



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2017

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 2016-2017 fiscal year, as follows:

Cash balance in pool at 10/01/2016	<u>13,583.24</u>
Plus deposits during the fiscal year	<u>3,717,209.59</u>
Less claims paid in fiscal year	<u>3,710,203.61</u>
Cash balance in pool at 9/30/2017	<u>20,589.22</u>
Less accrued unpaid claims	<u>482,326</u>
Deposit or (Liability) at 9/30/2017	<u>[461,736.78]</u>

Sincerely,

JOE E. MCKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/18/2018
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2017

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 2016-2017 fiscal year, as follows:

Cash balance in pool at 10/01/2016

4660.18

Plus deposits during the fiscal year

2,280,697.48

Less claims paid in fiscal year

2283,191.27

Cash balance in pool at 9/30/2017

2166.39

Less accrued unpaid claims

297,870

Deposit or (Liability) at 9/30/2017

[295,703.61]

Sincerely,

JOE E. McKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/18/2018
(Date Confirmed)



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STACEY E. PICKERING
AUDITOR

September 30, 2017

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 2016-2017 fiscal year, as follows:

Cash balance in pool at 10/01/2016	<u>22,890.18</u>
Plus deposits during the fiscal year	<u>35,891,583.05</u>
Less claims paid in fiscal year	<u>36,074,460.29</u>
Cash balance in pool at 9/30/2017	<u>5,012.94</u>
Less accrued unpaid claims	<u>476,906</u>
Deposit or (Liability) at 9/30/2017	<u>[471,893.06]</u>

Sincerely,

JOE E. McKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/18/2018
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E PICKERING
AUDITOR

September 30, 2017

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 2016-2017 fiscal year, as follows:

Cash balance in pool at 10/01/2016	<u>531.99</u>
Plus deposits during the fiscal year	<u>11,686,777.42</u>
Less claims paid in fiscal year	<u>11,666,565.86</u>
Cash balance in pool at 9/30/2017	<u>2643.55</u>
Less accrued unpaid claims	<u>149,087</u>
Deposit or (Liability) at 9/30/2017	<u>[240,443.45]</u>

Sincerely,

JOE E. McKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/18/2018
(Date Confirmed)



State of Mississippi

OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR

September 30, 2017

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 2016-2017 fiscal year, as follows:

Cash balance in pool at 10/01/2016	<u>157,098.29</u>
Plus deposits during the fiscal year	<u>4,586,597.85</u>
Less claims paid in fiscal year	<u>4,739,579.41</u>
Cash balance in pool at 9/30/2017	<u>4,116.73</u>
Less accrued unpaid claims	<u>647,426</u>
Deposit or (Liability) at 9/30/2017	<u>[643,309.27]</u>

Sincerely,

JOE E. MCKNIGHT, CPA
Director, County Audit Section

(Verifying Officer's Signature)

1/18/2018
(Date Confirmed)