



**MISSISSIPPI PUBLIC ENTITY
EMPLOYEE BENEFIT TRUST**

November 19, 2012

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

Re: 2011 - 2012 – County Audits

Dear Mr. Doss:

Enclosed please find county audits for the 2011-2012 fiscal year.

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

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Bill Saint Sing', written over a light blue horizontal line.

Bill Saint Sing
President

BSS/kbm

Enclosures



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P.O. Box 24327
Jackson, MS 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 2011-2012 fiscal year, as follows:

Table with 2 columns: Description and Amount. Rows include: Cash balance in pool at 10/01/2011 (\$2,141.66), Plus deposits during the fiscal year (\$997,043.28), Less claims paid in fiscal year (\$995,942.79), Cash balance in pool at 9/30/2012 (\$3,242.15), Less accrued unpaid claims (128,200), Deposit or (Liability) at 9/30/2012 (<124,957.85>)

Sincerely,

William R. Doss (handwritten signature)

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

Bill Saint Sing (handwritten signature)
(Verifying Officer's Signature)

11/19/12
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

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

Dear Mr. Saint Sing:

In connection with an audit of Choctaw County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2011-2012 fiscal year, as follows:

Table with 2 columns: Description and Amount. Rows include: Cash balance in pool at 10/01/2011 (\$21,299.17), Plus deposits during the fiscal year (\$522,371.97), Less claims paid in fiscal year (\$505,113.75), Cash balance in pool at 9/30/2012 (\$38,557.39), Less accrued unpaid claims (47,415.00), Deposit or (Liability) at 9/30/2012 (< 8,857.61 >)

Sincerely,

Handwritten signature of William R. Doss

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

Handwritten signature of Bill Saint Sing
(Verifying Officer's Signature)

11/19/12
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P.O. Box 24327
Jackson, MS 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 2011-2012 fiscal year, as follows:

Table with 2 columns: Description and Amount. Rows include: Cash balance in pool at 10/01/2011 (\$44,486.64), Plus deposits during the fiscal year (\$620,012.12), Less claims paid in fiscal year (\$557,381.78), Cash balance in pool at 9/30/2012 (\$107,116.98), Less accrued unpaid claims (62,520), Deposit or (Liability) at 9/30/2012 (44,596.98)

Sincerely,

William R. Doss (handwritten signature)

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

(Verifying Officer's Signature) (handwritten signature)

11/19/12
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P.O. Box 24327
Jackson, MS 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 2011-2012 fiscal year, as follows:

Cash balance in pool at 10/01/2011	<u>\$256,821.23</u>
Plus deposits during the fiscal year	<u>\$2,833,896.66</u>
Less claims paid in fiscal year	<u>\$3,059,663.35</u>
Cash balance in pool at 9/30/2012	<u>\$31,054.54</u>
Less accrued unpaid claims	<u>489,054</u>
Deposit or (Liability) at 9/30/2012	<u><457,999.46></u>

Sincerely,

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

(Verifying Officer's Signature)

11/19/12

(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P.O. Box 24327
Jackson, MS 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 2011-2012 fiscal year, as follows:

Cash balance in pool at 10/01/2011 \$11,874.21
Plus deposits during the fiscal year \$2,152,685.95
Less claims paid in fiscal year \$2,152,704.74
Cash balance in pool at 9/30/2012 \$11,815.42
Less accrued unpaid claims 253,124
Deposit or (Liability) at 9/30/2012 <241,308.58>

Sincerely,

William R. Doss

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

[Handwritten signature]
(Verifying Officer's Signature)

11/19/12
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P.O. Box 24327
Jackson, MS 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 2011-2012 fiscal year, as follows:

Cash balance in pool at 10/01/2011	<u>\$ 3,779.06</u>
Plus deposits during the fiscal year	<u>\$ 1,294,512.52</u>
Less claims paid in fiscal year	<u>\$ 1,294,961.14</u>
Cash balance in pool at 9/30/2012	<u>\$ 3,330.44</u>
Less accrued unpaid claims	<u>149,891</u>
Deposit or (Liability) at 9/30/2012	<u><146,560.56></u>

Sincerely,

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

(Verifying Officer's Signature)

11/19/12

(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P.O. Box 24327
Jackson, MS 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 2011-2012 fiscal year, as follows:

Table with 2 columns: Description and Amount. Rows include: Cash balance in pool at 10/01/2011 (\$46,079.09), Plus deposits during the fiscal year (\$2,455,019.06), Less claims paid in fiscal year (\$2,417,036.86), Cash balance in pool at 9/30/2012 (\$84,061.29), Less accrued unpaid claims (378,283), Deposit or (Liability) at 9/30/2012 (<294,221.71>)

Sincerely,

William R. Doss (handwritten signature)

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

(Verifying Officer's Signature) (handwritten signature)

(Verifying Officer's Signature)

11/19/12 (Date Confirmed)

(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P.O. Box 24327
Jackson, MS 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 2011-2012 fiscal year, as follows:

Cash balance in pool at 10/01/2011	<u>\$ 9,370.15</u>
Plus deposits during the fiscal year	<u>\$ 4,217,455.82</u>
Less claims paid in fiscal year	<u>\$ 4,205,862.20</u>
Cash balance in pool at 9/30/2012	<u>\$ 20,963.77</u>
Less accrued unpaid claims	<u>524,900</u>
Deposit or (Liability) at 9/30/2012	<u><503,936.23></u>

Sincerely,

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

(Verifying Officer's Signature)

11/19/12
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2012

Mr. Bill Saint Sing
Mississippi Public Entity Employee Benefit Trust
P.O. Box 24327
Jackson, MS 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 2011-2012 fiscal year, as follows:

Cash balance in pool at 10/01/2011 \$4,481.94
Plus deposits during the fiscal year \$2,035,986.06
Less claims paid in fiscal year \$2,037,463.24
Cash balance in pool at 9/30/2012 \$3,004.76
Less accrued unpaid claims 234,762
Deposit or (Liability) at 9/30/2012 <231,757.24>

Sincerely,

William R. Doss

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

[Handwritten Signature]
(Verifying Officer's Signature)

11/19/12
(Date Confirmed)