



# 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

4,466.81

Plus deposits during the fiscal year

1,170,856.30

Less claims paid in fiscal year

1,174,791.12

Cash balance in pool at 9/30/2016

531.99

Less accrued unpaid claims

131,601.00

Deposit or (Liability) at 9/30/2016

[ 131,069.01 ]

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:

Cash balance in pool at 10/01/2015	<u>10,322.23</u>
Plus deposits during the fiscal year	<u>4,063,895.78</u>
Less claims paid in fiscal year	<u>3,917,119.72</u>
Cash balance in pool at 9/30/2016	<u>157,098.29</u>
Less accrued unpaid claims	<u>503,123.00</u>
Deposit or (Liability) at 9/30/2016	<u>[346,024.71]</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 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,

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 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

733.60

Plus deposits during the fiscal year

1,545,736.42

Less claims paid in fiscal year

1,436,009.65

Cash balance in pool at 9/30/2016

110,460.37

Less accrued unpaid claims

119,514.00

Deposit or (Liability) at 9/30/2016

[9,053.63]

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

599.49

Plus deposits during the fiscal year

3,287,799.20

Less claims paid in fiscal year

3,265,508.51

Cash balance in pool at 9/30/2016

22,890.18

Less accrued unpaid claims

418,856.00

Deposit or (Liability) at 9/30/2016

[ 395,965.82 ]

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)



# 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 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

4,192.73

Plus deposits during the fiscal year

2,186,429.27

Less claims paid in fiscal year

2,185,961.82

Cash balance in pool at 9/30/2016

4,660.18

Less accrued unpaid claims

195,883.00

Deposit or (Liability) at 9/30/2016

[ 191,222.82 ]

Sincerely,

JOE E. McKNIGHT, CPA  
Director, County Audit Section

  
(Verifying Officer's Signature)

1/10/2017  
(Date Confirmed)