



**MISSISSIPPI PUBLIC ENTITY  
EMPLOYEE BENEFIT TRUST**

December 7, 2009

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 2008-2009 fiscal year.

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

Sincerely yours,

Brenda C. Moulder  
Administrative Assistant

/bcm

Enclosures



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>20,722.01</u>
Plus deposits during the fiscal year	<u>839,483.85</u>
Less claims paid in fiscal year	<u>860,159.87</u>
Cash balance in pool at 9-30-09	<u>45.99</u>
Less accrued unpaid claims	<u>136,900.00</u>
Deposit or (Liability) at 9-30-09	<u>&lt;136,854.01&gt;</u>

Sincerely,

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

  
(Verifying Officer's Signature)

12-7-09  
(Date Confirmed)

WRD/lr







STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>146,792.28</u>
Plus deposits during the fiscal year	<u>429,436.11</u>
Less claims paid in fiscal year	<u>540,002.65</u>
Cash balance in pool at 9-30-09	<u>36,225.74</u>
Less accrued unpaid claims	<u>54,248.00</u>
Deposit or (Liability) at 9-30-09	<u>&lt;18,022.26&gt;</u>

Sincerely,

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

(Verifying Officer's Signature)

12-7-09

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>23,571.60</u>
Plus deposits during the fiscal year	<u>26,152.17</u>
Less claims paid in fiscal year	<u>31,677.95</u>
Cash balance in pool at 9-30-09	<u>18,045.82</u>
Less accrued unpaid claims	<u>2,050.00</u>
Deposit or (Liability) at 9-30-09	<u>15,995.82</u>

Vision Only

Sincerely,

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

  
(Verifying Officer's Signature)

12-7-09  
(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>3,744.72</u>
Plus deposits during the fiscal year	<u>3,171,167.88</u>
Less claims paid in fiscal year	<u>3,131,472.94</u>
Cash balance in pool at 9-30-09	<u>43,439.66</u>
Less accrued unpaid claims	<u>443,800.00</u>
Deposit or (Liability) at 9-30-09	<u>&lt;400,360.34&gt;</u>

Sincerely,

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

\_\_\_\_\_  
(Verifying Officer's Signature)

12-17-09  
\_\_\_\_\_  
(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>15,344.17</u>
Plus deposits during the fiscal year	<u>1,561,191.45</u>
Less claims paid in fiscal year	<u>1,559,784.59</u>
Cash balance in pool at 9-30-09	<u>16,751.03</u>
Less accrued unpaid claims	<u>189,485.00</u>
Deposit or (Liability) at 9-30-09	<u>&lt;172,733.97&gt;</u>

Health + Dental

Sincerely,

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

  
(Verifying Officer's Signature)

12-9-09  
(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>17,474.62</u>
Plus deposits during the fiscal year	<u>1,287,013.92</u>
Less claims paid in fiscal year	<u>1,298,257.48</u>
Cash balance in pool at 9-30-09	<u>6,231.06</u>
Less accrued unpaid claims	<u>157,770.00</u>
Deposit or (Liability) at 9-30-09	<u>154,478.94</u>

Group terminated 9-1-09  
Health + Dental

Sincerely,

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

\_\_\_\_\_  
(Verifying Officer's Signature)

12-7-09  
\_\_\_\_\_  
(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>8,148.04</u>
Plus deposits during the fiscal year	<u>1,515,000.84</u>
Less claims paid in fiscal year	<u>1,517,403.10</u>
Cash balance in pool at 9-30-09	<u>5,745.78</u>
Less accrued unpaid claims	<u>216,500.00</u>
Deposit or (Liability) at 9-30-09	<u>&lt; 210,754.22 &gt;</u>

Sincerely,

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

(Verifying Officer's Signature)

12-7-09

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>1,372.15</u>
Plus deposits during the fiscal year	<u>3,198,395.62</u>
Less claims paid in fiscal year	<u>3,115,399.73</u>
Cash balance in pool at 9-30-09	<u>84,368.04</u>
Less accrued unpaid claims	<u>414,195.00</u>
Deposit or (Liability) at 9-30-09	<u>&lt;329,826.96&gt;</u>

Sincerely,

*William R. Doss*

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

*Bill Saint Sing*

(Verifying Officer's Signature)

12-7-09  
(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>1,401.25</u>
Plus deposits during the fiscal year	<u>3,480,804.39</u>
Less claims paid in fiscal year	<u>3,464,058.56</u>
Cash balance in pool at 9-30-09	<u>18,147.08</u>
Less accrued unpaid claims	<u>348,420.00</u>
Deposit or (Liability) at 9-30-09	<u>&lt;330,272.92&gt;</u>

Sincerely,

*William R. Doss*

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

*[Handwritten Signature]*

(Verifying Officer's Signature)

*12-7-09*

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

October 1, 2009

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 2008-2009 fiscal year, as follows:

Cash balance in pool at 10-01-08	<u>3,131.30</u>
Plus deposits during the fiscal year	<u>1,188,946.92</u>
Less claims paid in fiscal year	<u>1,191,056.16</u>
Cash balance in pool at 9-30-09	<u>1,022.06</u>
Less accrued unpaid claims	<u>1,22,900.00</u>
Deposit or (Liability) at 9-30-09	<u>212,877.94</u>

Sincerely,

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

  
(Verifying Officer's Signature)

12-7-09  
(Date Confirmed)

WRD/lr