Star Mechanical	1,173,270
J. O. Collins Contractor	1,171,915
Hub Mechanical Contractor, Inc.	1,138,804
Continental Construction & Roofing	1,099,002
Laidlaw Educational Services	1,080,524
Rowell Roofing	1,072,346
L & T Construction	1,061,589
GCA Services/ Southern Building Service	1,060,153
<b>Total</b>	<b>\$260,426,488</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

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**Totals Over \$1 Million Paid to Independent Contractors in FY 2006 from  
Community and Junior Colleges**

*During Fiscal Year 2006, 12 independent contractors each received more than \$1 million from community and junior colleges. The total amount paid to these 12 independent contractors was \$43,328,341, representing approximately 56% of all community and junior colleges' expenditures for independent contractors during FY 2006.*

**Exhibit 34: Independent Contractors that Received More than \$1 Million in FY 2006 from Community and Junior Colleges (as Self-Reported)**

<b>Independent Contractor</b>	<b>Amount Paid to Independent Contractor by Community and Junior Colleges during Fiscal Year 2006</b>
Jesco Inc.	\$10,771,850
Sodexo	4,756,475
C&B Services	4,568,355
SCI Inc.	4,500,366
Valley Innovative Services Inc.	4,092,379
Jay-van	3,626,443
Worsham Brothers	2,842,633
Dan Hensarling Inc.	1,919,702
Samuel B. Day Construction	1,872,921
Hancock Bank of Mississippi	1,660,807
Johnson Controls, Inc.	1,622,190
Chris Albritton Construction Co.	1,094,220
<b>Total</b>	<b>\$43,328,341</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

## Totals Over \$1 Million Paid to Independent Contractors in FY 2006 from Universities

*During Fiscal Year 2006, 31 independent contractors each received more than \$1 million from universities. The total amount paid to these 31 independent contractors was \$76,280,763, representing approximately 44% of all universities' expenditures for independent contractors during FY 2006.*

### Exhibit 35: Independent Contractors that Received More than \$1 Million in FY 2006 from Universities (as Self-Reported)

Independent Contractor	Amount Paid to Independent Contractor by Universities During Fiscal Year 2006
West Brothers Construction	\$12,185,976
Finlo Construction Co. Inc.	5,389,812
American Building Contractors	4,868,540
Sodexo Inc.	4,641,755
Hospital Housekeeping Systems LTD.	4,003,368
Panola Construction Company	3,834,080
RCG of Mississippi	3,219,720
Hooker Construction, Inc.	2,783,698
Medassist Inc.	2,783,687
University Emergency Physicians, PLLC	2,108,579
University Surgery Associates, PLLC	2,022,294
Mclain Plumbing & Electrical Service	2,014,620
Aramark	2,006,443
University Internal Medicine Associates, LLP	1,946,523
Fletcher Construction	1,879,897
Webster Electric Co. Inc	1,660,712
Petroleum Helicopters, Inc.	1,570,738
Campus Chefs	1,491,788
Thompson Hospitality	1,491,449
GM & R Construction Co. Inc.	1,460,107
Sungard Collegis	1,422,454
Harrell Contracting Group	1,377,530
Medquist Transcriptions, LTD.	1,364,681
Foil Wyatt Architects & Planners	1,201,915
Merchant & Farmers Bank	1,164,854
White Construction Co.	1,149,478
Maples Construction Co. Inc.	1,100,019
Cooke Douglass Far Lemons, LTD	1,069,543
National Marrow Donor Program	1,031,570
E. Cornell Malone Corp.	1,018,691
Cardinal Health Pharmacy Management	1,016,242
<b>Total</b>	<b>\$76,280,763</b>

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.



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# Appendix A: The PEER Independent Contractor Survey Form

## PEER Committee Survey of FY 2006 Expenditures for Professional Service Contractors

August 2006

**Please submit your responses to PEER by September 15, 2006.**

*If you have difficulty submitting survey information, please contact the PEER Offices.*

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### Complete the contact information section (questions 1-8).

1. User ID: \_\_\_\_\_
2. Password: \_\_\_\_\_
3. First Name: \_\_\_\_\_
4. Last Name: \_\_\_\_\_
5. Job Title: \_\_\_\_\_
6. E-Mail Address: \_\_\_\_\_
7. Area Code: \_\_\_\_\_
8. Telephone Number: \_\_\_\_\_

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### Complete Part One of the Survey (question 9).

*Please submit information to PEER for amounts expended in FY 2006 for payments to vendors of professional services, **not** vendors of commodities. Use the following guidelines when completing the survey.*

- *Submit total expenditures in each of the service categories listed in Question 9 for FY 2006. Include the expenditure of funds from all sources--e.g. contractual services, subsidies, loans, and grants.*
- ***Do not** report payments to service contractors for a service not listed in Question 9.*
- ***Do not** report payments to individuals, firms, corporations or service providers that:*
  - *have or will receive an IRS Form W2;*
  - *only provided utility service; or,*

o *only provided commodities.*

- *If your entity did not have any expenditures for professional service contractors for FY 2006, please enter "0" in each service category under question 9.*

.....

9. How much did your entity expend for each service category for FY 2006?

Accounting or Financial Services	\$ _____
Advertising or Graphic Design Services	\$ _____
Agricultural or Environmental Services	\$ _____
Architectural Services	\$ _____
Broadcasting or Journalistic Services	\$ _____
Construction or Building Repair Services	\$ _____
Correctional Services	\$ _____
Education, Testing, or Training Services	\$ _____
Engineering or Mechanical Services	\$ _____
Food Preparation and Service	\$ _____
Information Technology or Telecommunications Support Services	\$ _____
Janitorial or Maintenance Services	\$ _____
Landscape or Lawn Care Services	\$ _____
Legal or Legal Support Services	\$ _____
Medical, Dental or Medical/Dental Support Services	\$ _____
Musical or Entertainment Services	\$ _____
Psychological or Counseling Services	\$ _____
Security or Investigative Services	\$ _____
Sports Officiating or Athletic Support Services	\$ _____
Translation or Interpretation Services	\$ _____
Transportation Services	\$ _____

Veterinary or Animal Health Services \$ \_\_\_\_\_

Video or Photographic Services \$ \_\_\_\_\_

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**Complete Part Two of the Survey (questions 10-11).**

*You must submit responses for this portion of the survey electronically in an Excel spreadsheet format via e-mail. The information cannot be completed through this web address.*

*Use the following guidelines when submitting the information.*

- *Please format your information as follows:*

*Column 1 - Vendor Name  
Column 2 - Service Category\*  
Column 3 - Total Expenditures\*\*  
Column 4 - SAAS Vendor Number\*\*\**

- \* *If a vendor provides services in more than one PEER-designated service category, you should report the vendor in each applicable service category and the expenditures associated with each category.*

*For example, if Vendor A provided your entity with both training services and legal services, then Vendor A would be reported in the Education, Testing, or Training Services category and also in the Legal or Legal Support Services, with expenditures associated with each category reported separately.*

- \*\* *Total expenditures paid to the vendor for the service category specified in Column 2.*

- \*\*\* *SAAS Vendor Number is only required to be reported by entities utilizing the Statewide Automated Accounting System (SAAS).*

- *Submit the information in an Excel spreadsheet format via e-mail to **Evaluator@peer.state.ms.us***

- .....
10. For the service categories identified in this survey, please report the names and corresponding amounts of the twenty-five vendors to which your entity paid the most in FY 2006.
  11. If your entity paid individual vendors more than \$100,000 in FY 2006 and these vendors do not appear in the twenty-five vendors listed in response to question 10, please report the names of these vendors and the corresponding amounts.
-

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## Appendix B: List of Parent and Subunit Agencies Used for Reporting Purposes in PEER's Survey

As noted on page 3, PEER recognized that some state entities have organizational or management responsibilities for or control over other entities or budget units. For example, the Department of Mental Health is responsible for Hudspeth Regional Center, even though the center receives a line-item amount in the department's annual appropriation from the Legislature.

In order to account accurately for state entities' expenditures for independent contractors, PEER collected consolidated data from the "parent" entity in instances in which there were entities with "subunits."

The following is a list of parent units and their budgeted subunits. For the survey, PEER requested these parent entities break down their expenditures for independent contractors by subunit.

Department of Agriculture and Commerce  
Egg Marketing Board  
Land, Water & Timber Resources Board<sup>1</sup>

Department of Corrections

Parole Board  
Bolivar County Correctional Facility  
Carroll-Montgomery County Regional  
Correctional Facility  
George-Greene County Regional Correctional  
Facility  
Holmes-Humphreys County Regional  
Correctional Facility  
Issaquena County Regional Correctional  
Facility  
Jefferson-Franklin County Regional  
Correctional Facility  
Kemper-Neshoba County Regional  
Correctional Facility  
Leake County Regional Correctional Facility  
Marion-Walthall County Regional Correctional  
Facility  
Stone County Regional Correctional Facility

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<sup>1</sup> The Land, Water & Timber Resources Board is co-chaired by the Commissioner of Agriculture and Commerce and the Executive Director of the Mississippi Development Authority.

Winston-Choctaw County Regional  
Correctional Facility  
Delta Correctional Facility  
East Mississippi Correctional Facility  
Marshall County Correctional Facility  
Tallahatchie County Correctional Facility  
Walnut Grove Youth Correctional Facility  
Wilkinson County Correctional Center

Department of Education

Mississippi School for the Blind and Deaf  
Mississippi School for Math and Science  
Mississippi School for the Arts

Department of Finance and Administration

Bureau of Building, Grounds and Real Property  
Management  
Tort Claims Board

Department of Mental Health

Hudspeth Regional Center  
Mississippi State Hospital  
Alcohol & Drug Program  
Boswell Regional  
Central Miss Residential  
Crisis Centers  
East Miss. State Hospital  
Ellisville State School/Farm  
Juvenile Rehabilitation Facility  
North Mississippi Regional  
North Mississippi State Hospital  
South Mississippi Regional  
South Mississippi State Hospital  
Specialized Treatment Facility

Department of Public Safety

Bureau of Narcotics  
Crime Lab  
Division of Highway Safety Patrol  
Division of Public Safety Planning  
Juvenile Facility Monitoring Unit  
Law Enforcement Officers' Training  
Academy  
MS Leadership Council on Aging  
Office of Homeland Security  
State Medical Examiner

Board of Emergency Telecommunications  
Board on County Jail Officers' Standards &  
Training  
Board on Law Enforcement Officers'  
Standards & Training

Mississippi Development Authority  
Mississippi Technology Alliance  
Enterprise for Innovative Geospatial  
Solutions  
Land, Water & Timber Resources Board<sup>2</sup>

Real Estate Commission  
Real Estate Appraiser, Licensing &  
Certification Board  
Home Inspector Regulatory Board

State Treasurer's Office  
Education Improvement Trust Fund  
MS Prepaid Affordable College Tuition  
Program (MPACT)  
MS Affordable College Savings Program  
(MACS)  
Health Care Trust Fund

Mississippi State University  
Agriculture & Forestry Experiment Station  
College of Veterinary Medicine  
Cooperative Extension Service  
Forest & Wildlife Research Center

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<sup>2</sup> The Land, Water & Timber Resources Board is co-chaired by the Commissioner of Agriculture and Commerce and the Executive Director of the Mississippi Development Authority.

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## Appendix C: Internal Revenue Service Guidelines Regarding Independent Contractors

In *Publication 15-A, Employer's Supplemental Tax Guide*, the Internal Revenue Service Administration states that degree of control and degree of independence must be considered when making an employee-independent contractor determination. Facts that provide evidence fall into three categories: behavioral control, financial control, and the type of relationship of the parties. These facts are discussed below.

**Behavioral Control.** Facts that show whether the entity has a right to direct and control how the worker does the task for which the worker is hired include the type and degree of:

*Instructions that the entity gives to the worker.* An employee is generally subject to the entity's instructions about when, where, and how to work. The key consideration is whether the business has retained the right to control the details of a worker's performance or instead has given up that right. All of the following are examples of types of instructions about how to do work.

- When and where to do the work.
- What tools or equipment to use.
- What workers to hire or to assist with the work.
- Where to purchase supplies and services.
- What work must be performed by a specified individual.
- What order or sequence to follow.

*Training that the business gives to the worker.* An employee may be trained to perform services in a particular manner. Independent contractors ordinarily use their own methods.

**Financial Control.** Facts that show whether the entity has a right to control the business aspects of a job include:

*The extent to which the worker has unreimbursed business expenses.* Independent contractors are more likely to have unreimbursed expenses than are employees. Fixed ongoing costs that are incurred regardless of whether work is currently

being performed are especially important. However, employees may also incur unreimbursed expenses in connection with the services that they perform for their entity.

*The extent of the worker's investment.* An independent contractor often has a significant investment in the facilities he or she uses in performing services for someone else.

*The extent to which the worker makes his or her services available to the relevant market.* An independent contractor is generally free to seek out business opportunities.

*How the entity pays the worker.* An employee is generally guaranteed a regular wage amount for an hour, week, or other period of time. An independent contractor is usually paid by a flat fee for the job. However, it is common in some professions, such as law, to pay independent contractors hourly.

*The extent to which the worker can realize a profit or loss.* An independent contractor can make a profit or loss.

**Type of Relationship.** Facts that show the parties' type of relationship include:

*Written contracts describing the relationship the parties intended to create.*

*Whether or not the entity provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick pay.*

*The permanency of the relationship.* If you engage a worker with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that your intent was to create an employer-employee relationship.

*The extent to which services performed by the worker are a key aspect of the regular business of the company.* If a worker provides services that are a key aspect of your regular business activity, it is more likely that you will have the right to direct and control his/her activities.

SOURCE: Internal Revenue Service, *Publication 15-A* (Rev. January 2006)

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## Appendix D: The Department of Finance and Administration's Best Practices for Procurement of Personal Service Contracts

State agencies' contracts, depending on their dollar value (see page 8), are subject to the requirements of the Personal Service Contract Review Board.

For those agencies whose contracts are not under the purview of the board, and for public schools, community and junior colleges, and universities, the Department of Finance and Administration has published suggested "best practices" to serve as guidelines for entities' procurement of personal service contracts.

In procuring the services of an independent contractor, each entity should determine the applicability of the best practices to its particular situation.

The following are excerpts from the Department of Finance and Administration's Office of Purchase and Travel's *Procurement Manual*.

\*\*\*\*\*

### Determinations Required Prior to Use of Competitive Selection Procedures

The Procurement Officer or his designee shall determine in writing, prior to contracting for any such services:

- (1) That a reasonable inquiry has been conducted, which shall include requesting the department to report on the availability of such personnel, and the using agency does not have the personnel nor resources to perform the services required under the proposed contract, or that the service can be performed more economically by other than state personnel.
- (2) The nature of the relationship to be established between the using agency and the contractor by the proposed contract.
- (3) That the using agency has developed and fully intends to implement a written plan for utilizing such services which will be included in the contractual statement of work.

### Contents

The Request for Proposals shall be in the form specified by the Procurement Officer and contain at least the following information:

- (1) The type of services required.
- (2) A description of the work involved.
- (3) An estimate of when and for how long the services will be required.
- (4) The type of contract to be used.
- (5) A date by which proposals for the performance of the services shall be submitted.
- (6) A statement that the proposals shall be in writing.
- (7) A statement that offerers may designate those portions of the proposals which contain trade secrets or other proprietary data which may remain confidential.
- (8) A statement of the minimum information that the proposal shall contain, to include:
  - (a) the name of the offerer, the location of the offerer's principal place of business and, if different, the place of performance of the proposed contract;
  - (b) if deemed relevant by the Procurement Officer, the age of the offerer's business and average number of employees over a previous period of time, as specified in the Request for Proposals;
  - (c) the abilities, qualifications, and experience of all persons who would be assigned to provide the required services;
  - (d) a listing of other contracts under which services similar in scope, size, or discipline to the required services were performed or undertaken within a previous period of time, as specified in the Request for Proposals; and

- (e) a plan giving as much detail as is practical explaining how the services will be performed.
- (9) The factors to be used in the evaluation and selection process and their relative importance.

## Evaluation

Proposals shall be evaluated only on the basis of evaluation factors stated in the Request for Proposals. The following factors may be appropriate to use in conducting the evaluation. The relative importance of these and other factors will vary according to the type of services being procured. The minimum factors are:

- (1) The plan for performing the required services.
- (2) Ability to perform the services as reflected by technical training and education, general experience, specific experience in providing the required services, and the qualifications and abilities of personnel proposed to be assigned to perform the services.
- (3) The personnel, equipment, and facilities to perform the services currently available or demonstrated to be made available at the time of contracting.
- (4) A record of past performance of similar work.

## Pre-Proposal Conferences

Pre-Proposal conferences, as appropriate, may be conducted in accordance with Section 3.202.08 (Pre-Bid Conferences - not included in this report). Such a conference may be held any time prior to the date established for submission of proposals.

## Receipt and Handling of Proposals

### Registration

Proposals and modifications shall be date-stamped or time/date-stamped upon receipt and held in a secure place

until the established due date. Proposals shall not be opened publicly nor disclosed to unauthorized persons but shall be opened in the presence of two or more procurement officials. A Register of Proposals shall be established which shall include for all proposals, the name of each offerer, the number of modifications received, if any, and a description sufficient to identify the services offered. The Register of Proposals shall be open to public inspection only after award of the contract. Proposals of offerers who are not awarded the contract shall not be open to public inspection.

## **Requests for Nondisclosure of Data**

If the offerer selected for award has requested in writing the nondisclosure of trade secrets and other proprietary data so identified, the Procurement Officer or a designee of such officer shall examine the request in the proposal to determine its validity prior to entering negotiations. If the parties do not agree as to the disclosure of data in the contract, the Procurement Officer or a designee of such officer shall inform the offerer in writing what portion of the proposal will be disclosed and that, unless the offerer withdraws the proposal or protests under Chapter 9 (Legal and Contractual Remedies) of the Mississippi Procurement Code, the proposal will be disclosed.

## **Discussion**

### **Discussions Permissible**

The Procurement Officer or a designee of such officer shall evaluate all proposals submitted and may conduct discussions with any offerer. The purposes of such discussions shall be to:

- (a) determine in greater detail such offerer's qualifications; and,
- (b) explore with the offerer the scope and nature of the required services, the offerer's proposed method of performance, and the relative utility of alternative methods of approach.

It is considered desirable for the person conducting the discussions to keep a record of the date, place, and purpose of the meeting and those attending.

## No Disclosure of Information

Discussions shall not disclose any information derived from proposals submitted by other offerers, and the agency conducting the procurement shall not disclose any information contained in any proposals until after award of the proposed contract has been made. The proposal of the offerer awarded the contract shall be open to public inspection except as otherwise provided in the contract. (See Receipt and Handling of Proposals, Registration Section).

## Modification or Withdrawal of Proposals

Proposals may be modified or withdrawn at any time prior to the conclusion of discussions.

## Selection of the Best Qualified Offerers

After conclusion of validation of qualifications, evaluation, and discussion as provided in the **discussion** section, the Procurement Officer or a designee of such officer shall select, in the order of their respective qualification ranking, no fewer than three acceptable offerers (or such lesser number if less than three acceptable proposals were received) deemed to be the best qualified to provide the required services.

