



**MISSISSIPPI PUBLIC ENTITY  
EMPLOYEE BENEFIT TRUST**

November 25, 2013

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

Re: 2012 – 2013 – County Audits

Dear Mr. Doss:

Enclosed please find the county audits for the 2012 – 2013 fiscal year.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Bill Saint Sing', written in a cursive style.

Bill Saint Sing  
President

BSS/lkb

Enclosures



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 3,242.15
Plus deposits during the fiscal year	\$1,290,070.61
Less claims paid in fiscal year	\$1,291,806.31
Cash balance in pool at 9-30-2013	\$1,506.45
Less accrued unpaid claims	106,851
Deposit or (Liability) at 9-30-2013	<105,344.55>

Sincerely,

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

(Verifying Officer's Signature)

11/25/13

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 Choctaw County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 38,557.39
Plus deposits during the fiscal year	\$ 278,299.33
Less claims paid in fiscal year	\$ 314,861.39
Cash balance in pool at 9-30-2013	\$ 1,995.33
Less accrued unpaid claims	50,734.00
Deposit or (Liability) at 9-30-2013	<u>40,730.67</u>

Sincerely,

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

(Verifying Officer's Signature)

11/25/13

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 107,116.98
Plus deposits during the fiscal year	\$ 751,381.81
Less claims paid in fiscal year	\$ 830,224.26
Cash balance in pool at 9-30-2013	\$ 28,274.53
Less accrued unpaid claims	97,337
Deposit or (Liability) at 9-30-2013	<69,057.47>

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

*Bill Saint Sing*  
\_\_\_\_\_  
(Verifying Officer's Signature)

*11/25/13*  
\_\_\_\_\_  
(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 7,678.44
Plus deposits during the fiscal year	\$ .37
Less claims paid in fiscal year	\$ 7,678.81
Cash balance in pool at 9-30-2013	<u>0</u>
Less accrued unpaid claims	_____
Deposit or (Liability) at 9-30-2013	_____

Sincerely,

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

(Verifying Officer's Signature)

11/25/13

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 31,054.54
Plus deposits during the fiscal year	\$ 3,535,545.70
Less claims paid in fiscal year	\$ 3,580,182.11
Cash balance in pool at 9-30-2013	\$ 36,418.13
Less accrued unpaid claims	503,161
Deposit or (Liability) at 9-30-2013	< 466,742.87 >

Sincerely,

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

(Verifying Officer's Signature)

11/25/13  
(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 11,815.42
Plus deposits during the fiscal year	\$ 2,581,982.62
Less claims paid in fiscal year	\$ 2,588,653.48
Cash balance in pool at 9-30-2013	\$ 5,044.56
Less accrued unpaid claims	315,550
Deposit or (Liability) at 9-30-2013	<310,505.44>

Sincerely,

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

(Verifying Officer's Signature)

11/25/13

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 3330.44
Plus deposits during the fiscal year	\$ 525,044.38
Less claims paid in fiscal year	\$ 528,374.82
Cash balance in pool at 9-30-2013	0
Less accrued unpaid claims	4500.00
Deposit or (Liability) at 9-30-2013	< 4500.00 >

Sincerely,

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

(Verifying Officer's Signature)

11/25/13

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 84,061.29
Plus deposits during the fiscal year	\$ 3,070,883.44
Less claims paid in fiscal year	\$ 3,149,922.45
Cash balance in pool at 9-30-2013	\$ 5,022.28
Less accrued unpaid claims	466,299.00
Deposit or (Liability) at 9-30-2013	(461,276.72)

Sincerely,

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

(Verifying Officer's Signature)

11/25/13

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 20,963.77
Plus deposits during the fiscal year	\$ 3,899,903.44
Less claims paid in fiscal year	\$ 3,899,909.71
Cash balance in pool at 9-30-2013	\$ 20,957.50
Less accrued unpaid claims	\$ 459,441
Deposit or (Liability) at 9-30-2013	(438,483.50)

Sincerely,

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

(Verifying Officer's Signature)

11/25/13

(Date Confirmed)

WRD/lr



STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

STACEY E. PICKERING  
AUDITOR

September 30, 2013

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 2012-2013 fiscal year, as follows:

Cash balance in pool at 10-01-2012	\$ 3,004.76
Plus deposits during the fiscal year	\$ 2,224,371.58
Less claims paid in fiscal year	\$ 2,225,397.87
Cash balance in pool at 9-30-2013	\$ 1,978.47
Less accrued unpaid claims	218,812.00
Deposit or (Liability) at 9-30-2013	<u>(216,833.53)</u>

Sincerely,

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

  
(Verifying Officer's Signature)

11/25/13  
(Date Confirmed)

WRD/lr