



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 29, 2014

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 2013-2014 fiscal year, as follows:

Cash balance in pool at 10/01/2013 \$1,506.45
Plus deposits during the fiscal year \$1,316,100.87
Less claims paid in fiscal year \$1,294,837.35
Cash balance in pool at 9/30/2014 \$22,769.97
Less accrued unpaid claims 149,438
Deposit or (Liability) at 9/30/2014 [126,668.03]

Sincerely,

William R. Doss

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

[Handwritten signature]

(Verifying Officer's Signature)

12/10/2014

(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 29, 2014

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 2013-2014 fiscal year, as follows:

Cash balance in pool at 10/01/2013 \$28,274.53
Plus deposits during the fiscal year \$847,636.93
Less claims paid in fiscal year \$871,951.97
Cash balance in pool at 9/30/2014 \$3,959.49
Less accrued unpaid claims 114,280
Deposit or (Liability) at 9/30/2014 [110,320.51]

Sincerely,

William R. Doss

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

[Handwritten Signature]
(Verifying Officer's Signature)

12/10/2014
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY B. PICKERING
AUDITOR

September 29, 2014

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 2013-2014 fiscal year, as follows:

Cash balance in pool at 10/01/2013 \$36,418.13
Plus deposits during the fiscal year \$3,905,198.01
Less claims paid in fiscal year \$3,938,785.50
Cash balance in pool at 9/30/2014 \$2,830.58
Less accrued unpaid claims 583,703
Deposit or (Liability) at 9/30/2014 [580,872.42]

Sincerely,

William R. Doss

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

Paul S. S.
(Verifying Officer's Signature)

12/10/2014
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 29, 2014

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 2013-2014 fiscal year, as follows:

Cash balance in pool at 10/01/2013 \$ 5,044.56
Plus deposits during the fiscal year \$ 2,428,901.38
Less claims paid in fiscal year \$ 2,426,033.33
Cash balance in pool at 9/30/2014 \$ 7,912.61
Less accrued unpaid claims 285,352
Deposit or (Liability) at 9/30/2014 [277,439.39]

Sincerely,

William R. Doss

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

Bill Saint Sing
(Verifying Officer's Signature)

12/10/2014
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 29, 2014

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 2013-2014 fiscal year, as follows:

Cash balance in pool at 10/01/2013	<u>\$ 5,022.28</u>
Plus deposits during the fiscal year	<u>\$ 4,180,420.95</u>
Less claims paid in fiscal year	<u>\$ 4,181,981.16</u>
Cash balance in pool at 9/30/2014	<u>\$ 3,461.67</u>
Less accrued unpaid claims	<u>627,185</u>
Deposit or (Liability) at 9/30/2014	<u>[623,723.33]</u>

Sincerely,

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

(Verifying Officer's Signature)

12/10/2014
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 29, 2014

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 2013-2014 fiscal year, as follows:

Cash balance in pool at 10/01/2013 \$ 20,957.50
Plus deposits during the fiscal year \$ 4,041,574.62
Less claims paid in fiscal year \$ 4,043,025.12
Cash balance in pool at 9/30/2014 \$ 19,507.00
Less accrued unpaid claims 566,161
Deposit or (Liability) at 9/30/2014 [546,654]

Sincerely,

William R. Doss

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

[Handwritten signature]

(Verifying Officer's Signature)

12/10/2014
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKBRING
AUDITOR

September 29, 2014

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 2013-2014 fiscal year, as follows:

Cash balance in pool at 10/01/2013	<u>\$1,978.47</u>
Plus deposits during the fiscal year	<u>\$2,152,051.77</u>
Less claims paid in fiscal year	<u>\$2,152,959.01</u>
Cash balance in pool at 9/30/2014	<u>\$1,071.23</u>
Less accrued unpaid claims	<u>234,766</u>
Deposit or (Liability) at 9/30/2014	<u>[233,694.77]</u>

Sincerely,

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

(Verifying Officer's Signature)

12/10/2014
(Date Confirmed)