## Negotiation and Award of Contract

### General

The Procurement Officer or a designee of such officer shall negotiate a contract with the best qualified offerer for the required services at compensation determined in writing to be fair and reasonable.

### Elements of Negotiation

Contract negotiations shall be directed toward:

- (a) making certain that the offerer has a clear understanding of the scope of the work, specifically, the essential requirements involved in providing the required services;
- (b) determining that the offerer will make available the necessary personnel and facilities to perform the services within the required time; and
- (c) agreeing upon compensation which is fair and reasonable, taking into account the estimated value of the required services, and the scope, complexity, and nature of such services.

### **Successful Negotiation of Contract with Best Qualified Offerer**

If compensation, contract requirements, and contract documents can be agreed upon with the best qualified offerer, the contract shall be awarded to that offerer.

### **Failure to Negotiate Contract with Best Qualified Offerer**

- (1) If compensation, contract requirements, or contract documents cannot be agreed upon with the best qualified offerer, a written record stating the reasons therefor shall be placed in the file and the Procurement Officer or a designee of such officer shall advise such offerer of the termination of negotiations which shall be confirmed by written notice within three days.
- (2) Upon failure to negotiate a contract with the best qualified offerer, the Procurement Officer or the designee of such officer may enter into negotiations with the next most qualified offerer. If compensation, contract requirements, and contract documents can be agreed upon, then the contract shall be awarded to that offerer. If negotiations again fail, negotiations shall be terminated as provided in subsection (1) of this Section and commenced with the next most qualified offerer.

### **Notice of Award**

Written notice of award shall be public information and made a part of the contract file.

## Failure to Negotiate Contract with Offerers Initially Selected as Best Qualified

Should the Procurement Officer or a designee of such officer be unable to negotiate a contract with any of the offerers initially selected as the best qualified offerers, offers may be resolicited or additional offerers may be selected based on original, acceptable submissions in the order of their respective qualification ranking, and negotiations may continue in accordance with “**Failure to Negotiate Contract with Best Qualified Offerer**” section until an agreement is reached and the contract awarded.

### Memorandum of Evaluation and Negotiation

At the conclusion of negotiations resulting in the award of the contract, the Procurement Officer or a designee of such officer shall prepare a memorandum setting forth the basis of award including:

- (a) how the evaluation factors stated in the Request for Proposals were applied to determine the best qualified offerers; and
- (b) the principal elements of the negotiations including the significant considerations relating to price and the other terms of the contract.

All memoranda shall be included in the contract file and be available in accordance with the State Freedom of Information Laws.

SOURCE: Department of Finance and Administration's Office of Purchase and Travel's *Procurement Manual*.

## Appendix E: Alphabetical List of All Entities Surveyed and Their Totals Spent on Independent Contractors for Fiscal Year 2006

The following table is an alphabetical listing of all 328 entities that PEER surveyed for this review and the total amounts each spent on independent contractors.

The second column denotes to which group the entity belongs (i.e., state agencies, school districts, community and junior colleges, or universities). The third column, "Overall Ranking," gives the numerical ranking of the entity of all entities' expenditures for independent contractors in FY 2006 (in descending order by total expenditure).

Entity Name	Group Classification	Overall Ranking	Amount Spend on Independent Contractors in Fiscal Year 2006 (Self-Reported)
Aberdeen School District	School District	165	\$518,983.10
Agricultural & Forestry Experiment Station	University	72	2,408,191.00
Agricultural Aviation Board	State Agency	321	0.00
Alcohol and Drug Program	State Agency	319	2,449.50
Alcorn School District	School District	201	332,643.49
Alcorn State University	University	52	4,056,278.00
Amite County School District	School District	160	545,165.34
Amory School District	School District	219	267,070.61
Attala County School District	School District	229	226,772.00
Authority for Educational Television	State Agency	210	303,726.86
Baldwyn School District	School District	243	178,697.14
Bay St. Louis-Waveland School District	School District	13	17,422,607.65
Benoit School District	School District	250	152,680.02
Benton County School District	School District	215	284,701.00
Biloxi Public School District	School District	21	12,959,776.58
Board of Animal Health	State Agency	192	377,164.00
Board of Architecture	State Agency	283	36,745.00
Board of Barber Examiners	State Agency	309	6,874.00
Board of Chiropractic Examiners	State Agency	308	6,942.00
Board of Community & Junior Colleges	State Agency	176	441,284.25
Board of Cosmetology	State Agency	282	37,592.75
Board of Dental Examiners	State Agency	247	161,731.00

Board of Emergency Telecommunications	State Agency	315	3,049.00
Board of Engineers & Land Surveyors	State Agency	292	15,902.00
Board of Examiners for Licensed Professional Counselors	State Agency	321	0.00
Board of Funeral Service	State Agency	285	24,374.00
Board of Massage Therapy	State Agency	297	12,310.73
Board of Medical Licensure	State Agency	270	83,965.00
Board of Nursing	State Agency	290	18,933.00
Board of Nursing Home Administrators	State Agency	302	10,537.96
Board of Optometry	State Agency	291	16,544.68
Board of Pharmacy	State Agency	294	13,849.50
Board of Physical Therapy	State Agency	286	23,390.17
Board of Psychology	State Agency	305	7,518.89
Board of Public Accountancy	State Agency	314	3,293.80
Board of Public Contractors	State Agency	277	56,543.00
Board of Registered Professional Geologists	State Agency	316	2,950.00
Board of Veterinary Examiners	State Agency	284	26,987.32
Board on County Jail Officers' Standards & Training	State Agency	317	2,615.00
Board on Law Enforcement Officers' Standards & Training	State Agency	312	4,335.00
Bolivar County Correctional Facility	State Agency	252	148,838.00
Booneville School District	School District	242	185,365.18
Boswell Regional Center	State Agency	142	713,535.09
Brookhaven School District	School District	114	1,061,214.06
Bureau of Building, Grounds, and Real Property Management	State Agency	2	140,570,713.46
Bureau of Narcotics	State Agency	232	216,548.00
Calhoun County School District	School District	163	531,756.25
Canton Public School District	School District	27	9,257,609.96
Carroll County School District	School District	71	2,418,583.13
Carroll-Montgomery County Regional Correctional Facility	State Agency	266	92,700.00
Central MS Residential	State Agency	209	306,819.98
Chickasaw County School District	School District	241	186,758.91
Choctaw County School District	School District	127	875,766.07
Claiborne County School District	School District	236	205,548.78
Clarksdale Municipal School District	School District	151	633,797.00
Clay County School District	School District	251	151,096.00
Cleveland School District	School District	95	1,509,310.55

Clinton Public School District	School District	164	522,020.61
Coahoma AHS	School District	222	260,083.09
Coahoma Community College	Community College	111	1,088,765.84
Coahoma County School District	School District	144	710,316.53
Coffeeville School District	School District	295	13,173.00
College of Veterinary Medicine	University	149	635,674.18
Columbia School District	School District	167	510,808.26
Columbus Municipal School District	School District	106	1,157,422.90
Commission on Judicial Performance	State Agency	287	21,688.04
Cooperative Extension Service	University	120	975,069.00
Copiah County School District	School District	147	668,497.13
Copiah-Lincoln Community College	Community College	80	1,886,213.00
Corinth School District	School District	207	308,365.51
Covington County Schools	School District	183	400,492.00
Crime Lab	State Agency	187	396,500.00
Delta Correctional Facility	State Agency	90	1,555,548.65
Delta State University	University	22	12,456,931.02
Department of Agriculture & Commerce	State Agency	153	598,901.31
Department of Archives & History	State Agency	135	801,297.11
Department of Banking & Consumer Finance	State Agency	271	83,258.94
Department of Corrections	State Agency	3	129,679,268.04
Department of Education	State Agency	18	14,607,541.00
Department of Employment Security	State Agency	45	4,985,426.80
Department of Environmental Quality	State Agency	35	6,316,995.52
Department of Finance & Administration	State Agency	7	38,292,625.03
Department of Health	State Agency	11	23,390,092.00
Department of Human Services	State Agency	23	12,313,501.16
Department of Marine Resources	State Agency	57	3,434,677.03
Department of Mental Health	State Agency	171	480,830.12
Department of Public Safety	State Agency	77	2,022,787.00
Division of Public Safety Planning	State Agency	158	554,711.00
Department of Rehabilitation Services	State Agency	50	4,487,807.00
Department of Wildlife, Fisheries & Parks	State Agency	70	2,454,266.03
Desoto County School District	School District	4	105,790,089.00
Division of Highway Safety Patrol	State Agency	98	1,425,250.00
Division of Medicaid	State Agency	5	41,148,478.52

Drew School District	School District	246	164,353.64
Durant Public School District	School District	194	371,532.00
East Central Comm. College	Community College	109	1,092,398.00
East Jasper Consolidated School District	School District	148	660,510.77
East Miss. Community College	Community College	64	2,906,309.00
East Mississippi Correctional Facility	State Agency	118	1,001,672.10
East MS State Hospital	State Agency	133	809,851.50
East Tallahatchie Consol School District	School District	208	308,073.95
Egg Marketing Board	State Agency	298	12,027.00
Ellisville State School/Farm	State Agency	68	2,585,249.92
Enterprise for Innovative Geospatial Solutions	State Agency	221	260,782.50
Enterprise School District	School District	88	1,614,168.39
Ethics Commission	State Agency	303	10,215.40
Examiners for Social Workers, Marriage & Family Therapists	State Agency	304	9,000.00
Fair Commission	State Agency	143	712,731.63
Forest & Wildlife Research Center	University	200	335,811.00
Forest Municipal School District	School District	117	1,008,351.00
Foresters, Board of Registration for	State Agency	320	807.00
Forestry Commission	State Agency	267	90,420.00
Forrest County Ag High School	School District	190	388,450.00
Forrest County School District	School District	108	1,114,919.79
Franklin County School District	School District	214	284,777.35
Gaming Commission	State Agency	274	63,944.06
George County School District	School District	61	3,033,894.00
George-Greene County Regional Correctional Facility	State Agency	255	134,436.00
Grand Gulf Military Monument Commission	State Agency	289	19,901.56
Greene County School District	School District	262	107,316.00
Greenville Public Schools	School District	177	440,300.51
Greenwood Public School District	School District	137	757,430.00
Grenada School District	School District	184	399,788.35
Gulfport School District	School District	20	13,943,716.00
Hancock County School District	School District	37	6,213,638.00
Harrison County School District	School District	16	16,609,764.08
Hattiesburg Public School District	School District	75	2,077,662.00
Hazlehurst City School District	School District	249	157,543.00

Health Care Trust Fund Board	State Agency	280	44,630.00
Hinds Community College	Community College	40	5,877,406.00
Hinds County AHS	School District	225	247,762.67
Hinds County School District	School District	30	8,230,277.00
Hollandale School District	School District	228	226,947.14
Holly Springs School District	School District	227	230,497.63
Holmes Community College	Community College	91	1,546,521.00
Holmes County School District	School District	126	898,157.12
Holmes-Humphreys County Regional Correctional Fac	State Agency	269	85,967.00
Home Inspector Regulatory Board	State Agency	313	3,995.00
Houston School District	School District	189	393,233.00
Hudspeth Regional Center	State Agency	132	811,657.00
Humphreys County School District	School District	89	1,585,661.17
Indianola School District	School District	38	6,100,505.07
Information Technology Services	State Agency	19	14,310,471.85
Institutions of Higher Learning	State Agency	93	1,520,037.02
Insurance Department	State Agency	216	281,629.40
Issaquena County Regional Correctional Facility	State Agency	154	590,985.40
Itawamba Community College	Community College	15	16,656,665.00
Itawamba County School District	School District	217	279,802.03
Jackson County School District	School District	39	6,062,991.43
Jackson Public School District	School District	36	6,214,124.19
Jackson State University	University	46	4,965,157.00
Jefferson County School District	School District	182	400,893.58
Jefferson Davis County School District	School District	43	5,245,948.11
Jefferson-Franklin County Regional Correctional Facility	State Agency	276	58,800.00
Jones County Junior College	Community College	53	3,971,679.85
Jones County School District	School District	116	1,020,697.27
Juvenile Facility Monitoring Unit (Office of Justice Programs)	State Agency	321	0.00
Juvenile Rehab Facility	State Agency	259	119,255.16
Kemper County School District	School District	179	428,555.11
Kemper-Neshoba County Regional Correctional Facility	State Agency	240	190,159.00
Kosciusko School District	School District	253	146,589.00
Lafayette County School District	School District	26	10,092,306.00

Lamar County School District	School District	25	12,142,638.01
Land, Water & Timber Resources Board	State Agency	281	43,002.96
Lauderdale County School District	School District	73	2,143,727.39
Laurel School District	School District	59	3,248,781.32
Law Enforcement Officers' Training Academy	State Agency	261	108,677.00
Lawrence County School District	School District	172	478,123.23
Leake County Regional Correctional Facility	State Agency	258	119,403.96
Leake County School District	School District	104	1,224,729.21
Lee County School District	School District	81	1,873,531.00
Leflore County School District	School District	175	462,829.19
Leland School District	School District	205	318,989.24
Library Commission	State Agency	178	431,568.09
License Tag Commission	State Agency	321	0.00
Lincoln County School District	School District	83	1,714,116.73
Local Disaster Emergency Grant and Loan	State Agency	321	0.00
Long Beach School District	School District	67	2,590,307.98
Louisville Municipal School District	School District	166	516,121.69
Lowndes County School District	School District	55	3,800,281.00
Lumberton Public School District	School District	99	1,424,162.77
Madison County School District	School District	29	8,742,671.24
Marion County School District	School District	145	700,848.62
Marion-Walthall County Regional Correctional Facility	State Agency	239	196,508.34
Marshall County Correctional Facility	State Agency	128	871,060.00
Marshall County School District	School District	155	590,345.45
McComb School District	School District	107	1,133,669.04
Meridian Community College	Community College	79	1,893,269.32
Meridian Public Schools	School District	76	2,047,089.39
Mississippi Arts Commission	State Agency	321	0.00
Mississippi Athletic Commission	State Agency	318	2,496.81
Mississippi Auctioneers Commission	State Agency	306	7,457.00
Mississippi Coast Coliseum Commission	State Agency	44	5,048,749.00
Mississippi Department of Transportation	State Agency	1	777,515,184.77
Mississippi Development Authority	State Agency	31	7,298,963.00

Mississippi Emergency Management Agency	State Agency	34	6,756,155.00
Mississippi Military Department	State Agency	14	17,089,814.00
Mississippi Oil & Gas Board	State Agency	237	198,102.00
Mississippi State Hospital	State Agency	32	7,298,527.53
Mississippi State Port Authority at Gulfport	State Agency	28	9,144,140.00
Mississippi State University	University	9	28,877,170.00
Mississippi Tort Claims Board	State Agency	105	1,162,407.72
Mississippi University for Women	University	17	14,838,731.14
Mississippi Valley State University	University	56	3,540,889.00
Monroe County School District	School District	140	728,015.04
Montgomery County School District	School District	268	90,247.67
Moss Point Separate School District	School District	41	5,634,258.29
Motor Vehicle Commission	State Agency	310	4,669.00
Mound Bayou Public School	School District	248	159,948.87
Mississippi Commission for Volunteer Service	State Agency	254	137,143.00
Mississippi Delta Community College	Community College	119	995,830.00
MS Gulf Coast Community College	Community College	10	26,774,708.00
Mississippi Institute for Forest Inventory	State Agency	273	64,430.00
Mississippi Leadership Council on Aging	State Agency	311	4,423.00
Mississippi School for the Arts	State Agency	244	174,379.00
Mississippi School for Math & Science	State Agency	170	483,173.62
Mississippi Technology Alliance	State Agency	234	216,050.00
Natchez-Adams School District	School District	62	2,929,019.32
Neshoba County School District	School District	168	510,684.98
Nettleton School District	School District	156	564,035.95
New Albany Public Schools	School District	169	497,114.74
Newton County School District	School District	129	866,009.96
Newton Municipal School District	School District	196	349,952.19
North Bolivar School District	School District	130	849,369.29
North MS Regional	State Agency	97	1,441,001.71
North MS State Hospital	State Agency	199	338,256.00
North Panola School District	School District	212	287,672.95
North Pike School District	School District	202	329,229.57
North Tippah School District	School District	256	130,038.22
Northeast MS Community College	Community College	54	3,909,605.00

Northwest MS Community College	Community College	65	2,845,922.00
Noxubee County School District	School District	193	376,700.00
Ocean Springs School District	School District	58	3,404,556.06
Office of the Attorney General	State Agency	136	788,695.92
Office of the State Auditor	State Agency	213	284,837.00
Office of Homeland Security	State Agency	288	19,901.99
Okolona Separate School District	School District	195	358,665.95
Oktibbeha County School District	School District	157	559,812.00
Oxford School District	School District	60	3,147,228.27
Parole Board	State Agency	321	0.00
Pascagoula School District	School District	49	4,555,110.42
Pass Christian Public School District	School District	33	6,814,985.08
Pat Harrison Waterway District	State Agency	203	322,472.00
Pearl Public School District	School District	66	2,821,031.53
Pearl River Basin Development District	State Agency	238	198,093.76
Pearl River Community College	Community College	197	344,562.00
Pearl River County School District	School District	86	1,621,972.66
Pearl River Valley Water Supply District	State Agency	87	1,614,659.00
Perry County School District	School District	92	1,543,273.02
Petal School District	School District	186	396,951.00
Philadelphia Public School District	School District	74	2,125,256.97
Picayune School District	School District	152	629,818.42
Pontotoc City Schools	School District	188	393,755.00
Pontotoc County School District	School District	226	236,180.49
Poplarville Separate School District	School District	112	1,079,736.57
Prentiss County School District	School District	245	172,977.35
Public Employees' Retirement System	State Agency	85	1,661,028.98
Public Service Commission	State Agency	296	12,430.00
Public Utilities Staff	State Agency	307	7,135.98
Quitman County School District	School District	204	319,861.09
Quitman School District	School District	125	906,837.07
Rankin County School District	School District	24	12,154,724.84
Real Estate Appraiser Licensing & Certification Board	State Agency	301	11,105.50
Real Estate Commission	State Agency	275	60,193.80
Richton School District	School District	230	219,777.83
Schools for the Blind and Deaf	State Agency	139	728,521.02

Scott County School District	School District	96	1,499,032.34
Secretary of State's Office	State Agency	69	2,477,638.98
Senatobia Municipal School District	School District	150	635,506.00
Shaw School District	School District	233	216,081.53
Simpson County School District	School District	51	4,255,107.50
Smith County School District	School District	110	1,089,190.15
Soil & Water Conservation Commission	State Agency	300	11,798.00
South Delta School District	School District	122	954,541.49
South MS Regional	State Agency	115	1,054,061.00
South MS State Hospital	State Agency	141	714,758.52
South Panola School District	School District	78	1,934,702.00
South Pike School District	School District	180	428,479.00
South Tippah School District	School District	124	907,888.57
Southwest MS Community College	Community College	47	4,716,335.00
Specialized Treatment Center	State Agency	181	408,530.30
Starkville School District	School District	113	1,075,753.00
State Aid Road Construction	State Agency	265	97,049.00
State Board of Banking Review	State Agency	321	0.00
State Fire Academy	State Agency	211	299,581.09
State Medical Examiner	State Agency	278	56,150.00
State Personnel Board	State Agency	162	541,196.78
State Tax Commission	State Agency	131	837,444.48
Stone County Regional Correctional Facility	State Agency	257	126,909.23
Stone County School District	School District	48	4,599,669.67
Sunflower County School District	School District	185	398,997.62
Tallahatchie County Correctional Facility	State Agency	94	1,517,623.00
Tate County School District	School District	146	697,180.00
Tishomingo County Special Municipal School District	School District	121	959,651.97
Tombigbee River Valley Water Management District	State Agency	279	54,544.00
Treasury Department	State Agency	159	548,661.92
Treasury Department-Education Improvement Trust Fund	State Agency	260	112,406.80
Treasury Department-MACS	State Agency	293	14,835.00
Treasury Department-MPACT	State Agency	123	918,531.95
Tunica County School District	School District	174	473,967.39
Tupelo Public School District	School District	42	5,259,986.14
Union County School District	School District	191	386,252.00
Union Public School District	School District	218	275,745.79
University of Mississippi	University	12	21,736,197.83

University of Mississippi Medical Center	University	6	39,368,759.00
University of Southern Mississippi	University	8	36,735,148.00
Veterans' Affairs Board	State Agency	63	2,908,486.00
Veterans' Home Purchase Board	State Agency	272	73,294.00
Veterans' Stadium Commission	State Agency	224	248,860.00
Vicksburg Warren School District	School District	82	1,848,541.18
Walnut Grove Youth Correctional Facility	State Agency	100	1,412,952.00
Walthall County School District	School District	198	339,837.27
Water Valley School District	School District	263	107,114.00
Wayne County School District	School District	299	11,821.28
Webster County School District	School District	223	255,471.00
West Bolivar School District	School District	235	214,797.10
West Jasper Consolidated Schools	School District	103	1,293,767.78
West Point School District	School District	173	475,918.67
West Tallahatchie School District	School District	138	749,612.81
Western Line School District	School District	134	802,903.12
Wilkinson County Correctional Center	State Agency	102	1,366,697.00
Wilkinson County School District	School District	161	543,247.24
Winona Separate School District	School District	231	218,571.52
Winston-Choctaw County Regional Correctional Facility	State Agency	264	104,345.00
Workers' Compensation Commission	State Agency	206	308,856.00
Yazoo City Municipal School District	School District	220	263,406.43
Yazoo County School District	School District	84	1,662,092.34
Yellow Creek State Inland Port Authority	State Agency	101	1,405,015.44

SOURCE: PEER survey of state agencies, public school districts, community and junior colleges, and universities.

