



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2016

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 2015-2016 fiscal year, as follows:

Cash balance in pool at 10/01/2015	<u>4,466.81</u>
Plus deposits during the fiscal year	<u>1,170,856.30</u>
Less claims paid in fiscal year	<u>1,174,791.12</u>
Cash balance in pool at 9/30/2016	<u>531.99</u>
Less accrued unpaid claims	<u>131,601.00</u>
Deposit or (Liability) at 9/30/2016	<u>[131,069.01]</u>

Sincerely,

JOE E. McKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/10/2017
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2016

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 2015-2016 fiscal year, as follows:

Table with 2 columns: Description and Amount. Rows include Cash balance in pool at 10/01/2015 (10,322.23), Plus deposits during the fiscal year (4,063,895.78), Less claims paid in fiscal year (3,917,119.72), Cash balance in pool at 9/30/2016 (157,098.29), Less accrued unpaid claims (503,123.00), and Deposit or (Liability) at 9/30/2016 ([346,024.71]).

Sincerely,

Handwritten signature of Joe E. McKnight

JOE E. McKNIGHT, CPA
Director, County Audit Section

Handwritten signature of verifying officer

(Verifying Officer's Signature)

1/10/2017

(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2016

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 2015-2016 fiscal year, as follows:

Cash balance in pool at 10/01/2015 2856.65
Plus deposits during the fiscal year 687,409.36
Less claims paid in fiscal year 689,737.05
Cash balance in pool at 9/30/2016 528.96
Less accrued unpaid claims 57,007.00
Deposit or (Liability) at 9/30/2016 [56,478.04]

Sincerely,

Handwritten signature of Joe E. McKnight

JOE E. McKNIGHT, CPA
Director, County Audit Section

Handwritten signature of Bill Saint Sing

(Verifying Officer's Signature)

1/10/2017

(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2016

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 Tishomingo County, Mississippi's financial statements, please confirm directly to us the county's liability and deposit amounts in the risk pool for the 2015-2016 fiscal year, as follows:

Cash balance in pool at 10/01/2015	<u>733.60</u>
Plus deposits during the fiscal year	<u>1,545,736.42</u>
Less claims paid in fiscal year	<u>1,436,009.65</u>
Cash balance in pool at 9/30/2016	<u>110,460.37</u>
Less accrued unpaid claims	<u>119,514.00</u>
Deposit or (Liability) at 9/30/2016	<u>[9,053.63]</u>

Sincerely,

JOE E. McKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/10/2017

(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2016

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 2015-2016 fiscal year, as follows:

Cash balance in pool at 10/01/2015	<u>599.49</u>
Plus deposits during the fiscal year	<u>3,287,799.20</u>
Less claims paid in fiscal year	<u>3,265,508.51</u>
Cash balance in pool at 9/30/2016	<u>22,890.18</u>
Less accrued unpaid claims	<u>418,856.00</u>
Deposit or (Liability) at 9/30/2016	<u>[395,965.82]</u>

Sincerely,

JOE E. McKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/10/2017

(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2016

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 2015-2016 fiscal year, as follows:

Cash balance in pool at 10/01/2015	<u>99,699.80</u>
Plus deposits during the fiscal year	<u>3,994,108.56</u>
Less claims paid in fiscal year	<u>4,080,225.12</u>
Cash balance in pool at 9/30/2016	<u>13,583.24</u>
Less accrued unpaid claims	<u>471,920.00</u>
Deposit or (Liability) at 9/30/2016	<u>[458,336.76]</u>

Sincerely,

JOE E. McKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/10/2017

(Date Confirmed)



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OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2016

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 2015-2016 fiscal year, as follows:

Cash balance in pool at 10/01/2015	<u>4,192.73</u>
Plus deposits during the fiscal year	<u>2,186,429.27</u>
Less claims paid in fiscal year	<u>2,185,961.82</u>
Cash balance in pool at 9/30/2016	<u>4,660.18</u>
Less accrued unpaid claims	<u>195,883.00</u>
Deposit or (Liability) at 9/30/2016	<u>[191,222.82]</u>

Sincerely,

JOE E. McKNIGHT, CPA
Director, County Audit Section

Bill Saint Sing
(Verifying Officer's Signature)

1/10/2017
(Date Confirmed)