



**MISSISSIPPI PUBLIC ENTITY
EMPLOYEE BENEFIT TRUST**

November 20, 2008

Mr. William R. Doss, CPA
Director, Financial & Compliance Audit
Office of the State Auditor
State of Mississippi
Post Office Box 956
Jackson, MS 39205

Dear Mr. Doss:

Enclosed are the completed risk pool confirmation letters for groups participating in the Mississippi Public Entity Employee Benefit Trust for the 2007-2008 fiscal year.

Should you have any questions or comments, please do not hesitate to contact us.

Sincerely yours,

A handwritten signature in cursive script that reads "Brenda".

Brenda C. Moulder
Administrative Assistant

/bcm

Enclosures



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Calhoun County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>\$ 2,984.37</u>
Plus deposits during the fiscal year	<u>728,059.11</u>
Less claims paid in fiscal year	<u>710,321.47</u>
Cash balance in pool at 9-30-08	<u>20,722.01</u>
Less accrued unpaid claims	<u>84,000</u>
Deposit or (Liability) at 9-30-08	<u>< 63,277.99 ></u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08*

(Date Confirmed)

WRD/tr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Clay County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>2,572.61</u>
Plus deposits during the fiscal year	<u>18,163.17</u>
Less claims paid in fiscal year	<u>17,632.24</u>
Cash balance in pool at 9-30-08	<u>3,103.54</u>
Less accrued unpaid claims	<u>1,000.00</u>
Deposit or (Liability) at 9-30-08	<u>2,103.54</u>

Dental Only

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Grenada County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>4,278.69</u>
Plus deposits during the fiscal year	<u>788,543.24</u>
Less claims paid in fiscal year	<u>643,221.86</u>
Cash balance in pool at 9-30-08	<u>149,600.07</u>
Less accrued unpaid claims	<u>98,000.00</u>
Deposit or (Liability) at 9-30-08	<u>51,600.07</u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Humphreys County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>255,645.23</u>
Plus deposits during the fiscal year	<u>439,252.36</u>
Less claims paid in fiscal year	<u>548,105.31</u>
Cash balance in pool at 9-30-08	<u>146,792.28</u>
Less accrued unpaid claims	<u>47,000.00</u>
Deposit or (Liability) at 9-30-08	<u>99,792.28</u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Jones County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>30,291.29</u>
Plus deposits during the fiscal year	<u>25,460.90</u>
Less claims paid in fiscal year	<u>32,180.59</u>
Cash balance in pool at 9-30-08	<u>23,571.60</u>
Less accrued unpaid claims	<u>2,100.00</u>
Deposit or (Liability) at 9-30-08	<u>21,471.60</u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

VISION ONLY

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Lee County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>33,693.58</u>
Plus deposits during the fiscal year	<u>3,074,496.79</u>
Less claims paid in fiscal year	<u>3,104,445.65</u>
Cash balance in pool at 9-30-08	<u>3,744.72</u>
Less accrued unpaid claims	<u>440,000.00</u>
Deposit or (Liability) at 9-30-08	<u>< 436,255.88 ></u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Oktibbeha County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>35,767.36</u>
Plus deposits during the fiscal year	<u>1,863,258.23</u>
Less claims paid in fiscal year	<u>1,883,681.42</u>
Cash balance in pool at 9-30-08	<u>15,344.17</u>
Less accrued unpaid claims	<u>204,000.00</u>
Deposit or (Liability) at 9-30-08	<u>< 188,655.83 ></u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Scott County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>359.67</u>
Plus deposits during the fiscal year	<u>7441.03</u>
Less claims paid in fiscal year	<u>7800.70</u>
Cash balance in pool at 9-30-08	<u>-0-</u>
Less accrued unpaid claims	_____
Deposit or (Liability) at 9-30-08	_____

Terminated 5/31/07

Sincerely,

William R. Doss

William R. Doss, CPA
Director, Financial & Compliance Audit

Bill Saint Sing

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Stone County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>3,880.90</u>
Plus deposits during the fiscal year	<u>1,335,056.67</u>
Less claims paid in fiscal year	<u>1,321,462.95</u>
Cash balance in pool at 9-30-08	<u>17,474.62</u>
Less accrued unpaid claims	<u>164,000.00</u>
Deposit or (Liability) at 9-30-08	<u><146,525.38></u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

Health & Dental

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Sunflower County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>2,945.94</u>
Plus deposits during the fiscal year	<u>1,124,562.69</u>
Less claims paid in fiscal year	<u>1,119,360.59</u>
Cash balance in pool at 9-30-08	<u>8,148.04</u>
Less accrued unpaid claims	<u>91,000.00</u>
Deposit or (Liability) at 9-30-08	<u>< 82,851.96 ></u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Tate County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>1,277.23</u>
Plus deposits during the fiscal year	<u>5,823.73</u>
Less claims paid in fiscal year	<u>7,100.96</u>
Cash balance in pool at 9-30-08	<u>0</u>
Less accrued unpaid claims	_____
Deposit or (Liability) at 9-30-08	_____

Sincerely,

William R. Doss

William R. Doss, CPA
Director, Financial & Compliance Audit

Terminated 7-1-07

Bill Saint Sing

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Warren County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>68,581.97</u>
Plus deposits during the fiscal year	<u>1,610,295.83</u>
Less claims paid in fiscal year	<u>1,677,505.65</u>
Cash balance in pool at 9-30-08	<u>1,372.15</u>
Less accrued unpaid claims	<u>260,000.00</u>
Deposit or (Liability) at 9-30-08	<u>< 258,627.85 ></u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Washington County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>22,432.52</u>
Plus deposits during the fiscal year	<u>2,545,940.38</u>
Less claims paid in fiscal year	<u>2,566,971.65</u>
Cash balance in pool at 9-30-08	<u>1,401.25</u>
Less accrued unpaid claims	<u>294,000.00</u>
Deposit or (Liability) at 9-30-08	<u>< 292,598.75 ></u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING
AUDITOR

October 1, 2008

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P. O. Box 24327
Jackson, Mississippi 39225

Dear Mr. Saint Sing:

In connection with an audit of Yazoo County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2007-2008 fiscal year, as follows:

Cash balance in pool at 10-01-07	<u>3,642.65</u>
Plus deposits during the fiscal year	<u>980,395.82</u>
Less claims paid in fiscal year	<u>980,907.17</u>
Cash balance in pool at 9-30-08	<u>3,131.30</u>
Less accrued unpaid claims	<u>100,500.00</u>
Deposit or (Liability) at 9-30-08	<u>(97,368.70)</u>

Sincerely,

William R. Doss, CPA
Director, Financial & Compliance Audit

(Verifying Officer's Signature)

11-19-08

(Date Confirmed)

WRD/lr