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Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Aberdeen School District	Agricultural and Forestry Experiment Station	Agricultural Aviation Board of Mississippi	Alcohol and Drug Program	Alcorn School District	Alcorn State University
Group	School District	University	State Agency	State Agency	School District	University
<b>Group Rank</b>	86	10	141	139	112	8
<b>Categories:</b>						
Accounting or Financial Services	\$ 16,673	\$ -	\$ -	\$ -	\$ 43,500	\$ 26,488
Advertising or Graphic Design Services	7,825	18,699	-	-	-	2,394
Agricultural or Environmental Services	-	439,210	-	-	-	5,390
Architectural Services	18,325	43,510	-	-	-	284,900
Broadcasting or Journalistic Services	1,424	14,445	-	-	-	4,480
Construction or Building Repair Services	216,073	1,160,746	-	-	123,047	671,634
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	14,731	11,822	-	2,450	33,550	106,973
Engineering or Mechanical Services	91,819	8,145	-	-	-	284,834
Food Preparation and Service	-	-	-	-	-	1,680,548
Information Technology or Telecommunication Support Services	1,735	209,834	-	-	12,037	176,085
Janitorial or Maintenance Services	2,671	67,247	-	-	75,710	50,204
Landscape or Lawn Care Services	5,782	126,691	-	-	-	4,000
Legal or Legal Support Services	5,319	53,207	-	-	9,093	365,773
Medical, Dental or Medical/Dental Support Services	1,656	-	-	-	-	61,820
Musical or Entertainment Services	1,400	-	-	-	-	48,912
Psychological or Counseling Services	92,168	-	-	-	28,272	8,660
Security or Investigative Services	16,046	-	-	-	7,433	3,000
Sports Officiating or Athletic Support Services	11,017	-	-	-	-	85,554
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	14,317	185,806	-	-	-	172,109
Veterinary or Animal Health Services	-	34,444	-	-	-	10,400
Video or Photographic Services	-	34,385	-	-	-	2,120
<b>Total Spent</b>	<b>\$ 518,983</b>	<b>\$ 2,408,191</b>	<b>\$ -</b>	<b>\$ 2,450</b>	<b>\$ 332,643</b>	<b>\$ 4,056,278</b>

Entity	Amite County School District	Amory School District	Attala County School District	Authority for Educational Television	Baldwyn School District	Bay St Louis Waveland School District
Group	School District	School District	School District	State Agency	School District	School District
<b>Group Rank</b>	82	123	131	65	139	2
<b>Categories:</b>						
Accounting or Financial Services	\$ 32,410	\$ 11,703	\$ 2,665	\$ 20,000	\$ 7,125	\$ 9,122
Advertising or Graphic Design Services	2,631	3,402	-	25,192	-	-
Agricultural or Environmental Services	68,759	6,563	-	-	-	-
Architectural Services	-	-	-	-	-	1,395,817
Broadcasting or Journalistic Services	-	-	-	29,000	-	-
Construction or Building Repair Services	14,000	9,961	-	27,887	48,368	14,647,561
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	217,486	27,469	16,970	4,500	15,000	195,407
Engineering or Mechanical Services	-	74,727	-	20,225	-	-
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	22,750	68,043	64,000	83,659	10,000	65,380
Janitorial or Maintenance Services	94,784	10,646	15,260	21,641	71,302	38,050
Landscape or Lawn Care Services	3,375	-	-	16,270	1,800	-
Legal or Legal Support Services	19,001	-	94,520	10,843	3,147	12,125
Medical, Dental or Medical/Dental Support Services	17,083	38,829	2,385	-	-	125,000
Musical or Entertainment Services	9,604	-	-	38,069	-	-
Psychological or Counseling Services	31,296	15,727	14,927	-	-	322,102
Security or Investigative Services	4,760	-	-	1,843	990	-
Sports Officiating or Athletic Support Services	4,435	-	16,045	-	-	4,510
Translation or Interpretation Services	2,792	-	-	-	20,965	-
Transportation Services	-	-	-	4,599	-	607,534
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	<b>\$ 545,165</b>	<b>\$ 267,071</b>	<b>\$ 226,772</b>	<b>\$ 303,727</b>	<b>\$ 178,697</b>	<b>\$ 17,422,608</b>

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Benoit School District	Benton County School District	Biloxi Public School District	Board of Animal Health	Board of Architecture	Board of Barber Examiners
Group	School District	School District	School District	State Agency	State Agency	State Agency
<b>Group Rank</b>	144	120	5	60	105	129
<b>Categories:</b>						
Accounting or Financial Services	\$ 7,313	\$ 18,396	\$ 25,599	\$ 4,200	\$ 3,917	\$ -
Advertising or Graphic Design Services	-	1,432	12,935	6,300	33	175.00
Agricultural or Environmental Services	-	-	-	-	-	-
Architectural Services	-	-	602,583	-	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	65,300	7,302,473	2,581	-	-
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	112,233	18,751	12,473	2,754	150	2,850
Engineering or Mechanical Services	-	-	3,900	-	-	-
Food Preparation and Service	-	-	2,613,439	-	-	-
Information Technology or Telecommunication Support Services	5,568	-	92,542	1,908	12,807	3,849
Janitorial or Maintenance Services	-	39,104	1,703,156	-	385	-
Landscape or Lawn Care Services	-	21,280	262,124	-	-	-
Legal or Legal Support Services	17,687	18,857	109,399	46,108	18,678	-
Medical, Dental or Medical/Dental Support Services	-	-	2,972	-	-	-
Musical or Entertainment Services	650	-	550	-	-	-
Psychological or Counseling Services	-	72,470	158,646	-	-	-
Security or Investigative Services	5,640	-	19,950	-	-	-
Sports Officiating or Athletic Support Services	2,215	17,697	19,938	-	-	-
Translation or Interpretation Services	-	11,414	-	-	-	-
Transportation Services	1,375	-	6,725	2,177	775	-
Veterinary or Animal Health Services	-	-	-	311,136	-	-
Video or Photographic Services	-	-	10,374	-	-	-
<b>Total Spent</b>	\$ 152,680	\$ 284,701	\$ 12,959,777	\$ 377,164	\$ 36,745	\$ 6,874

Entity	Board of Chiropractic Examiners	Board of Community & Junior Colleges	Board of Cosmetology	Board of Dental Examiners	Board of Emergency Telecommunications	Board of Engineers & Land Surveyors
Group	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	128	56	104	78	135	114
<b>Categories:</b>						
Accounting or Financial Services	\$ 718	\$ -	\$ -	\$ 25	\$ 80	\$ -
Advertising or Graphic Design Services	-	10,588	-	-	-	-
Agricultural or Environmental Services	-	-	-	-	-	-
Architectural Services	-	-	-	-	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	29,700	-	-	1,613	-
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	750	16,595	17,340	-	143	4,400
Engineering or Mechanical Services	-	-	-	-	-	-
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	2,851	374,826	2,518	93,468	1,030	3,518
Janitorial or Maintenance Services	-	-	-	-	-	-
Landscape or Lawn Care Services	-	-	-	-	-	-
Legal or Legal Support Services	2,623	-	17,735	27,806	-	7,984
Medical, Dental or Medical/Dental Support Services	-	-	-	4,936	-	-
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	-	-	-	35,025	-	-
Security or Investigative Services	-	-	-	311	-	-
Sports Officiating or Athletic Support Services	-	-	-	-	-	-
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	-	-	-	-	183	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	9,575	-	160	-	-
<b>Total Spent</b>	\$ 6,942	\$ 441,284	\$ 37,593	\$ 161,731	\$ 3,049	\$ 15,902

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	Board of Examiners for Licensed Professional Counselors	Board of Funeral Service	Board of Massage Therapy	Board of Medical Licensure	Board of Nursing	Board of Nursing Home Administrators	
Group	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	141	107	118	92	112	122	
<b>Categories:</b>							
Accounting or Financial Services	\$ -	\$ 1,252	\$ -	\$ -	\$ -	\$ 7,000	
Advertising or Graphic Design Services	-	-	-	-	-	240	
Agricultural or Environmental Services	-	-	-	-	-	-	
Architectural Services	-	-	-	-	-	-	
Broadcasting or Journalistic Services	-	-	-	-	-	-	
Construction or Building Repair Services	-	-	-	-	-	-	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	-	1,900	-	-	-	2,803	
Engineering or Mechanical Services	-	-	-	-	-	-	
Food Preparation and Service	-	-	-	-	-	-	
Information Technology or Telecommunication Support Services	-	1,034	1,965	-	-	138	
Janitorial or Maintenance Services	-	-	-	-	-	-	
Landscape or Lawn Care Services	-	-	-	-	-	-	
Legal or Legal Support Services	-	20,188	10,346	82,927	18,933	-	
Medical, Dental or Medical/Dental Support Services	-	-	-	-	-	-	
Musical or Entertainment Services	-	-	-	-	-	-	
Psychological or Counseling Services	-	-	-	400	-	-	
Security or Investigative Services	-	-	-	445	-	358	
Sports Officiating or Athletic Support Services	-	-	-	-	-	-	
Translation or Interpretation Services	-	-	-	-	-	-	
Transportation Services	-	-	-	-	-	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	-	-	193	-	-	
<b>Total Spent</b>	\$ -	\$ 24,374	\$ 12,311	\$ 83,965	\$ 18,933	\$ 10,538	
Entity	Board of Optometry	Board of Pharmacy	Board of Physical Therapy	Board of Psychology	Board of Public Accountancy	Board of Public Contractors	
Group	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	113	116	108	125	134	99	
<b>Categories:</b>							
Accounting or Financial Services	\$ -	\$ -	\$ 9,750	\$ -	\$ 2,219	\$ -	
Advertising or Graphic Design Services	-	-	-	-	-	5,200	
Agricultural or Environmental Services	-	-	-	-	-	-	
Architectural Services	-	-	-	-	-	-	
Broadcasting or Journalistic Services	-	-	-	-	-	-	
Construction or Building Repair Services	-	820	-	-	-	-	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	-	6,530	-	-	-	-	
Engineering or Mechanical Services	-	-	-	-	-	-	
Food Preparation and Service	-	-	-	-	-	-	
Information Technology or Telecommunication Support Services	1,728	3,209	897	556	-	-	
Janitorial or Maintenance Services	-	-	-	-	-	3,000	
Landscape or Lawn Care Services	-	213	-	-	-	-	
Legal or Legal Support Services	14,817	2,387	12,744	6,963	-	48,343	
Medical, Dental or Medical/Dental Support Services	-	-	-	-	-	-	
Musical or Entertainment Services	-	-	-	-	-	-	
Psychological or Counseling Services	-	-	-	-	-	-	
Security or Investigative Services	-	690	-	-	-	-	
Sports Officiating or Athletic Support Services	-	-	-	-	-	-	
Translation or Interpretation Services	-	-	-	-	-	-	
Transportation Services	-	-	-	-	-	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	-	-	-	1,075	-	
<b>Total Spent</b>	\$ 16,545	\$ 13,850	\$ 23,390	\$ 7,519	\$ 3,294	\$ 56,543	
SOURCE: PEER compilation of reporting entity's information.							
Groups consist of state agencies, public school districts, community and junior colleges, and universities.							
Group rank indicates where an entity's reported spending falls within the group indicated.							
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.							

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Board of Registered Professional Geologists	Board of Veterinary Examiners	Board on County Jail Officers' Standards & Training	Board on Law Enforcement Officers' Standards & Training	Bolivar County Correctional Facility	Booneville School District
Group	State Agency	State Agency	State Agency	State Agency	State Agency	School District
<b>Group Rank</b>	136	106	137	132	79	138
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ 4,640	\$ 54	\$ 103	\$ -	\$ 9,200
Advertising or Graphic Design Services	-	-	-	-	-	1,517
Agricultural or Environmental Services	-	-	-	-	-	6,514
Architectural Services	-	-	-	-	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	-	1,127	2,284	-	-
Correctional Services	-	-	-	-	84,000	-
Education, Testing, or Training Services	2,950	1,900	143	608	-	1,650
Engineering or Mechanical Services	-	-	-	-	-	-
Food Preparation and Service	-	472	-	-	-	-
Information Technology or Telecommunication Support Services	-	354	1,130	1,030	2,950	-
Janitorial or Maintenance Services	-	-	-	-	-	74,676
Landscape or Lawn Care Services	-	-	-	-	-	-
Legal or Legal Support Services	-	19,621	-	299	49,500	771
Medical, Dental or Medical/Dental Support Services	-	-	-	-	6,607	19,516
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	-	-	-	-	-	49,186
Security or Investigative Services	-	-	-	-	-	-
Sports Officiating or Athletic Support Services	-	-	-	-	-	11,173
Translation or Interpretation Services	-	-	-	-	100	-
Transportation Services	-	-	161	11	-	11,162
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	5,681	-
<b>Total Spent</b>	<b>\$ 2,950</b>	<b>\$ 26,987</b>	<b>\$ 2,615</b>	<b>\$ 4,335</b>	<b>\$ 148,838</b>	<b>\$ 185,365</b>

Entity	Boswell Regional Center	Brookhaven School District	Bureau of Building, Grounds, and Real Property Management	Bureau of Narcotics	Calhoun County School District	Canton Public School District
Group	State Agency	School District	State Agency	State Agency	School District	School District
<b>Group Rank</b>	47	56	2	71	84	9
<b>Categories:</b>						
Accounting or Financial Services	\$ 7,530	\$ 11,788	\$ -	\$ -	\$ 9,767	\$ 42,984
Advertising or Graphic Design Services	8,002	-	12,451	2,554	2,289	25,125
Agricultural or Environmental Services	20,356	25,400	-	-	3,300	-
Architectural Services	-	-	11,895,908	-	18,339	268,400
Broadcasting or Journalistic Services	-	-	-	-	-	17,550
Construction or Building Repair Services	143,007	277,958	126,728,101	-	225,615	8,205,007
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	59,615	29,160	-	92,996	64,235	480,044
Engineering or Mechanical Services	48,000	171,466	1,413,353	-	866	-
Food Preparation and Service	11,800	-	-	-	-	-
Information Technology or Telecommunication Support Services	16,195	32,168	172,005	40,010	300	49,172
Janitorial or Maintenance Services	33,754	161,419	-	34,902	78,068	60,488
Landscape or Lawn Care Services	12,900	3,986	-	-	335	-
Legal or Legal Support Services	303	63,571	156,443	-	5,024	35,067
Medical, Dental or Medical/Dental Support Services	196,816	17,973	-	15,595	19,501	27,375
Musical or Entertainment Services	-	13,995	-	-	-	-
Psychological or Counseling Services	44,038	9,694	-	-	75,681	168
Security or Investigative Services	12,101	75,660	24,876	9,869	-	29,819
Sports Officiating or Athletic Support Services	-	27,459	-	-	28,436	9,847
Translation or Interpretation Services	4,180	-	-	-	-	-
Transportation Services	94,800	42,141	167,576	17,882	-	6,564
Veterinary or Animal Health Services	140	-	-	2,740	-	-
Video or Photographic Services	-	97,377	-	-	-	-
<b>Total Spent</b>	<b>\$ 713,535</b>	<b>\$ 1,061,214</b>	<b>\$ 140,570,713</b>	<b>\$ 216,548</b>	<b>\$ 531,756</b>	<b>\$ 9,257,610</b>

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	Carroll County School District	Carroll-Montgomery County Correctional Facility	Central Residential	MS	Chickasaw County School District	Choctaw County School District	Claiborne County School District
Group	School District	State Agency	State Agency	School District	School District	School District	School District
Group Rank	31	89	64	137	64	136	
<b>Categories:</b>							
Accounting or Financial Services	\$ 33,026	\$ -	\$ 135	\$ 7,373	\$ 9,000	\$ 74,489	
Advertising or Graphic Design Services	-	-	1,095	4,110	-	-	-
Agricultural or Environmental Services	500	-	-	-	-	-	-
Architectural Services	99,390	-	-	7,611	8,007	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-	-
Construction or Building Repair Services	2,010,448	-	79,206	89,507	834,149	-	-
Correctional Services	-	41,450	-	-	-	-	-
Education, Testing, or Training Services	102,503	10,700	1,200	-	8,250	114,221	-
Engineering or Mechanical Services	-	-	17,879	-	-	-	-
Food Preparation and Service	-	-	3,805	-	-	-	-
Information Technology or Telecommunication Support Services	7,709	-	75,919	48,005	16,360	-	-
Janitorial or Maintenance Services	126,492	5,600	2,336	-	-	-	-
Landscape or Lawn Care Services	7,225	-	5,211	5,205	-	-	-
Legal or Legal Support Services	18,801	34,950	-	6,306	-	5,988	-
Medical, Dental or Medical/Dental Support Services	-	-	105,340	600	-	948	-
Musical or Entertainment Services	-	-	-	-	-	-	-
Psychological or Counseling Services	3,236	-	1,000	7,507	-	-	-
Security or Investigative Services	1,806	-	13,221	-	-	1,965	-
Sports Officiating or Athletic Support Services	7,449	-	-	10,535	-	7,810	-
Translation or Interpretation Services	-	-	-	-	-	-	-
Transportation Services	-	-	474	-	-	128	-
Veterinary or Animal Health Services	-	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-	-
<b>Total Spent</b>	\$ 2,418,583	\$ 92,700	\$ 306,820	\$ 186,759	\$ 875,766	\$ 205,549	
Entity	Clarksdale Municipal School District	Clay County School District	Cleveland School District	Clinton Public School District	Coahoma AHS School District	Coahoma Community College	Community College
Group	School District	School District	School District	School District	School District	School District	School District
Group Rank	77	145	45	85	125	13	
<b>Categories:</b>							
Accounting or Financial Services	\$ 24,674	\$ 6,750	\$ 22,409	\$ 26,100	\$ 100	\$ 68,875	
Advertising or Graphic Design Services	-	-	16,634	-	265	-	-
Agricultural or Environmental Services	-	800	-	-	-	-	-
Architectural Services	10,227	-	7,511	109,689	6,526	14,244	-
Broadcasting or Journalistic Services	-	-	-	4,581	-	-	-
Construction or Building Repair Services	196,418	-	358,115	165,809	219,172	456,097	-
Correctional Services	-	-	-	-	-	-	-
Education, Testing, or Training Services	328,275	8,000	900,382	11,435	29,299	-	-
Engineering or Mechanical Services	-	-	-	26,144	-	3,685	-
Food Preparation and Service	-	-	-	-	-	480,225	-
Information Technology or Telecommunication Support Services	3,175	69,346	18,518	-	803	-	-
Janitorial or Maintenance Services	-	3,200	-	5,080	-	-	-
Landscape or Lawn Care Services	-	-	-	-	-	9,101	-
Legal or Legal Support Services	-	12,000	25,921	58,292	-	20,488	-
Medical, Dental or Medical/Dental Support Services	11,344	-	1,050	48,338	3,919	1,340	-
Musical or Entertainment Services	2,595	-	-	4,470	-	-	-
Psychological or Counseling Services	30,451	1,000	-	-	-	-	-
Security or Investigative Services	6,601	-	86,599	42,701	-	-	-
Sports Officiating or Athletic Support Services	11,157	-	28,407	19,382	-	-	-
Translation or Interpretation Services	8,880	-	-	-	-	-	-
Transportation Services	-	50,000	43,765	-	-	34,711	-
Veterinary or Animal Health Services	-	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-	-
<b>Total Spent</b>	\$ 633,797	\$ 151,096	\$ 1,509,311	\$ 522,021	\$ 260,083	\$ 1,088,766	
SOURCE: PEER compilation of reporting entity's information.							
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Group rank indicates where an entity's reported spending falls within the group indicated.							
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.							

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Coahoma County School District	Coffeeville School District	College of Veterinary Medicine	Columbia School District	Columbus Municipal School District	Commission on Judicial Performance
Group	School District	School District	University	School District	School District	State Agency
<b>Group Rank</b>	71	151	12	88	50	109
<b>Categories:</b>						
Accounting or Financial Services	\$ 53,660	\$ 12,708	\$ -	\$ 22,807	\$ 16,914	\$ 16,250
Advertising or Graphic Design Services	2,196	-	14,985	1,433	4,672	-
Agricultural or Environmental Services	-	-	8,210	-	-	-
Architectural Services	-	-	1,905	-	15,797	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	-	290,314	7,500	946,627	3,000
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	378,003	-	7,235	291,700	18,431	18
Engineering or Mechanical Services	-	-	-	-	-	-
Food Preparation and Service	-	-	-	4,551	-	-
Information Technology or Telecommunication Support Services	95,330	-	97,777	86,049	-	2,420
Janitorial or Maintenance Services	86,225	-	8,700	30,511	-	-
Landscape or Lawn Care Services	-	-	-	550	-	-
Legal or Legal Support Services	24,732	465	29,476	8,550	19,025	-
Medical, Dental or Medical/Dental Support Services	1,679	-	-	13,384	121,808	-
Musical or Entertainment Services	2,454	-	-	-	-	-
Psychological or Counseling Services	7,440	-	-	37,093	-	-
Security or Investigative Services	47,596	-	-	2,523	-	-
Sports Officiating or Athletic Support Services	10,153	-	-	3,020	14,148	-
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	848	-	62,957	1,138	-	-
Veterinary or Animal Health Services	-	-	114,114	-	-	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	<b>\$ 710,317</b>	<b>\$ 13,173</b>	<b>\$ 635,674</b>	<b>\$ 510,808</b>	<b>\$ 1,157,423</b>	<b>\$ 21,688</b>

Entity	Cooperative Extension Service	Copiah County School District	Copiah-Lincoln Community College	Corinth School District	Covington County Schools	Crime Lab
Group	University	School District	Community College	School District	School District	State Agency
<b>Group Rank</b>	11	74	10	116	99	59
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ 14,475	\$ 26,625	\$ 27,400	\$ 19,049	\$ -
Advertising or Graphic Design Services	21,954	1,029	108,910	-	1,495	96
Agricultural or Environmental Services	40,709	65,890	-	-	14,497	-
Architectural Services	-	5,791	29,545	6,966	2,459	-
Broadcasting or Journalistic Services	15,124	-	-	-	-	-
Construction or Building Repair Services	5,280	234,220	1,343,772	140,554	-	72,901
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	720,639	78,800	198,948	7,625	122,081	13,716
Engineering or Mechanical Services	-	-	-	-	-	-
Food Preparation and Service	2,227	-	55,808	-	-	-
Information Technology or Telecommunication Support Services	112,060	46,741	1,369	-	-	78,194
Janitorial or Maintenance Services	13,139	119,182	-	32,410	24,898	542
Landscape or Lawn Care Services	-	8,775	-	-	5,215	-
Legal or Legal Support Services	-	30,717	19,567	35,600	168,960	-
Medical, Dental or Medical/Dental Support Services	-	3,202	19,509	23,970	-	222,685
Musical or Entertainment Services	-	-	33,093	5,880	-	-
Psychological or Counseling Services	-	8,928	-	-	-	-
Security or Investigative Services	-	8,287	-	9,702	2,864	-
Sports Officiating or Athletic Support Services	-	23,530	23,380	18,260	38,974	-
Translation or Interpretation Services	-	2,705	-	-	-	-
Transportation Services	21,907	16,226	24,174	-	-	8,366
Veterinary or Animal Health Services	7,000	-	-	-	-	-
Video or Photographic Services	15,030	-	1,513	-	-	-
<b>Total Spent</b>	<b>\$ 975,069</b>	<b>\$ 668,497</b>	<b>\$ 1,886,213</b>	<b>\$ 308,366</b>	<b>\$ 400,492</b>	<b>\$ 396,500</b>

SOURCE: PEER compilation of reporting entity's information.  
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Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Delta Correctional Facility	Delta State University	Department of Agriculture & Commerce	Department of Archives & History	Department of Banking & Consumer Finance	Department of Corrections
Group	State Agency	University	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	27	6	49	43	93	3
<b>Categories:</b>						
Accounting or Financial Services	\$ 19,946	\$ 1,670,110	\$ 101,692	\$ 6,140	\$ -	\$ 15,015
Advertising or Graphic Design Services	681	138,556	34,232	19,566	82	35,509
Agricultural or Environmental Services	-	6,617	91,153	99,242	-	-
Architectural Services	-	15,078	-	-	-	-
Broadcasting or Journalistic Services	-	62,696	126	-	-	-
Construction or Building Repair Services	-	5,972,598	52,484	147,569	-	254,096
Correctional Services	-	-	-	-	-	89,040,555
Education, Testing, or Training Services	26,711	241,044	20,473	14,308	68,834	94,694
Engineering or Mechanical Services	-	-	592	237	-	-
Food Preparation and Service	1,186,173	2,041,072	-	-	-	2,536,321
Information Technology or Telecommunication Support Services	-	1,490,998	140,212	178,462	12,474	431,786
Janitorial or Maintenance Services	-	76,917	9,975	-	-	14,827
Landscape or Lawn Care Services	-	18,327	6,937	69,757	-	-
Legal or Legal Support Services	46,990	136,058	115,269	839	1,869	113,247
Medical, Dental or Medical/Dental Support Services	225,488	216,784	3,206	-	-	36,338,694
Musical or Entertainment Services	-	271,647	-	8,493	-	-
Psychological or Counseling Services	49,560	-	-	-	-	44,740
Security or Investigative Services	-	29,714	2,600	108,187	-	556,218
Sports Officiating or Athletic Support Services	-	34,811	-	-	-	-
Translation or Interpretation Services	-	-	-	-	-	2,239
Transportation Services	-	7,512	9,011	59,057	-	162,904
Veterinary or Animal Health Services	-	-	10,940	-	-	38,423
Video or Photographic Services	-	26,391	-	89,440	-	-
<b>Total Spent</b>	\$ 1,555,549	\$ 12,456,931	\$ 598,901	\$ 801,297	\$ 83,259	\$ 129,679,268

Entity	Department of Education	Department of Employment Security	Department of Environmental Quality	Department of Finance & Administration	Department of Health	Department of Human Services
Group	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	8	17	15	5	6	10
<b>Categories:</b>						
Accounting or Financial Services	\$ 241,127	\$ 303,787	\$ 48,200	\$ 389,881	\$ 374,469	\$ -
Advertising or Graphic Design Services	-	432,901	-	3,647	889,340	40,000
Agricultural or Environmental Services	-	11,522	-	-	-	-
Architectural Services	-	3,338	-	-	-	-
Broadcasting or Journalistic Services	-	778,080	25,956	-	155,367	170,068
Construction or Building Repair Services	-	780,845	-	152,972	16,712	-
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	13,407,483	183,174	35,532	91,812	1,798,565	863,980
Engineering or Mechanical Services	-	-	5,164,633	-	-	42,658
Food Preparation and Service	62,500	-	-	-	-	4,145
Information Technology or Telecommunication Support Services	849,736	1,729,306	627,611	2,366,867	5,862,214	9,532,259
Janitorial or Maintenance Services	13,551	345,895	177,886	299,996	1,992,388	184,182
Landscape or Lawn Care Services	960	80,493	7,260	34,987	30,492	-
Legal or Legal Support Services	4,951	500	53,549	134	484,260	174,425
Medical, Dental or Medical/Dental Support Services	-	700	31,381	34,556,822	6,885,937	596,382
Musical or Entertainment Services	-	-	60	-	-	-
Psychological or Counseling Services	8,800	24,120	1,781	-	477,939	459,523
Security or Investigative Services	17,255	308,775	143,147	124,891	208,372	244,527
Sports Officiating or Athletic Support Services	-	-	-	-	-	-
Translation or Interpretation Services	600	1,993	-	-	109	1,352
Transportation Services	320	-	-	270,616	4,204,213	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	258	-	-	-	9,715	-
<b>Total Spent</b>	\$ 14,607,541	\$ 4,985,427	\$ 6,316,996	\$ 38,292,625	\$ 23,390,092	\$ 12,313,501

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Department of Marine Resources	Department of Mental Health	Department of Public Safety	Department of Public Safety or Division of Public Safety Planning	Department of Rehabilitation Services	Department of Wildlife, Fisheries & Parks
Group	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	19	55	24	51	18	23
<b>Categories:</b>						
Accounting or Financial Services	\$ 15,370	\$ 1,064	\$ 2,932	\$ 4,708	\$ 8,866	\$ 109,155
Advertising or Graphic Design Services	27,870	190,402	3,079	-	79,246	101,479
Agricultural or Environmental Services	2,159,383	-	-	-	-	49,031
Architectural Services	134,464	-	-	-	-	2,630
Broadcasting or Journalistic Services	27,478	-	-	531,829	61,380	155,104
Construction or Building Repair Services	513,786	-	99,297	6,231	57,301	28,978
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	173,898	23,634	8,611	10,655	41,398	1,280
Engineering or Mechanical Services	-	-	-	-	-	-
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	347,985	140,567	117,484	39	741,613	1,414,577
Janitorial or Maintenance Services	7,840	-	11,167	-	394,723	-
Landscape or Lawn Care Services	105	-	-	-	6,330	86,179
Legal or Legal Support Services	380	107,041	-	25	108,178	151,436
Medical, Dental or Medical/Dental Support Services	2,201	18,122	1,777,540	-	1,701,530	22,165
Musical or Entertainment Services	-	-	-	-	-	6,564
Psychological or Counseling Services	-	-	150	-	775,539	-
Security or Investigative Services	9,567	-	-	-	71,283	26,413
Sports Officiating or Athletic Support Services	-	-	-	-	-	86,199
Translation or Interpretation Services	3,683	-	-	-	435,501	-
Transportation Services	9,997	-	2,527	1,224	4,739	477
Veterinary or Animal Health Services	-	-	-	-	-	115,352
Video or Photographic Services	669	-	-	-	180	97,246
<b>Total Spent</b>	\$ 3,434,677	\$ 480,830	\$ 2,022,787	\$ 554,711	\$ 4,487,807	\$ 2,454,266
Entity	Desoto County School District	Division of Highway Safety Patrol	Division of Medicaid	Drew School District	Durant Public School District	East Central Comm. College
Group	School District	State Agency	State Agency	School District	School District	Community College
<b>Group Rank</b>	1	31	4	141	108	12
<b>Categories:</b>						
Accounting or Financial Services	\$ 47,198	\$ -	\$ 326,197	\$ -	\$ 40,785	\$ 18,750
Advertising or Graphic Design Services	8,156	14,998	-	-	1,251	232,810
Agricultural or Environmental Services	3,600	-	-	-	1,200	-
Architectural Services	1,468,673	-	-	-	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	99,172,432	91,599	-	30,260	14,818	-
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	807,908	344,426	-	113,098	58,976	2,500
Engineering or Mechanical Services	91,314	-	-	-	8,273	-
Food Preparation and Service	-	-	-	-	3,474	688,082
Information Technology or Telecommunication Support Services	1,007,262	674,441	26,149,940	-	173,460	11,797
Janitorial or Maintenance Services	1,294,847	3,568	-	-	7,768	-
Landscape or Lawn Care Services	223,791	-	-	-	-	-
Legal or Legal Support Services	123,597	32,015	598,343	7,400	15,085	938
Medical, Dental or Medical/Dental Support Services	228,666	164,215	14,073,999	-	1,343	7,435
Musical or Entertainment Services	22,120	-	-	-	200	-
Psychological or Counseling Services	929,169	800	-	-	4,496	-
Security or Investigative Services	125,084	-	-	6,286	30,174	106,188
Sports Officiating or Athletic Support Services	27,600	-	-	7,310	9,529	16,090
Translation or Interpretation Services	104,336	498	-	-	-	-
Transportation Services	104,336	95,991	-	-	700	6,808
Veterinary or Animal Health Services	-	2,699	-	-	-	-
Video or Photographic Services	-	-	-	-	-	1,000
<b>Total Spent</b>	\$ 105,790,089	\$ 1,425,250	\$ 41,148,479	\$ 164,354	\$ 371,532	\$ 1,092,398
SOURCE: PEER compilation of reporting entity's information.						
Groups consist of state agencies, public school districts, community and junior colleges, and universities.						
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Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.						

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	East Jasper Consolidated School District	East Miss. Community College	East Mississippi Correctional Facility	East MS State Hospital	East Tallahatchie Consol School District	Egg Marketing Board	
Group	School District	Community College	State Agency	State Agency	School District	State Agency	
<b>Group Rank</b>	75	7	37	42	117	119	
<b>Categories:</b>							
Accounting or Financial Services	\$ 25,942	\$ 30,325	\$ -	\$ 9,875	\$ 13,649	\$ -	
Advertising or Graphic Design Services	-	44,272	94,639	8,014	-	12,027	
Agricultural or Environmental Services	45,909	-	-	22,440	-	-	
Architectural Services	16,891	-	-	20,966	-	-	
Broadcasting or Journalistic Services	-	43,231	-	-	-	-	
Construction or Building Repair Services	88,298	109,192	47,320	122,622	-	-	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	273,137	1,473,617	46,710	47,505	120,768	-	
Engineering or Mechanical Services	4,183	-	935	-	-	-	
Food Preparation and Service	2,996	492,456	-	-	6,351	-	
Information Technology or Telecommunication Support Services	63,992	18,900	-	2,792	17,800	-	
Janitorial or Maintenance Services	40,655	113,937	-	106,035	31,082	-	
Landscape or Lawn Care Services	23,897	-	-	88,100	-	-	
Legal or Legal Support Services	35,558	250	4,657	2,268	16,870	-	
Medical, Dental or Medical/Dental Support Services	1,935	20,231	793,481	358,669	10,061	-	
Musical or Entertainment Services	-	6,450	643	-	-	-	
Psychological or Counseling Services	-	-	-	-	8,514	-	
Security or Investigative Services	22,494	455,999	13,287	11,826	45,442	-	
Sports Officiating or Athletic Support Services	8,435	34,745	-	-	37,131	-	
Translation or Interpretation Services	-	-	-	-	-	-	
Transportation Services	6,189	45,005	-	8,740	405	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	17,699	-	-	-	-	
<b>Total Spent</b>	\$ 660,511	\$ 2,906,309	\$ 1,001,672	\$ 809,852	\$ 308,074	\$ 12,027	

Entity	Ellisville State School/Farm	Enterprise for Innovative Geospatial Solutions	Enterprise School District	Ethics Commission	Examiners for Social Workers, Marriage & Family Therapists	Fair Commission	
Group	State Agency	State Agency	School District	State Agency	State Agency	State Agency	
<b>Group Rank</b>	21	69	42	123	124	48	
<b>Categories:</b>							
Accounting or Financial Services	\$ 12,600	\$ -	\$ -	\$ -	\$ -	\$ 1,755	
Advertising or Graphic Design Services	-	64,783	-	-	-	63,776	
Agricultural or Environmental Services	54,112	-	-	-	9,000	-	
Architectural Services	44,720	190,000	17,328	-	-	-	
Broadcasting or Journalistic Services	-	-	-	-	-	-	
Construction or Building Repair Services	1,170,106	-	1,573,532	-	-	207,709	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	13,576	-	-	-	-	1,395	
Engineering or Mechanical Services	15,225	-	-	-	-	-	
Food Preparation and Service	4,036	-	-	1,124	-	-	
Information Technology or Telecommunication Support Services	128,901	6,000	-	2,970	-	25,409	
Janitorial or Maintenance Services	6,473	-	-	-	-	-	
Landscape or Lawn Care Services	60,153	-	-	-	-	18,000	
Legal or Legal Support Services	-	-	5,000	6,121	-	69,161	
Medical, Dental or Medical/Dental Support Services	914,000	-	-	-	-	3,180	
Musical or Entertainment Services	5,850	-	-	-	-	274,350	
Psychological or Counseling Services	3,750	-	-	-	-	-	
Security or Investigative Services	2,785	-	-	-	-	47,996	
Sports Officiating or Athletic Support Services	-	-	18,308	-	-	-	
Translation or Interpretation Services	-	-	-	-	-	-	
Transportation Services	148,965	-	-	-	-	-	
Veterinary or Animal Health Services	0.00	0.00	0.00	0.00	0.00	0.00	
Video or Photographic Services	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total Spent</b>	\$ 2,585,250	\$ 260,783	\$ 1,614,168	\$ 10,215	\$ 9,000	\$ 712,732	

SOURCE: PEER compilation of reporting entity's information.  
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<b>Appendix F: Expenditures for Independent Contractor by Entity for FY 2006</b>						
<b>Entity</b>	Forest & Wildlife Research Center	Forest Municipal School District	Foresters, Board of Registration for	Forestry Commission	Forrest County Ag High School	Forrest County School District
<b>Group</b>	University	School District	State Agency	State Agency	School District	School District
<b>Group Rank</b>	13	58	140	90	105	52
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ 14,000	\$ -	\$ 4,850	\$ 8,400	\$ 19,922
Advertising or Graphic Design Services	2,047	-	-	1,200	2,250	4,701
Agricultural or Environmental Services	66,406	-	-	47,437	-	-
Architectural Services	-	57,039	-	-	27,050	119,954
Broadcasting or Journalistic Services	450	-	-	-	-	-
Construction or Building Repair Services	81,906	905,931	-	6,707	286,000	551,446
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	56,613	-	-	600	1,570	279,531
Engineering or Mechanical Services	-	3,500	-	505	-	2,900
Food Preparation and Service	-	-	500	-	-	-
Information Technology or Telecommunication Support Services	34,563	-	307	15,534	12,800	240
Janitorial or Maintenance Services	11,058	-	-	9,362	16,800	-
Landscape or Lawn Care Services	-	-	-	-	-	25,854
Legal or Legal Support Services	41,693	13,834	-	2,000	20,720	25,093
Medical, Dental or Medical/Dental Support Services	-	-	-	-	-	8,452
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	-	-	-	-	-	40,863
Security or Investigative Services	-	-	-	-	2,020	5,007
Sports Officiating or Athletic Support Services	-	14,047	-	-	10,720	14,020
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	7,387	-	-	2,225	-	16,868
Veterinary or Animal Health Services	-	-	-	-	120	-
Video or Photographic Services	33,688	-	-	-	-	70
<b>Total Spent</b>	<b>\$ 335,811</b>	<b>\$ 1,008,351</b>	<b>\$ 807</b>	<b>\$ 90,420</b>	<b>\$ 388,450</b>	<b>\$ 1,114,920</b>

<b>Entity</b>	Franklin County School District	Gaming Commission	George County School District	George-Greene County Regional Correctional Facility	Grand Gulf Military Monument Commission	Greene County School District
<b>Group</b>	School District	State Agency	School District	State Agency	State Agency	School District
<b>Group Rank</b>	119	96	27	81	111	148
<b>Categories:</b>						
Accounting or Financial Services	\$ 10,145	\$ 3,362	\$ 15,498	\$ -	\$ -	\$ -
Advertising or Graphic Design Services	-	-	9,152	-	72	-
Agricultural or Environmental Services	11,592	-	-	-	-	-
Architectural Services	20,224	-	101,804	-	-	12,189
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	7,599	91	2,616,176	-	780	43,994
Correctional Services	-	-	-	96,000	-	-
Education, Testing, or Training Services	38,541	2,973	8,250	-	-	19,200
Engineering or Mechanical Services	-	17,392	42,368	-	-	6,672
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	82,387	20,630	54,337	-	-	-
Janitorial or Maintenance Services	-	3,303	-	8,146	-	-
Landscape or Lawn Care Services	-	-	-	-	19,050	-
Legal or Legal Support Services	2,532	2,234	17,083	24,000	-	12,000
Medical, Dental or Medical/Dental Support Services	32,140	21	-	6,290	-	-
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	66,861	-	12,405	-	-	-
Security or Investigative Services	-	13,789	126,688	-	-	3,105
Sports Officiating or Athletic Support Services	12,757	-	30,133	-	-	10,156
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	-	-	-	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	150	-	-	-	-
<b>Total Spent</b>	<b>\$ 284,777</b>	<b>\$ 63,944</b>	<b>\$ 3,033,894</b>	<b>\$ 134,436</b>	<b>\$ 19,902</b>	<b>\$ 107,316</b>

SOURCE: PEER compilation of reporting entity's information.  
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Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

<b>Appendix F: Expenditures for Independent Contractor by Entity for FY 2006</b>							
<b>Entity</b>	Greenville Public Schools	Greenwood Public School District	Grenada School District	Gulfport School District	Hancock County School District	Harrison County School District	
<b>Group</b>	School District	School District	School District	School District	School District	School District	School District
<b>Group Rank</b>	95	68	100		4	14	3
<b>Categories:</b>							
Accounting or Financial Services	\$ 16,355	\$ 3,396	\$ 21,574	\$ 20,439	\$ 48,900	\$ 70,677	
Advertising or Graphic Design Services	11,927	6,950	-	25,205	3,224	-	
Agricultural or Environmental Services	-	-	-	7,720	-	14,450	
Architectural Services	-	3,171	4,869	280,096	199,013	441,292	
Broadcasting or Journalistic Services	-	1,200	-	-	-	-	
Construction or Building Repair Services	-	188,794	-	11,502,926	4,315,624	14,125,134	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	168,537	283,775	77,530	273,508	279,198	610,639	
Engineering or Mechanical Services	-	-	-	41,424	7,485	-	
Food Preparation and Service	-	-	-	-	-	-	
Information Technology or Telecommunication Support Services	-	26,194	19,252	60,450	-	458,467	
Janitorial or Maintenance Services	-	193,213	10,247	42,174	1,009,042	87,432	
Landscape or Lawn Care Services	26,825	-	-	106,550	33,265	-	
Legal or Legal Support Services	99,857	40,437	9,039	49,684	27,164	97,558	
Medical, Dental or Medical/Dental Support Services	13,200	-	22,130	192,321	169,132	129,098	
Musical or Entertainment Services	-	-	6,207	-	6,000	-	
Psychological or Counseling Services	57,382	9,220	50,980	-	73,150	353,761	
Security or Investigative Services	-	1,080	161,606	243,534	6,563	133,434	
Sports Officiating or Athletic Support Services	29,318	-	13,831	17,161	14,125	87,823	
Translation or Interpretation Services	9,700	-	-	-	-	-	
Transportation Services	-	-	2,523	1,080,524	21,753	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	7,200	-	-	-	-	-	
<b>Total Spent</b>	\$ 440,301	\$ 757,430	\$ 399,788	\$ 13,943,716	\$ 6,213,638	\$ 16,609,764	
<b>Entity</b>	Hattiesburg Public School District	Hazlehurst City School District	Health Care Trust Fund Board	Hinds Community College	Hinds County AHS	Hinds County School District	
<b>Group</b>	School District	School District	State Agency	Community College	School District	School District	School District
<b>Group Rank</b>	34	143	102	3	127		11
<b>Categories:</b>							
Accounting or Financial Services	\$ 29,826	\$ 22,640	\$ 44,630	\$ 148,255	\$ 125	\$ 105,672	
Advertising or Graphic Design Services	730	3,255	-	101,822	-	-	
Agricultural or Environmental Services	114,125	-	-	23,857	800	-	
Architectural Services	13,038	-	-	404,596	-	60,010	
Broadcasting or Journalistic Services	2,010	-	-	242,605	-	-	
Construction or Building Repair Services	652,999	30,073	-	1,251,772	-	667,748	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	630,891	3,603	-	855,816	154,022	-	
Engineering or Mechanical Services	37,483	-	-	33,517	-	-	
Food Preparation and Service	12,430	-	-	1,357,108	66,253	432,863	
Information Technology or Telecommunication Support Services	5,956	22,250	-	697,029	7,501	98,613	
Janitorial or Maintenance Services	44,229	26,446	-	481,805	9,772	724,661	
Landscape or Lawn Care Services	238,687	-	-	-	-	327,635	
Legal or Legal Support Services	82,094	34,217	-	88,327	-	49,581	
Medical, Dental or Medical/Dental Support Services	39,731	-	-	1,609	875	-	
Musical or Entertainment Services	26,295	-	-	14,313	942	-	
Psychological or Counseling Services	32,395	7,630	-	5,420	-	380,449	
Security or Investigative Services	48,271	-	-	120,917	735	-	
Sports Officiating or Athletic Support Services	37,782	7,429	-	37,818	3,530	-	
Translation or Interpretation Services	-	-	-	570	-	-	
Transportation Services	16,606	-	-	750	-	5,383,045	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	12,084	-	-	9,500	3,208	-	
<b>Total Spent</b>	\$ 2,077,662	\$ 157,543	\$ 44,630	\$ 5,877,406	\$ 247,763	\$ 8,230,277	
SOURCE: PEER compilation of reporting entity's information.							
Groups consist of state agencies, public school districts, community and junior colleges, and universities.							
Group rank indicates where an entity's reported spending falls within the group indicated.							
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Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Hollandale School District	Holly Springs School District	Holmes Community College	Holmes County School District	Holmes-Humphreys County Regional Correctional Facility	Home Inspector Regulatory Board
Group	School District	School District	Community College	School District	State Agency	State Agency
<b>Group Rank</b>	130	129	11	63	91	133
<b>Categories:</b>						
Accounting or Financial Services	\$ 13,790	\$ 12,712	\$ 35,317	\$ 3,960	\$ -	\$ -
Advertising or Graphic Design Services	4,260	-	210,071	-	-	-
Agricultural or Environmental Services	1,499	2,000	-	-	-	-
Architectural Services	-	-	3,500	3,114	-	-
Broadcasting or Journalistic Services	-	357	-	2,822	-	-
Construction or Building Repair Services	-	-	165,960	55,100	-	-
Correctional Services	-	-	-	-	48,000	-
Education, Testing, or Training Services	114,377	74,089	420,496	479,045	1,125	3,500
Engineering or Mechanical Services	-	3,225	-	-	1,230	-
Food Preparation and Service	-	-	470,970	-	-	-
Information Technology or Telecommunication Support Services	13,591	5,795	-	47,644	7,480	-
Janitorial or Maintenance Services	2,546	-	60,950	124,961	-	-
Landscape or Lawn Care Services	3,310	-	15,990	16,790	-	-
Legal or Legal Support Services	-	53,885	4,042	51,654	3,000	495
Medical, Dental or Medical/Dental Support Services	41,872	15,817	-	9,346	25,132	-
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	2,890	49,428	-	68,911	-	-
Security or Investigative Services	-	13,190	128,420	1,960	-	-
Sports Officiating or Athletic Support Services	16,749	-	14,840	32,850	-	-
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	12,063	-	15,965	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	<b>\$ 226,947</b>	<b>\$ 230,498</b>	<b>\$ 1,546,521</b>	<b>\$ 898,157</b>	<b>\$ 85,967</b>	<b>\$ 3,995</b>
Entity	Houston School District	Hudspeth Regional Center	Humphreys County School District	Indianola School District	Information Technology Services	Institutions of Higher Learning
Group	School District	State Agency	School District	School District	State Agency	State Agency
<b>Group Rank</b>	104	41	43	15	9	28
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ 18,975	\$ -	\$ 303,103	\$ 8,160	\$ 76,841
Advertising or Graphic Design Services	7,298	5,808	-	1,116	9,850	102,331
Agricultural or Environmental Services	-	1,000	-	-	-	-
Architectural Services	96,976	-	85,599	8,827	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	86,804	177,367	913,664	152,847	48,481	62,632
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	9,200	16,461	510,640	385,957	321,567	762,517
Engineering or Mechanical Services	636	808	-	-	-	-
Food Preparation and Service	-	-	-	1,513,950	-	-
Information Technology or Telecommunication Support Services	71,974	-	3,450	66,299	13,921,326	319,225
Janitorial or Maintenance Services	55,148	32,113	8,821	1,572,950	-	156,287
Landscape or Lawn Care Services	10,914	20,986	-	-	-	-
Legal or Legal Support Services	11,377	-	5,198	30,699	-	1,808
Medical, Dental or Medical/Dental Support Services	-	376,710	-	1,341,735	-	-
Musical or Entertainment Services	1,500	-	-	-	-	-
Psychological or Counseling Services	20,792	160,487	40,125	261,026	1,088	-
Security or Investigative Services	-	-	-	-	-	-
Sports Officiating or Athletic Support Services	7,875	-	11,140	244,042	-	-
Translation or Interpretation Services	-	200	-	-	-	-
Transportation Services	12,739	-	-	217,955	-	31,737
Veterinary or Animal Health Services	-	742	-	-	-	-
Video or Photographic Services	-	-	7,024	-	-	6,660
<b>Total Spent</b>	<b>\$ 393,233</b>	<b>\$ 811,657</b>	<b>\$ 1,585,661</b>	<b>\$ 6,100,505</b>	<b>\$ 14,310,472</b>	<b>\$ 1,520,037</b>
SOURCE: PEER compilation of reporting entity's information.						
Groups consist of state agencies, public school districts, community and junior colleges, and universities.						
Group rank indicates where an entity's reported spending falls within the group indicated.						
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.						

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	Insurance Department	Issaquena County Regional Correctional Facility	Itawamba Community College	Itawamba County School District	Jackson County School District	Jackson Public School District	
Group	State Agency	State Agency	Community College	School District	School District	School District	
<b>Group Rank</b>	68	50	2	121	16	13	
<b>Categories:</b>							
Accounting or Financial Services	\$ 280,054	\$ -	\$ 41,040	\$ 8,125	\$ 21,251	\$ 95,593	
Advertising or Graphic Design Services	-	-	43,187	-	-	103,353	
Agricultural or Environmental Services	-	-	-	-	44,075	151,268	
Architectural Services	-	-	145,457	-	159,318	443,023	
Broadcasting or Journalistic Services	-	-	7,709	-	-	-	
Construction or Building Repair Services	-	15,821	12,336,609	2,250	4,901,660	2,784,570	
Correctional Services	-	47,250	-	-	-	-	
Education, Testing, or Training Services	-	15,750	2,941,958	115,504	342,018	84,245	
Engineering or Mechanical Services	-	-	111,832	15,090	47,792	-	
Food Preparation and Service	-	332,092	893,788	-	-	-	
Information Technology or Telecommunication Support Services	-	-	67,103	20,625	101,581	1,157,483	
Janitorial or Maintenance Services	-	55,020	-	9,470	207,735	238,543	
Landscape or Lawn Care Services	-	5,560	-	910	-	433,381	
Legal or Legal Support Services	-	64,875	2,592	-	11,746	510,305	
Medical, Dental or Medical/Dental Support Services	-	54,616	9,493	740	29,634	-	
Musical or Entertainment Services	-	-	4,500	-	-	-	
Psychological or Counseling Services	-	-	-	100,380	-	43,415	
Security or Investigative Services	1,575	-	-	6,708	20,711	61,114	
Sports Officiating or Athletic Support Services	-	-	32,759	-	57,098	89,387	
Translation or Interpretation Services	-	-	-	-	116,875	-	
Transportation Services	-	-	10,012	-	925	18,444	
Veterinary or Animal Health Services	-	-	-	-	573	-	
Video or Photographic Services	-	-	8,626	-	-	-	
<b>Total Spent</b>	\$ 281,629	\$ 590,985	\$ 16,656,665	\$ 279,802	\$ 6,062,991	\$ 6,214,124	
Entity	Jackson State University	Jefferson County School District	Jefferson County School District	Davis School District	Jefferson-Franklin County Regional Correctional Fac	Jones County Junior College	Jones County School District
Group	University	School District	School District	School District	State Agency	Community College	School District
<b>Group Rank</b>	7	98		19	98	5	57
<b>Categories:</b>							
Accounting or Financial Services	\$ 592,984	\$ 17,467	\$ 142,262	\$ -	\$ 59,928	\$ 25,299	
Advertising or Graphic Design Services	-	2,463	1,845	-	195,623	-	
Agricultural or Environmental Services	-	550	-	-	22,109	23,701	
Architectural Services	141,139	-	9,582	-	111,337	267,261	
Broadcasting or Journalistic Services	67,950	-	-	-	95,213	-	
Construction or Building Repair Services	2,436,144	7,975	264,815	-	1,622,125	-	
Correctional Services	-	-	-	-	58,800	-	
Education, Testing, or Training Services	1,063,764	138,118	155,490	-	67,604	398,277	
Engineering or Mechanical Services	264,354	-	60,000	-	151,790	74,145	
Food Preparation and Service	-	-	1,193,344	-	839,256	-	
Information Technology or Telecommunication Support Services	82,854	63,145	234,001	-	164,418	104,075	
Janitorial or Maintenance Services	-	-	1,520,027	-	157,504	-	
Landscape or Lawn Care Services	-	-	20,920	-	33,390	-	
Legal or Legal Support Services	-	10,400	3,884	-	3,027	41,948	
Medical, Dental or Medical/Dental Support Services	-	-	-	-	11,502	40,010	
Musical or Entertainment Services	-	-	-	-	42,440	-	
Psychological or Counseling Services	-	108,654	380,377	-	10,080	-	
Security or Investigative Services	315,968	-	84,690	-	999	1,703	
Sports Officiating or Athletic Support Services	-	29,641	139,129	-	32,476	44,280	
Translation or Interpretation Services	-	-	28,438	-	-	-	
Transportation Services	-	22,481	1,007,144	-	350,360	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	-	-	-	-	500	
<b>Total Spent</b>	\$ 4,965,157	\$ 400,894	\$ 5,245,948	\$ 58,800	\$ 3,971,680	\$ 1,020,697	
SOURCE: PEER compilation of reporting entity's information.							
Groups consist of state agencies, public school districts, community and junior colleges, and universities.							
Group rank indicates where an entity's reported spending falls within the group indicated.							
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.							

<b>Appendix F: Expenditures for Independent Contractor by Entity for FY 2006</b>						
<b>Entity</b>	Juvenile Facility Monitoring Unit (Office of Justice Programs)	Juvenile Rehabilitation Facility	Kemper County School District	Kemper-Neshoba County Regional Correctional Facility	Kosciusko School District	Lafayette County School District
<b>Group</b>	State Agency	State Agency	School District	State Agency	School District	School District
<b>Group Rank</b>	141	84	96	76	146	8
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ -	\$ 7,384	\$ 5,100	\$ 14,500	\$ 8,425
Advertising or Graphic Design Services	-	125	-	-	1,013	6,560
Agricultural or Environmental Services	-	-	-	-	22,102	-
Architectural Services	-	-	2,570	-	43,751	194,424
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	17,782	198,044	36,648	1,500	9,490,679
Correctional Services	-	-	-	-	-	24,449
Education, Testing, or Training Services	-	3,070	11,830	96,000	12,273	32,264
Engineering or Mechanical Services	-	-	7,950	-	-	15,348
Food Preparation and Service	-	8,698	-	5,264	-	-
Information Technology or Telecommunication Support Services	-	780	147,875	7,871	-	-
Janitorial or Maintenance Services	-	-	-	-	-	276,149
Landscape or Lawn Care Services	-	-	-	-	-	2,175
Legal or Legal Support Services	-	-	20,823	17,003	16,955	1,298
Medical, Dental or Medical/Dental Support Services	-	88,800	32,080	10,273	2,806	-
Musical or Entertainment Services	-	-	-	-	1,200	1,800
Psychological or Counseling Services	-	-	-	12,000	21,053	2,300
Security or Investigative Services	-	-	-	-	-	15,637
Sports Officiating or Athletic Support Services	-	-	-	-	9,436	18,823
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	-	-	-	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	1,975
<b>Total Spent</b>	\$ -	\$ 119,255	\$ 428,555	\$ 190,159	\$ 146,589	\$ 10,092,306
<b>Entity</b>	Lamar County School District	Land, Water & Timber Resources Board	Lauderdale County School District	Laurel School District	Law Enforcement Officers' Training Academy	Lawrence County School District
<b>Group</b>	School District	State Agency	School District	School District	State Agency	School District
<b>Group Rank</b>	7	103	32	25	86	91
<b>Categories:</b>						
Accounting or Financial Services	\$ 19,232	\$ -	\$ -	\$ 18,148	\$ -	\$ 56,531
Advertising or Graphic Design Services	6,369	-	16,418	9,033	70	2,247
Agricultural or Environmental Services	9,055	-	-	29,214	-	29,888
Architectural Services	1,510,308	-	49,711	185,478	-	13,196
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	9,699,484	-	1,399,485	2,555,632	27,935	126,580
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	28,404	-	171,961	248,587	32,300	129,224
Engineering or Mechanical Services	57,966	-	7,178	6,929	-	5,400
Food Preparation and Service	31,845	-	-	-	17,379	-
Information Technology or Telecommunication Support Services	293,995	-	304,871	21,558	3,355	31,575
Janitorial or Maintenance Services	162,115	-	-	51,106	27,036	-
Landscape or Lawn Care Services	33,441	-	-	39,865	-	1,878
Legal or Legal Support Services	43,621	43,003	54,807	39,889	-	31,651
Medical, Dental or Medical/Dental Support Services	106,720	-	-	13,075	132	27,157
Musical or Entertainment Services	10,299	-	-	-	-	-
Psychological or Counseling Services	40,244	-	-	-	-	-
Security or Investigative Services	12,293	-	124,699	9,282	-	688
Sports Officiating or Athletic Support Services	52,617	-	14,597	20,987	-	13,765
Translation or Interpretation Services	350	-	-	-	-	-
Transportation Services	19,711	-	-	-	470	8,344
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	4,568	-	-	-	-	-
<b>Total Spent</b>	\$ 12,142,638	\$ 43,003	\$ 2,143,727	\$ 3,248,781	\$ 108,677	\$ 478,123
SOURCE: PEER compilation of reporting entity's information.						
Groups consist of state agencies, public school districts, community and junior colleges, and universities.						
Group rank indicates where an entity's reported spending falls within the group indicated.						
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.						

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Leake County Regional Correctional Facility	Leake County School District	Lee County School District	Leflore County School District	Leland School District	Library Commission
Group	State Agency	School District	School District	School District	School District	State Agency
<b>Group Rank</b>	83	49	37	94	115	57
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ 80,480	\$ 19,950	\$ 10,875	\$ 10,344	\$ 135
Advertising or Graphic Design Services	-	6,681	3,000	-	-	56
Agricultural or Environmental Services	-	1,283	-	-	800	-
Architectural Services	-	6,100	61,725	2,455	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	254	615,708	992,500	60,695	48,351	25,437
Correctional Services	96,000	-	-	-	22,000	-
Education, Testing, or Training Services	-	111,156	-	291,649	162,199	4,657
Engineering or Mechanical Services	-	600	-	-	-	-
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	4,320	2,400	4,940	17,766	44,377	351,534
Janitorial or Maintenance Services	4,280	331,366	559,800	41,590	7,266	12,191
Landscape or Lawn Care Services	-	7,893	-	-	-	3,919
Legal or Legal Support Services	-	17,459	44,806	-	200	7,796
Medical, Dental or Medical/Dental Support Services	14,550	7,428	-	1,923	-	-
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	-	-	34,201	-	5,900	750
Security or Investigative Services	-	9,493	27,565	18,404	4,378	22,333
Sports Officiating or Athletic Support Services	-	22,666	33,789	17,472	13,176	-
Translation or Interpretation Services	-	500	-	-	-	-
Transportation Services	-	3,265	-	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	250	91,255	-	-	2,760
<b>Total Spent</b>	\$ 119,404	\$ 1,224,729	\$ 1,873,531	\$ 462,829	\$ 318,989	\$ 431,568

Entity	License Tag Commission	Lincoln County School District	Local Disaster Emergency Grant and Loan	Long Beach School District	Louisville Municipal School District	Lowndes County School District
Group	State Agency	School District	State Agency	School District	School District	School District
<b>Group Rank</b>	141	39	141	30	87	23
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ 16,267	\$ -	\$ 15,272	\$ 15,286	\$ 69,223
Advertising or Graphic Design Services	-	4,863	-	6,250	2,870	7,598
Agricultural or Environmental Services	-	32,589	-	132,604	78,328	-
Architectural Services	-	132,755	-	41,126	32,395	400,219
Broadcasting or Journalistic Services	-	-	-	72,604	-	-
Construction or Building Repair Services	-	1,063,100	-	1,987,557	220,400	2,378,709
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	-	85,722	-	23,144	25,743	67,381
Engineering or Mechanical Services	-	24,800	-	-	6,086	76,792
Food Preparation and Service	-	-	-	-	18,212	-
Information Technology or Telecommunication Support Services	-	39,129	-	90,366	13,269	21,887
Janitorial or Maintenance Services	-	153,932	-	-	275	397,538
Landscape or Lawn Care Services	-	1,078	-	7,768	-	-
Legal or Legal Support Services	-	25,374	-	18,730	47,043	92,134
Medical, Dental or Medical/Dental Support Services	-	19,608	-	164,019	16,336	51,671
Musical or Entertainment Services	-	-	-	1,500	1,000	-
Psychological or Counseling Services	-	38,699	-	8,728	3,471	20,638
Security or Investigative Services	-	6,457	-	-	7,978	182,581
Sports Officiating or Athletic Support Services	-	40,149	-	20,641	27,299	33,910
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	-	29,596	-	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	131	-
<b>Total Spent</b>	\$ -	\$ 1,714,117	\$ -	\$ 2,590,308	\$ 516,122	\$ 3,800,281

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Lumberton Public School District	Madison County School District	Marion County School District	Marion-Walhall County Regional Correctional Facility	Marshall County Correctional Facility	Marshall County School District
Group	School District	School District	School District	State Agency	State Agency	School District
<b>Group Rank</b>	47	10	72	75	39	79
<b>Categories:</b>						
Accounting or Financial Services	\$ 11,400	\$ 57,294	\$ 14,082	\$ -	\$ -	\$ 19,701
Advertising or Graphic Design Services	-	-	2,029	-	6,001	4,700
Agricultural or Environmental Services	-	21,500	39,515	-	38,950	-
Architectural Services	127,489	1,717,757	66,061	-	-	36,035
Broadcasting or Journalistic Services	-	-	-	-	3,450	-
Construction or Building Repair Services	1,208,859	1,346,508	519,899	-	-	374,916
Correctional Services	-	-	-	113,900	-	-
Education, Testing, or Training Services	-	382,899	787	-	9,326	-
Engineering or Mechanical Services	-	9,670	5,452	-	38,004	1,386
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	-	-	15,805	-	-	-
Janitorial or Maintenance Services	-	212,050	808	-	34,122	-
Landscape or Lawn Care Services	-	-	-	-	-	43,060
Legal or Legal Support Services	21,568	393,392	12,291	12,000	32,028	-
Medical, Dental or Medical/Dental Support Services	21,000	194,252	3,124	40,608	693,418	1,566
Musical or Entertainment Services	-	-	-	-	-	3,600
Psychological or Counseling Services	18,600	12,980	-	-	9,654	78,186
Security or Investigative Services	3,439	11,176	4,600	-	5,665	-
Sports Officiating or Athletic Support Services	11,808	87,064	16,395	-	-	-
Translation or Interpretation Services	-	3,269	-	-	6	27,195
Transportation Services	-	4,292,860	-	30,000	-	-
Veterinary or Animal Health Services	-	-	-	-	436	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	\$ 1,424,163	\$ 8,742,671	\$ 700,849	\$ 196,508	\$ 871,060	\$ 590,345
Entity	McComb School District	Meridian Community College	Meridian Public Schools	Mississippi Arts Commission	Mississippi Athletic Commission	Mississippi Auctioneers Commission
Group	School District	Community College	School District	State Agency	State Agency	State Agency
<b>Group Rank</b>	51	9	35	141	138	126
<b>Categories:</b>						
Accounting or Financial Services	\$ 11,500	\$ 23,550	\$ 6,665	\$ -	\$ -	\$ -
Advertising or Graphic Design Services	32,227	203,115	-	-	-	-
Agricultural or Environmental Services	4,150	3,175	2,957	-	-	-
Architectural Services	11,907	1,343	-	-	-	-
Broadcasting or Journalistic Services	-	-	2,000	-	-	-
Construction or Building Repair Services	650,398	746,340	1,116,418	-	-	-
Correctional Services	13,235	-	-	-	-	-
Education, Testing, or Training Services	222,803	98,576	791,917	-	-	-
Engineering or Mechanical Services	-	-	40,767	-	-	-
Food Preparation and Service	10,234	446,352	-	-	-	-
Information Technology or Telecommunication Support Services	6,136	644	-	-	1,697	4,845
Janitorial or Maintenance Services	33,387	206,864	-	-	-	-
Landscape or Lawn Care Services	-	-	-	-	-	-
Legal or Legal Support Services	29,285	2,620	47,443	-	-	2,612
Medical, Dental or Medical/Dental Support Services	-	982	10,391	-	-	-
Musical or Entertainment Services	6,437	46,806	-	-	-	-
Psychological or Counseling Services	41,895	19,370	100	-	-	-
Security or Investigative Services	11,994	-	28,432	-	-	-
Sports Officiating or Athletic Support Services	18,335	24,978	-	-	800	-
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	29,748	68,554	-	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	\$ 1,133,669	\$ 1,893,269	\$ 2,047,089	\$ -	\$ 2,497	\$ 7,457
SOURCE: PEER compilation of reporting entity's information.						
Groups consist of state agencies, public school districts, community and junior colleges, and universities.						
Group rank indicates where an entity's reported spending falls within the group indicated.						
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.						

<b>Appendix F: Expenditures for Independent Contractor by Entity for FY 2006</b>						
<b>Entity</b>	Mississippi Coast Coliseum Commission	Mississippi Department of Transportation	Mississippi Development Authority	Mississippi Emergency Management Agency	Mississippi Military Department	Mississippi Oil & Gas Board
<b>Group</b>	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	16	1	12	14	7	73
<b>Categories:</b>						
Accounting or Financial Services	\$ 14,200	\$ 930,396	\$ 72,050	\$ 6,416,871	\$ 9,665	\$ 10,325
Advertising or Graphic Design Services	-	878,970	4,856,890	-	40,002	3,016
Agricultural or Environmental Services	-	1,968,891	-	-	-	103,668
Architectural Services	101,783	113,270	332,167	-	2,770,747	-
Broadcasting or Journalistic Services	-	-	294,999	-	-	-
Construction or Building Repair Services	4,821,612	556,740,504	112,626	-	7,133,894	275
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	-	1,108,465	11,124	79,353	-	575
Engineering or Mechanical Services	54,161	29,196,423	182,097	2,100	1,669,375	-
Food Preparation and Service	-	-	-	128,275	-	-
Information Technology or Telecommunication Support Services	37,301	1,651,591	727,403	111,989	1,915,366	45,615
Janitorial or Maintenance Services	-	2,671,859	2,516	17,400	2,244,526	-
Landscape or Lawn Care Services	14,000	176,709,046	-	-	1,217,888	-
Legal or Legal Support Services	5,692	2,895,521	180,642	-	8,164	34,038
Medical, Dental or Medical/Dental Support Services	-	-	-	167	80,187	-
Musical or Entertainment Services	-	-	10,700	-	-	-
Psychological or Counseling Services	-	326,750	-	-	-	-
Security or Investigative Services	-	2,293,637	454,464	-	-	-
Sports Officiating or Athletic Support Services	-	-	-	-	-	-
Translation or Interpretation Services	-	-	7,450	-	-	-
Transportation Services	-	-	4,027	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	29,861	49,808	-	-	590
<b>Total Spent</b>	\$ 5,048,749	\$ 777,515,185	\$ 7,298,963	\$ 6,756,155	\$ 17,089,814	\$ 198,102
<b>Entity</b>	Mississippi State Hospital	Mississippi State Port Authority at Gulfport	Mississippi State University	Mississippi Tort Claims Board	Mississippi for University Women	Mississippi Valley State University
<b>Group</b>	State Agency	State Agency	University	State Agency	University	University
<b>Group Rank</b>	13	11	3	35	5	9
<b>Categories:</b>						
Accounting or Financial Services	\$ 26,255	\$ 51,080	\$ 85,012	\$ -	\$ 17,550	\$ 102,480
Advertising or Graphic Design Services	-	29,521	564,382	-	410,925	312,773
Agricultural or Environmental Services	-	-	44,399	-	7,258	-
Architectural Services	-	-	1,310,770	-	294,744	469,863
Broadcasting or Journalistic Services	-	-	137,010	-	-	-
Construction or Building Repair Services	-	7,034,929	20,061,237	-	9,699,634	707,203
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	75,228	4,315	258,069	-	585,709	24,773
Engineering or Mechanical Services	14,432	1,466,655	499,152	-	283,183	18,203
Food Preparation and Service	4,149,083	-	21,307	-	833,802	1,491,449
Information Technology or Telecommunication Support Services	8,632	24,628	2,967,247	-	106,855	200,844
Janitorial or Maintenance Services	-	12,846	234,592	-	2,429,989	-
Landscape or Lawn Care Services	-	-	291,771	-	54,025	21,000
Legal or Legal Support Services	2,722	107,225	374,573	1,162,408	11,467	3,982
Medical, Dental or Medical/Dental Support Services	2,886,445	-	509,039	-	10,189	15,456
Musical or Entertainment Services	2,450	-	256,767	-	60,735	46,975
Psychological or Counseling Services	85,887	-	-	-	619	-
Security or Investigative Services	38,784	412,941	112,038	-	6,617	17,172
Sports Officiating or Athletic Support Services	-	-	433,654	-	4,020	25,828
Translation or Interpretation Services	8,610	-	6,250	-	170	-
Transportation Services	-	-	508,519	-	7,620	80,062
Veterinary or Animal Health Services	-	-	2,785	-	-	-
Video or Photographic Services	-	-	198,597	-	13,621	2,826
<b>Total Spent</b>	\$ 7,298,528	\$ 9,144,140	\$ 28,877,170	\$ 1,162,408	\$ 14,838,731	\$ 3,540,889
SOURCE: PEER compilation of reporting entity's information.						
Groups consist of state agencies, public school districts, community and junior colleges, and universities.						
Group rank indicates where an entity's reported spending falls within the group indicated.						
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.						

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	Monroe County School District	Montgomery County School District	Moss Separate District	Point School District	Motor Vehicle Commission	Mound Bayou Public School	MS Commission for Volunteer Service
Group	School District	School District	School District	School District	State Agency	School District	State Agency
<b>Group Rank</b>	70	150		17	130	142	80
<b>Categories:</b>							
Accounting or Financial Services	\$ 22,356	\$ 24,925	\$ -	\$ -	\$ 1,054	\$ 8,500	\$ 32,505
Advertising or Graphic Design Services	-	-	-	-	-	5,861	13,055
Agricultural or Environmental Services	-	-	-	-	-	-	-
Architectural Services	47,138	-	91,028	-	-	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-	-
Construction or Building Repair Services	523,314	7,674	4,182,033	-	-	16,231	-
Correctional Services	-	-	-	-	-	-	-
Education, Testing, or Training Services	32,547	42,203	440,637	293	-	46,396	64,153
Engineering or Mechanical Services	665	-	7,253	-	-	-	1,955
Food Preparation and Service	-	-	-	-	-	-	14,345
Information Technology or Telecommunication Support Services	3,750	9,724	13,430	1,906	-	6,296	3,180
Janitorial or Maintenance Services	14,165	-	624,696	-	-	-	-
Landscape or Lawn Care Services	6,810	-	67,100	-	-	6,054	-
Legal or Legal Support Services	23,860	-	37,800	1,347	-	23,037	-
Medical, Dental or Medical/Dental Support Services	14,525	-	26,299	-	-	-	-
Musical or Entertainment Services	-	-	-	-	-	-	-
Psychological or Counseling Services	6,800	1,050	700	-	-	7,450	-
Security or Investigative Services	-	462	117,833	-	-	1,503	-
Sports Officiating or Athletic Support Services	32,086	4,210	21,684	-	-	16,128	-
Translation or Interpretation Services	-	-	-	-	-	-	-
Transportation Services	-	-	3,765	69	-	22,493	-
Veterinary or Animal Health Services	-	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-	7,950
<b>Total Spent</b>	\$ 728,015	\$ 90,248	\$ 5,634,258	\$ 4,669	\$ 159,949	\$ 137,143	

Entity	MS Delta Community College	MS Gulf Coast Community College	MS Institute for Forest Inventory	MS Leadership Council on Aging	MS School for the Arts	MS School for Math & Science
Group	Community College	Community College	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	14	1	95	131	77	54
<b>Categories:</b>						
Accounting or Financial Services	\$ 54,403	\$ 90,570	\$ -	\$ 28	\$ -	\$ -
Advertising or Graphic Design Services	30,747	172,795	-	-	-	5,912
Agricultural or Environmental Services	-	44,957	64,430	-	-	3,050
Architectural Services	-	1,287,309	-	-	4,696	-
Broadcasting or Journalistic Services	-	332,787	-	-	-	-
Construction or Building Repair Services	-	21,671,895	-	469	-	-
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	135,797	149,046	-	3,860	82,299	405
Engineering or Mechanical Services	22,204	321,207	-	-	-	-
Food Preparation and Service	598,375	615,790	-	-	9,979	413,336
Information Technology or Telecommunication Support Services	6,420	1,182,227	-	-	750	20,180
Janitorial or Maintenance Services	6,365	45,749	-	-	23,518	18,630
Landscape or Lawn Care Services	43,176	329,614	-	-	-	-
Legal or Legal Support Services	13,654	28,301	-	66	-	-
Medical, Dental or Medical/Dental Support Services	15,330	314,176	-	-	-	-
Musical or Entertainment Services	12,325	70,552	-	-	300	-
Psychological or Counseling Services	-	16,270	-	-	-	619
Security or Investigative Services	6,325	4,875	-	-	52,837	4,703
Sports Officiating or Athletic Support Services	23,060	32,745	-	-	-	3,098
Translation or Interpretation Services	-	29,254	-	-	-	170
Transportation Services	23,674	34,279	-	-	-	11,648
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	3,975	310	-	-	-	1,423
<b>Total Spent</b>	\$ 995,830	\$ 26,774,708	\$ 64,430	\$ 4,423	\$ 174,379	\$ 483,174

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	MS Technology Alliance	Natchez-Adams School District	Neshoba County School District	Nettleton School District	New Albany Public Schools	Newton County School District
Group	State Agency	School District	School District	School District	School District	School District
Group Rank	72	28	89	80	90	65
<b>Categories:</b>						
Accounting or Financial Services	\$ 21,500	\$ 15,000	\$ 62,460	\$ 11,370	\$ 33,905	\$ 16,968
Advertising or Graphic Design Services	57,780	8,843	3,847	780	514	2,238
Agricultural or Environmental Services	-	6,521	-	-	1,000	6,457
Architectural Services	-	-	-	-	65,342	-
Broadcasting or Journalistic Services	25,000	1,511	-	-	-	-
Construction or Building Repair Services	-	108,437	27,747	210,889	68,673	632,732
Correctional Services	-	-	-	-	39,713	-
Education, Testing, or Training Services	-	735,815	212,078	244,202	28,285	3,254
Engineering or Mechanical Services	-	-	-	-	-	9,415
Food Preparation and Service	-	4,362	-	-	-	-
Information Technology or Telecommunication Support Services	37,428	188,677	6,814	-	6,744	34,836
Janitorial or Maintenance Services	14,106	13,604	54,468	93,119	9,898	130,343
Landscape or Lawn Care Services	-	4,380	-	-	3,562	3,240
Legal or Legal Support Services	2,186	10,991	847	2,315	14,895	4,635
Medical, Dental or Medical/Dental Support Services	58,050	43,110	113,698	1,362	-	2,457
Musical or Entertainment Services	-	700	-	-	-	-
Psychological or Counseling Services	-	56,335	9,116	-	136,997	350
Security or Investigative Services	-	57,170	6,680	-	2,889	707
Sports Officiating or Athletic Support Services	-	18,681	12,930	-	15,985	18,377
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	-	1,653,574	-	-	68,715	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	1,308	-	-	-	-
<b>Total Spent</b>	\$ 216,050	\$ 2,929,019	\$ 510,685	\$ 564,036	\$ 497,115	\$ 866,010
Entity	Newton Municipal School District	North Bolivar School District	North MS Regional State Agency	North MS State Hospital	North Panola School District	North Pike School District
Group	School District	School District	State Agency	State Agency	School District	School District
Group Rank	110	66	30	61	118	113
<b>Categories:</b>						
Accounting or Financial Services	\$ 13,180	\$ 5,160	\$ 10,055	\$ 8,350	\$ 55,244	\$ 8,000
Advertising or Graphic Design Services	1,816	-	13,915	-	1,060	2,812
Agricultural or Environmental Services	-	-	-	-	-	17,823
Architectural Services	11,610	1,165	34,769	-	-	2,524
Broadcasting or Journalistic Services	-	-	-	571	-	-
Construction or Building Repair Services	137,152	149,605	870,778	-	36,043	177,241
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	4,524	582,055	38,105	340	66,840	8,190
Engineering or Mechanical Services	-	-	-	-	-	-
Food Preparation and Service	-	-	1,063	-	-	-
Information Technology or Telecommunication Support Services	8,780	20,000	1,201	-	-	4,428
Janitorial or Maintenance Services	30,505	-	53,116	-	-	2,132
Landscape or Lawn Care Services	11,950	-	7,324	-	1,565	-
Legal or Legal Support Services	1,307	30,498	-	-	52,019	13,313
Medical, Dental or Medical/Dental Support Services	1,247	2,277	301,925	328,995	-	21,143
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	84,484	30,373	76,334	-	66,523	12,768
Security or Investigative Services	5,024	-	-	-	-	14,073
Sports Officiating or Athletic Support Services	10,872	16,165	-	-	8,378	13,626
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	27,500	12,072	32,417	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	31,158
<b>Total Spent</b>	\$ 349,952	\$ 849,369	\$ 1,441,002	\$ 338,256	\$ 287,673	\$ 329,230
SOURCE: PEER compilation of reporting entity's information.						
Groups consist of state agencies, public school districts, community and junior colleges, and universities.						
Group rank indicates where an entity's reported spending falls within the group indicated.						
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.						

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	North Tippah School District	Northeast MS Community College	Northwest MS Community College	Noxubee County School District	Ocean Springs School District	Office of the Attorney General	
Group	School District	Community College	Community College	School District	School District	State Agency	
Group Rank	147	6	8	107	24	44	
<b>Categories:</b>							
Accounting or Financial Services	\$ 31,242	\$ 39,422	\$ 26,614	\$ -	\$ 30,017	\$ -	
Advertising or Graphic Design Services	-	28,982	54,591	3,700	3,767	-	
Agricultural or Environmental Services	-	-	-	69,500	-	-	
Architectural Services	-	116,811	32,283	26,000	173,489	-	
Broadcasting or Journalistic Services	-	-	-	-	-	-	
Construction or Building Repair Services	-	2,460,613	1,062,140	91,000	2,005,098	4,236	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	49,695	14,167	888,900	55,000	208,567	56,212	
Engineering or Mechanical Services	-	-	65,270	-	-	-	
Food Preparation and Service	-	845,451	3,556	-	-	-	
Information Technology or Telecommunication Support Services	-	291,865	415,835	38,000	59,569	615,866	
Janitorial or Maintenance Services	-	73,644	55,815	-	698,875	-	
Landscape or Lawn Care Services	13,786	1,100	57,220	-	89,729	-	
Legal or Legal Support Services	-	4,965	3,757	65,000	20,125	94,430	
Medical, Dental or Medical/Dental Support Services	21,352	-	39,382	-	35,252	-	
Musical or Entertainment Services	-	7,234	29,516	-	-	-	
Psychological or Counseling Services	-	-	-	14,000	60,261	800	
Security or Investigative Services	-	2,251	855	-	-	14,152	
Sports Officiating or Athletic Support Services	13,963	20,600	28,504	14,500	18,924	-	
Translation or Interpretation Services	-	-	15,038	-	-	-	
Transportation Services	-	-	60,413	-	884	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	2,500	6,233	-	-	3,000	
<b>Total Spent</b>	\$ 130,038	\$ 3,909,605	\$ 2,845,922	\$ 376,700	\$ 3,404,556	\$ 788,696	

Entity	Office of the State Auditor	Office of Homeland Security	Okolona School District	Separate School District	Oktibbeha County School District	Oxford School District	Parole Board
Group	State Agency	State Agency	School District	School District	School District	School District	State Agency
Group Rank	67	110	109	81	26	141	
<b>Categories:</b>							
Accounting or Financial Services	\$ 26,224	\$ 10,890	\$ 17,800	\$ 17,517	\$ 18,020	\$ -	
Advertising or Graphic Design Services	58	190	4,054	-	3,357	-	
Agricultural or Environmental Services	-	-	200	65,219	-	-	
Architectural Services	-	-	30,614	10,397	674,590	-	
Broadcasting or Journalistic Services	1,393	-	-	-	-	-	
Construction or Building Repair Services	-	-	93,492	-	2,297,044	-	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	8,422	250	155,535	125,059	13,890	-	
Engineering or Mechanical Services	-	-	-	-	900	-	
Food Preparation and Service	-	-	-	-	-	-	
Information Technology or Telecommunication Support Services	243,917	7,346	25,770	99,125	-	-	
Janitorial or Maintenance Services	231	-	-	222,532	25,426	-	
Landscape or Lawn Care Services	-	-	-	-	620	-	
Legal or Legal Support Services	1,649	-	1,974	14,882	32,085	-	
Medical, Dental or Medical/Dental Support Services	927	-	-	-	12,201	-	
Musical or Entertainment Services	-	-	-	-	-	-	
Psychological or Counseling Services	2,016	-	20,132	-	30,000	-	
Security or Investigative Services	-	-	-	-	21,981	-	
Sports Officiating or Athletic Support Services	-	-	9,095	-	16,094	-	
Translation or Interpretation Services	-	-	-	-	-	-	
Transportation Services	-	1,226	-	5,081	-	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	-	-	-	1,020	-	
<b>Total Spent</b>	\$ 284,837	\$ 19,902	\$ 358,666	\$ 559,812	\$ 3,147,228	\$ -	

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	Pascagoula School District	Pass Christian Public School District	Pat Harrison Waterway District	Pearl Public School District	Pearl River Basin Development District	Pearl River Community College	
Group	School District	School District	State Agency	School District	State Agency	Community College	
<b>Group Rank</b>	21	12	62	29	74	15	
<b>Categories:</b>							
Accounting or Financial Services	\$ 3,250	\$ 518	\$ 22,950	\$ 14,910	\$ 13,895	\$ 30,255	
Advertising or Graphic Design Services	-	4,935	2,787	-	4,034	59,405	
Agricultural or Environmental Services	-	7,285	2,062	-	-	-	
Architectural Services	47,501	518,620	-	72,832	-	3,350	
Broadcasting or Journalistic Services	-	-	-	-	3,300	-	
Construction or Building Repair Services	3,937,749	3,703,683	190,258	2,437,743	65,000	23,495	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	232,790	224,134	-	15,086	3,880	-	
Engineering or Mechanical Services	1,823	20,485	85,284	45,412	76,000	109,840	
Food Preparation and Service	-	1,800	-	-	-	-	
Information Technology or Telecommunication Support Services	128,522	53,598	1,928	65,514	6,024	16,155	
Janitorial or Maintenance Services	-	2,112,762	1,506	-	2,805	-	
Landscape or Lawn Care Services	36,720	1,935	-	33,561	2,975	35,000	
Legal or Legal Support Services	32,242	86,064	15,697	77,606	15,795	5,500	
Medical, Dental or Medical/Dental Support Services	56,903	27,048	-	-	-	4,658	
Musical or Entertainment Services	3,900	-	-	-	-	-	
Psychological or Counseling Services	22,481	2,800	-	-	-	-	
Security or Investigative Services	23,948	41,876	-	33,213	4,386	56,904	
Sports Officiating or Athletic Support Services	27,282	4,058	-	25,155	-	-	
Translation or Interpretation Services	-	-	-	-	-	-	
Transportation Services	-	3,386	-	-	-	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	-	-	-	-	-	
<b>Total Spent</b>	\$ 4,555,110	\$ 6,814,985	\$ 322,472	\$ 2,821,032	\$ 198,094	\$ 344,562	

Entity	Pearl River County School District	Pearl River Valley Water Supply District	Perry County School District	Petal School District	Philadelphia Public School District	Picayune School District	
Group	School District	State Agency	School District	School District	School District	School District	
<b>Group Rank</b>	41	26	44	102	33	78	
<b>Categories:</b>							
Accounting or Financial Services	\$ 8,135	\$ 33,968	\$ 18,450	\$ -	\$ 19,687	\$ 26,699	
Advertising or Graphic Design Services	2,969	84,589	-	10,000	-	10,821	
Agricultural or Environmental Services	-	1,130,976	-	1,485	797	20,284	
Architectural Services	12,029	-	52,348	89,090	11,235	23,951	
Broadcasting or Journalistic Services	-	32,967	-	-	-	-	
Construction or Building Repair Services	631,599	-	929,783	12,306	1,775,516	33,450	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	23,045	-	21,800	36,113	65,607	110,532	
Engineering or Mechanical Services	78,480	43,042	-	-	8,770	-	
Food Preparation and Service	-	-	-	-	-	17,219	
Information Technology or Telecommunication Support Services	6,273	9,500	14,430	138,125	22,630	15,465	
Janitorial or Maintenance Services	661,919	-	326,460	-	130,925	8,079	
Landscape or Lawn Care Services	-	-	27,240	-	1,500	-	
Legal or Legal Support Services	6,273	279,617	35,405	33,657	1,038	36,453	
Medical, Dental or Medical/Dental Support Services	50,165	-	-	350	56,283	59,215	
Musical or Entertainment Services	-	-	-	4,135	-	8,556	
Psychological or Counseling Services	113,544	-	90,809	45,396	8,587	74,855	
Security or Investigative Services	14,319	-	3,259	3,165	-	157,226	
Sports Officiating or Athletic Support Services	13,224	-	23,289	23,129	12,331	16,382	
Translation or Interpretation Services	-	-	-	-	-	-	
Transportation Services	-	-	-	-	10,352	10,632	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	-	-	-	-	-	
<b>Total Spent</b>	\$ 1,621,973	\$ 1,614,659	\$ 1,543,273	\$ 396,951	\$ 2,125,257	\$ 629,818	

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	Pontotoc City Schools	Pontotoc County School District	Poplarville Separate School District	Prentiss County School District	Public Employees' Retirement System	Public Service Commission	
Group	School District	School District	School District	School District	State Agency	State Agency	
<b>Group Rank</b>	103	128	54	140	25	117	
<b>Categories:</b>							
Accounting or Financial Services	\$ 44,548	\$ 9,751	\$ 10,536	\$ -	\$ 672,384	\$ 2,310	
Advertising or Graphic Design Services	5,855	2,871	5,003	1,726	34,008	10,120	
Agricultural or Environmental Services	-	-	18,346	-	-	-	
Architectural Services	66,500	13,902	31,392	-	-	-	
Broadcasting or Journalistic Services	-	-	-	-	-	-	
Construction or Building Repair Services	25,361	74,450	323,782	81,848	3,293	-	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	141,424	15,898	388,939	11,237	63,531	-	
Engineering or Mechanical Services	5,200	-	-	-	-	-	
Food Preparation and Service	270	-	9,977	-	-	-	
Information Technology or Telecommunication Support Services	33,737	-	85,437	-	257,651	-	
Janitorial or Maintenance Services	2,550	-	68,258	43,226	114,863	-	
Landscape or Lawn Care Services	650	-	49,858	1,440	-	-	
Legal or Legal Support Services	1,523	77,446	3,188	16,134	177,847	-	
Medical, Dental or Medical/Dental Support Services	9,023	-	4,685	-	272,591	-	
Musical or Entertainment Services	-	-	-	-	-	-	
Psychological or Counseling Services	13,451	14,023	31,333	-	1,830	-	
Security or Investigative Services	26,986	-	28,434	3,965	62,843	-	
Sports Officiating or Athletic Support Services	14,170	27,840	17,234	10,549	-	-	
Translation or Interpretation Services	-	-	-	-	-	-	
Transportation Services	2,507	-	3,335	2,852	-	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	-	-	-	188	-	
<b>Total Spent</b>	\$ 393,755	\$ 236,180	\$ 1,079,737	\$ 172,977	\$ 1,661,029	\$ 12,430	

Entity	Public Utilities Staff	Quitman County School District	Quitman School District	Rankin County School District	Real Appraiser & Real Estate Commission		
Group	State Agency	School District	School District	School District	State Agency	State Agency	
<b>Group Rank</b>	127	114	62	6	121	97	
<b>Categories:</b>							
Accounting or Financial Services	\$ 1,280	\$ 19,626	\$ 15,719	\$ 42,513	\$ -	\$ -	
Advertising or Graphic Design Services	-	-	7,103	11,202	-	-	
Agricultural or Environmental Services	-	-	537	149,073	-	-	
Architectural Services	-	3,950	31,771	290,484	-	-	
Broadcasting or Journalistic Services	-	-	-	-	-	-	
Construction or Building Repair Services	-	-	547,453	9,345,738	-	-	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	4,956	209,019	85,922	508,426	-	17,523	
Engineering or Mechanical Services	-	-	-	70,401	-	-	
Food Preparation and Service	-	-	-	1,970	-	-	
Information Technology or Telecommunication Support Services	900	58,428	-	379,854	1,513	1,255	
Janitorial or Maintenance Services	-	-	64,598	323,687	-	-	
Landscape or Lawn Care Services	-	-	-	210,953	-	-	
Legal or Legal Support Services	-	20,156	47,044	224,263	9,593	41,416	
Medical, Dental or Medical/Dental Support Services	-	-	1,760	170,816	-	-	
Musical or Entertainment Services	-	-	-	5,926	-	-	
Psychological or Counseling Services	-	8,682	-	101,985	-	-	
Security or Investigative Services	-	-	27,745	16,724	-	-	
Sports Officiating or Athletic Support Services	-	-	12,389	121,529	-	-	
Translation or Interpretation Services	-	-	64,795	2,872	-	-	
Transportation Services	-	-	-	176,310	-	-	
Veterinary or Animal Health Services	-	-	-	-	-	-	
Video or Photographic Services	-	-	-	-	-	-	
<b>Total Spent</b>	\$ 7,136	\$ 319,861	\$ 906,837	\$ 12,154,725	\$ 11,106	\$ 60,194	

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	Richton School District	School for the Blind and Deaf	Scott County School District	Secretary of State's Office	Senatobia Municipal District	School District	Shaw School District
Group	School District	State Agency	School District	State Agency	School District	School District	School District
<b>Group Rank</b>	132	45	46	22	76		134
<b>Categories:</b>							
Accounting or Financial Services	\$ 14,538	\$ -	\$ 17,107	\$ 67,271	\$ 12,764		\$ 9,584
Advertising or Graphic Design Services	-	-	2,707	129,823	-		7,790
Agricultural or Environmental Services	300	-	61,194	-	735		-
Architectural Services	40,317	-	-	102	143,920		11,616
Broadcasting or Journalistic Services	-	-	-	-	-		-
Construction or Building Repair Services	74,196	13,038	919,169	9,421	14,822		32,877
Correctional Services	-	-	-	-	-		-
Education, Testing, or Training Services	14,135	64,602	82,496	18,651	74,390		30,732
Engineering or Mechanical Services	29,204	-	-	-	36,772		-
Food Preparation and Service	-	358,451	36,207	-	10,044		-
Information Technology or Telecommunication Support Services	26,176	-	89,185	1,980,346	40,948		69,099
Janitorial or Maintenance Services	-	107,998	34,851	45	130,514		9,200
Landscape or Lawn Care Services	-	-	800	1,421	12,190		6,890
Legal or Legal Support Services	7,209	-	67,405	149,109	5,645		-
Medical, Dental or Medical/Dental Support Services	-	55,750	14,282	-	7,468		-
Musical or Entertainment Services	-	-	-	-	8,795		-
Psychological or Counseling Services	-	8,030	81,319	1,800	112,036		7,200
Security or Investigative Services	4,705	35,352	4,683	37,861	2,791		8,225
Sports Officiating or Athletic Support Services	8,999	-	66,713	-	21,672		-
Translation or Interpretation Services	-	19,070	295	1,020	-		-
Transportation Services	-	66,230	20,620	5,975	-		22,868
Veterinary or Animal Health Services	-	-	-	-	-		-
Video or Photographic Services	-	-	-	74,793	-		-
<b>Total Spent</b>	\$ 219,778	\$ 728,521	\$ 1,499,032	\$ 2,477,639	\$ 635,506		\$ 216,082

Entity	Simpson County School District	Smith County School District	Soil & Water Conservation Commission	South Delta School District	South MS Regional	South MS State Hospital
Group	School District	School District	State Agency	School District	State Agency	State Agency
<b>Group Rank</b>	22	53	120	60	36	46
<b>Categories:</b>						
Accounting or Financial Services	\$ 17,000	\$ 18,210	\$ -	\$ 11,245	\$ 17,863	\$ 7,275
Advertising or Graphic Design Services	-	5,000	-	1,410	40,187	23,779
Agricultural or Environmental Services	31,588	-	-	-	-	-
Architectural Services	157,010	86,240	-	21,158	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	3,748,351	750,000	-	611,347	58,537	87,652
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	120,828	25,160	-	242,839	12,558	4,730
Engineering or Mechanical Services	-	-	4,537	-	99,688	3,497
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	15,310	10,000	7,261	-	18,714	90,593
Janitorial or Maintenance Services	-	117,500	-	13,316	90,524	48,720
Landscape or Lawn Care Services	-	-	-	500	28,890	-
Legal or Legal Support Services	6,377	62,080	-	17,605	82	-
Medical, Dental or Medical/Dental Support Services	127,800	15,000	-	11,625	589,222	446,712
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	-	-	-	-	1,422	-
Security or Investigative Services	-	-	-	17,317	61,372	1,800
Sports Officiating or Athletic Support Services	26,320	-	-	6,180	-	-
Translation or Interpretation Services	4,524	-	-	-	-	-
Transportation Services	-	-	-	-	35,002	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	\$ 4,255,108	\$ 1,089,190	\$ 11,798	\$ 954,541	\$ 1,054,061	\$ 714,759

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	South Panola School District	South Pike School District	South Tippah School District	Southwest MS Community College	Specialized Treatment Center	Starkville School District
Group	School District	School District	School District	Community College	State Agency	School District
<b>Group Rank</b>	36	97	61	4	58	55
<b>Categories:</b>						
Accounting or Financial Services	\$ 17,853	\$ 11,000	\$ 58,325	\$ 1,688,054	\$ -	\$ 35,800
Advertising or Graphic Design Services	-	4,895	5,296	62,215	-	-
Agricultural or Environmental Services	-	-	-	-	3,050	-
Architectural Services	20,572	52,605	-	33,880	-	-
Broadcasting or Journalistic Services	-	-	-	4,850	-	-
Construction or Building Repair Services	1,245,265	142,912	37,511	2,222,056	95,092	25,649
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	489,805	118,938	388,120	14,097	2,720	573,053
Engineering or Mechanical Services	4,225	-	15,163	115,948	-	21,572
Food Preparation and Service	-	-	6,283	-	-	10,753
Information Technology or Telecommunication Support Services	-	-	19,046	297,245	9,081	42,395
Janitorial or Maintenance Services	17,125	-	183,727	9,350	12,361	145,349
Landscape or Lawn Care Services	-	34,536	24,416	7,957	1,378	-
Legal or Legal Support Services	13,080	11,812	6,541	15,838	-	55,871
Medical, Dental or Medical/Dental Support Services	-	31,085	95,587	132,805	281,711	41,299
Musical or Entertainment Services	-	275	-	6,888	-	-
Psychological or Counseling Services	1,560	3,500	13,875	-	3,138	51,633
Security or Investigative Services	111,022	8,286	8,346	-	-	37,877
Sports Officiating or Athletic Support Services	14,195	8,635	33,614	22,894	-	34,502
Translation or Interpretation Services	-	-	33	-	-	-
Transportation Services	-	-	2,900	81,795	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	9,107	463	-	-
<b>Total Spent</b>	\$ 1,934,702	\$ 428,479	\$ 907,889	\$ 4,716,335	\$ 408,530	\$ 1,075,753

Entity	State Aid Road Construction	State Board of Banking Review	State Fire Academy	State Medical Examiner	State Personnel Board	State Tax Commission
Group	State Agency	State Agency	State Agency	State Agency	State Agency	State Agency
<b>Group Rank</b>	88	141	66	100	53	40
<b>Categories:</b>						
Accounting or Financial Services	\$ 18,576	\$ -	\$ -	\$ -	\$ 833	\$ -
Advertising or Graphic Design Services	-	-	-	2,696	89	750
Agricultural or Environmental Services	-	-	-	-	-	-
Architectural Services	-	-	-	-	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	-	228,195	10,617	109,771	14,808
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	26,744	-	22,323	80	393,686	-
Engineering or Mechanical Services	21,400	-	12,647	-	-	-
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	30,329	-	3,724	-	21,073	511,540
Janitorial or Maintenance Services	-	-	-	-	2,225	135,470
Landscape or Lawn Care Services	-	-	704	-	-	-
Legal or Legal Support Services	-	-	-	-	10,697	-
Medical, Dental or Medical/Dental Support Services	-	-	1,620	41,677	-	-
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	-	-	-	-	1,320	-
Security or Investigative Services	-	-	30,078	-	-	146,675
Sports Officiating or Athletic Support Services	-	-	-	-	-	-
Translation or Interpretation Services	-	-	290	-	-	-
Transportation Services	-	-	-	1,080	1,503	28,202
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	\$ 97,049	\$ -	\$ 299,581	\$ 56,150	\$ 541,197	\$ 837,444

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Stone County Regional Correctional Facility	Stone County School District	Sunflower County School District	Tallahatchie County Correctional Facility	Tate County School District	Tishomingo County Separate Municipal School District
Group	State Agency	School District	School District	State Agency	School District	School District
<b>Group Rank</b>	82	20	101	29	73	59
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ 71,332	\$ 64,655	\$ -	\$ 28,210	\$ 6,538
Advertising or Graphic Design Services	-	3,609	-	4,728	-	741
Agricultural or Environmental Services	-	22,082	-	-	-	-
Architectural Services	-	70,782	8,915	-	235,253	24,850
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	3,958,910	-	-	161,979	781,647
Correctional Services	79,745	-	-	-	-	-
Education, Testing, or Training Services	-	120,689	282,707	7,095	74,441	29,698
Engineering or Mechanical Services	-	-	-	-	33,675	-
Food Preparation and Service	-	3,111	-	1,095,202	-	-
Information Technology or Telecommunication Support Services	1,313	51,964	11,500	-	306	19,275
Janitorial or Maintenance Services	21,092	25,201	-	-	-	59,481
Landscape or Lawn Care Services	-	-	-	-	10,268	5,495
Legal or Legal Support Services	3,000	10,321	9,200	82,009	1,045	5,167
Medical, Dental or Medical/Dental Support Services	21,760	8,847	17,009	283,468	-	-
Musical or Entertainment Services	-	1,799	-	-	3,329	-
Psychological or Counseling Services	-	213,400	5,012	31,404	100,002	-
Security or Investigative Services	-	12,713	-	-	1,302	-
Sports Officiating or Athletic Support Services	-	20,191	-	-	14,808	26,761
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	-	4,719	-	13,717	32,562	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	\$ 126,909	\$ 4,599,670	\$ 398,998	\$ 1,517,623	\$ 697,180	\$ 959,652

Entity	Tombigbee River Valley Management District	Treasury Department	Treasury Department-Education Improvement Trust Fund	Treasury Department-MACS	Treasury Department-MPACT	Tunica County School District
Group	State Agency	State Agency	State Agency	State Agency	State Agency	School District
<b>Group Rank</b>	101	52	85	115	38	93
<b>Categories:</b>						
Accounting or Financial Services	\$ 10,140	\$ 89,164	\$ 112,407	\$ 14,835	\$ 608,374	\$ 66,532
Advertising or Graphic Design Services	-	-	-	-	310,158	-
Agricultural or Environmental Services	-	-	-	-	-	-
Architectural Services	-	-	-	-	-	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	-	-	-	-	-
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	1,339	-	-	-	-	264,238
Engineering or Mechanical Services	14,795	-	-	-	-	-
Food Preparation and Service	-	-	-	-	-	-
Information Technology or Telecommunication Support Services	-	356,074	-	-	-	10,000
Janitorial or Maintenance Services	780	-	-	-	-	-
Landscape or Lawn Care Services	-	-	-	-	-	-
Legal or Legal Support Services	27,490	103,424	-	-	-	84,116
Medical, Dental or Medical/Dental Support Services	-	-	-	-	-	24,960
Musical or Entertainment Services	-	-	-	-	-	-
Psychological or Counseling Services	-	-	-	-	-	23,621
Security or Investigative Services	-	-	-	-	-	-
Sports Officiating or Athletic Support Services	-	-	-	-	-	-
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	-	-	-	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	500
<b>Total Spent</b>	\$ 54,544	\$ 548,662	\$ 112,407	\$ 14,835	\$ 918,532	\$ 473,967

SOURCE: PEER compilation of reporting entity's information.  
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Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006							
Entity	Tupelo School District	Public School District	Union School District	County School District	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi
Group	School District	School District	School District	School District	University	University	University
Group Rank	18	106	122	4	1	2	
<b>Categories:</b>							
Accounting or Financial Services	\$ 22,018	\$ 10,950	\$ 16,552	\$ 453,853	\$ 5,791,125	\$ 134,845	
Advertising or Graphic Design Services	40,829	-	-	649,492	168,582	611,309	
Agricultural or Environmental Services	27,880	1,175	2,742	134,671	-	50,772	
Architectural Services	60,381	7,941	3,490	3,354,301	7,520	1,908,514	
Broadcasting or Journalistic Services	-	-	-	224,079	-	-	
Construction or Building Repair Services	2,923,325	109,081	183,487	6,624,144	2,236,587	22,083,750	
Correctional Services	-	-	-	-	-	-	
Education, Testing, or Training Services	256,988	100,317	8,455	797,349	133,514	1,887,150	
Engineering or Mechanical Services	200	17,897	5,391	195,923	23,804	96,624	
Food Preparation and Service	9,086	-	1,064	6,429	783,463	-	
Information Technology or Telecommunication Support Services	168,682	74,726	1,550	1,328,207	1,017,895	4,952,163	
Janitorial or Maintenance Services	1,396,930	12,754	12,339	2,528,924	4,850,537	1,923,029	
Landscape or Lawn Care Services	4,560	250	9,590	746,230	402,368	233,825	
Legal or Legal Support Services	25,775	491	69	577,568	336,529	774,224	
Medical, Dental or Medical/Dental Support Services	25,870	35,240	10,469	519,336	20,386,424	199,652	
Musical or Entertainment Services	-	-	-	595,069	1,050	88,475	
Psychological or Counseling Services	96,254	-	-	20,139	-	-	
Security or Investigative Services	55,073	-	3,975	636,744	2,275	571,899	
Sports Officiating or Athletic Support Services	16,658	12,600	11,945	2,066,629	-	729,385	
Translation or Interpretation Services	-	-	-	2,114	9,436	-	
Transportation Services	129,477	2,830	4,627	146,061	3,217,629	431,834	
Veterinary or Animal Health Services	-	-	-	9,400	-	-	
Video or Photographic Services	-	-	-	119,535	21	57,698	
<b>Total Spent</b>	<b>\$ 5,259,986</b>	<b>\$ 386,252</b>	<b>\$ 275,746</b>	<b>\$ 21,736,198</b>	<b>\$ 39,368,759</b>	<b>\$ 36,735,148</b>	

Entity	Veterans' Affairs Board	Veterans' Home Purchase Board	Veterans' Stadium Commission	Vicksburg Warren School District	Walnut Grove Youth Correctional Facility	Walthall County School District
Group	State Agency	State Agency	State Agency	School District	State Agency	School District
Group Rank	20	94	70	38	32	111
<b>Categories:</b>						
Accounting or Financial Services	\$ -	\$ 18,400	\$ 3,500	\$ 40,950	\$ -	\$ 465
Advertising or Graphic Design Services	-	1,619	4,124	7,043	-	2,897
Agricultural or Environmental Services	-	1,471	-	92,259	-	6,240
Architectural Services	54,931	-	-	6,438	-	9,750
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	-	3,357	56,561	343,336	21,218	159,681
Correctional Services	-	-	-	-	-	-
Education, Testing, or Training Services	-	3,200	-	175,908	1,000	46,570
Engineering or Mechanical Services	-	-	-	225,364	-	-
Food Preparation and Service	1,692,548	-	25,840	194,299	1,353,696	-
Information Technology or Telecommunication Support Services	75,405	19,125	5,546	5,825	-	72,457
Janitorial or Maintenance Services	-	17,228	39,098	253,346	20,678	37,162
Landscape or Lawn Care Services	-	6,600	-	11,834	-	-
Legal or Legal Support Services	-	-	-	27,447	13,116	2,624
Medical, Dental or Medical/Dental Support Services	1,035,935	-	3,440	177,753	3,244	200
Musical or Entertainment Services	-	-	-	5,375	-	-
Psychological or Counseling Services	-	-	-	43,250	-	-
Security or Investigative Services	-	2,294	58,379	181,766	-	623
Sports Officiating or Athletic Support Services	-	-	-	33,450	-	1,169
Translation or Interpretation Services	-	-	-	1,974	-	-
Transportation Services	49,667	-	-	17,700	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	52,372	3,225	-	-
<b>Total Spent</b>	<b>\$ 2,908,486</b>	<b>\$ 73,294</b>	<b>\$ 248,860</b>	<b>\$ 1,848,541</b>	<b>\$ 1,412,952</b>	<b>\$ 339,837</b>

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Water Valley School District	Wayne County School District	Webster County School District	West Bolivar School District	West Consolidated Schools	Jasper West Point School District
Group	School District	School District	School District	School District	School District	School District
<b>Group Rank</b>	149	152	126	135	48	92
<b>Categories:</b>						
Accounting or Financial Services	\$ 14,400	\$ 9,375	\$ 9,288	\$ 9,500	\$ 27,512	\$ 28,875
Advertising or Graphic Design Services	2,114	2,446	-	-	-	23,494
Agricultural or Environmental Services	-	-	4,113	-	8,566	800
Architectural Services	-	-	2,436	-	85,899	8,781
Broadcasting or Journalistic Services	-	-	-	-	-	300
Construction or Building Repair Services	27,927	-	151,890	-	721,788	16,253
Correctional Services	-	-	-	-	891	-
Education, Testing, or Training Services	-	-	1,100	164,775	336,251	195,150
Engineering or Mechanical Services	-	-	-	-	5,185	-
Food Preparation and Service	-	-	-	-	1,375	-
Information Technology or Telecommunication Support Services	-	-	10,074	-	41,291	8,845
Janitorial or Maintenance Services	-	-	10,207	-	-	-
Landscape or Lawn Care Services	-	-	12,469	820	16,464	11,150
Legal or Legal Support Services	32,620	-	8,743	5,307	5,488	44,502
Medical, Dental or Medical/Dental Support Services	-	-	11,418	580	14,748	15,088
Musical or Entertainment Services	-	-	800	-	2,400	-
Psychological or Counseling Services	10,000	-	1,450	7,400	-	65,543
Security or Investigative Services	5,151	-	975	12,401	4,905	14,074
Sports Officiating or Athletic Support Services	14,902	-	25,521	13,289	21,006	11,678
Translation or Interpretation Services	-	-	4,731	725	-	15,463
Transportation Services	-	-	256	-	-	15,924
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	-	-
<b>Total Spent</b>	\$ 107,114	\$ 11,821	\$ 255,471	\$ 214,797	\$ 1,293,768	\$ 475,919

Entity	West Tallahatchie School District	Western Line School District	Wilkinson County Correctional Center State Agency	Wilkinson County School District	Winona Separate School District	Winston-Choctaw County Regional Correctional Facility State Agency
Group	School District	School District	State Agency	School District	School District	State Agency
<b>Group Rank</b>	69	67	34	83	133	87
<b>Categories:</b>						
Accounting or Financial Services	\$ 27,983	\$ 20,240	\$ 100	\$ 12,375	\$ 20,470	\$ -
Advertising or Graphic Design Services	3,654	-	3,631	-	-	-
Agricultural or Environmental Services	-	5,880	-	7,106	2,570	-
Architectural Services	138,875	34,882	-	82,278	55,247	-
Broadcasting or Journalistic Services	-	-	-	-	-	-
Construction or Building Repair Services	117,690	238,263	-	-	27,035	-
Correctional Services	-	-	-	-	-	94,500
Education, Testing, or Training Services	323,464	82,891	1,792	399,188	31,439	-
Engineering or Mechanical Services	-	9,482	-	-	-	-
Food Preparation and Service	11,800	-	1,010,258	-	-	-
Information Technology or Telecommunication Support Services	10,450	62,245	-	780	50,034	4,745
Janitorial or Maintenance Services	54,688	151,111	-	-	8,508	-
Landscape or Lawn Care Services	4,516	2,350	-	2,258	-	-
Legal or Legal Support Services	20,273	15,367	81,578	12,870	5,060	5,100
Medical, Dental or Medical/Dental Support Services	-	40,969	207,561	-	2,747	-
Musical or Entertainment Services	-	1,510	-	1,775	-	-
Psychological or Counseling Services	22,514	135,582	60,010	15,588	926	-
Security or Investigative Services	-	-	-	3,970	700	-
Sports Officiating or Athletic Support Services	13,706	-	-	5,060	13,534	-
Translation or Interpretation Services	-	-	-	-	-	-
Transportation Services	-	2,132	1,767	-	-	-
Veterinary or Animal Health Services	-	-	-	-	-	-
Video or Photographic Services	-	-	-	-	300	-
<b>Total Spent</b>	\$ 749,613	\$ 802,903	\$ 1,366,697	\$ 543,247	\$ 218,572	\$ 104,345

SOURCE: PEER compilation of reporting entity's information.  
Groups consist of state agencies, public school districts, community and junior colleges, and universities.  
Group rank indicates where an entity's reported spending falls within the group indicated.  
Reporting entities were: 148 state agencies, 152 school districts, 15 community and junior colleges, and 13 universities, including 5 university appropriation units.

Appendix F: Expenditures for Independent Contractor by Entity for FY 2006						
Entity	Workers' Compensation Commission	Yazoo Municipal District	City School District	Yazoo County School District	Yellow Creek State Inland Authority	State Port
Group	State Agency	School District	School District	School District	State Agency	
<b>Group Rank</b>	63	124		40	33	
<b>Categories:</b>						
Accounting or Financial Services	\$ 20,738	\$ 10,725		\$ 12,175	\$ 1,298	
Advertising or Graphic Design Services	-	-		3,946	535	
Agricultural or Environmental Services	-	7,400		68,297	-	
Architectural Services	-	-		-	-	
Broadcasting or Journalistic Services	-	-		-	-	
Construction or Building Repair Services	-	-		73,115	1,271,631	
Correctional Services	-	-		-	-	
Education, Testing, or Training Services	-	149,954		103,960	-	
Engineering or Mechanical Services	-	-		9,210	109,673	
Food Preparation and Service	-	-		13,268	-	
Information Technology or Telecommunication Support Services	152,514	-		119,213	719	
Janitorial or Maintenance Services	44,331	3,684		23,694	12,657	
Landscape or Lawn Care Services	-	2,450		-	-	
Legal or Legal Support Services	32,936	74,380		21,537	8,503	
Medical, Dental or Medical/Dental Support Services	20,151	-		13,289	-	
Musical or Entertainment Services	-	-		-	-	
Psychological or Counseling Services	-	-		-	-	
Security or Investigative Services	38,186	1,550		10,445	-	
Sports Officiating or Athletic Support Services	-	12,752		10,467	-	
Translation or Interpretation Services	-	-		-	-	
Transportation Services	-	512		1,179,476	-	
Veterinary or Animal Health Services	-	-		-	-	
Video or Photographic Services	-	-		-	-	
<b>Total Spent</b>	<b>\$ 308,856</b>	<b>\$ 263,406</b>		<b>\$ 1,662,092</b>	<b>\$ 1,405,015</b>	
SOURCE: PEER compilation of reporting entity's information.						
Groups consist of state agencies, public school districts, community and junior colleges, and universities.						
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