



# State of Mississippi

## OFFICE OF THE STATE AUDITOR

Shad White  
AUDITOR

November 8, 2021

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 2020-2021 fiscal year, as follows:

Cash balance in pool at 10/01/2020	<u>\$ 26,286.65</u>
Plus deposits during the fiscal year	<u>3,941,014.64</u>
Less claims paid in fiscal year	<u>3,919,547.27</u>
Cash balance in pool at 9/30/2021	<u>47,754.02</u>
Less accrued unpaid claims	<u>795,668.00</u>
Deposit or (Liability) at 9/30/2021	<u>\$ &lt;747,913.98&gt;</u>

Sincerely,

JOE E. McKNIGHT, CPA  
Director, County Audit Section

  
(Verifying Officer's Signature)

4/12/2022  
(Date Confirmed)



# State of Mississippi

## OFFICE OF THE STATE AUDITOR

Shad White  
AUDITOR

November 8, 2021

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 2020-2021 fiscal year, as follows:

Cash balance in pool at 10/01/2020	\$ 2,427.25
Plus deposits during the fiscal year	1,665,797.17
Less claims paid in fiscal year	1,661,415.47
Cash balance in pool at 9/30/2021	6,808.95
Less accrued unpaid claims	234,770.00
Deposit or (Liability) at 9/30/2021	< \$227,961.05 >

Sincerely,

JOE E. McKNIGHT, CPA  
Director, County Audit Section

  
(Verifying Officer's Signature)

4/12/2022  
(Date Confirmed)



# State of Mississippi

## OFFICE OF THE STATE AUDITOR

Shad White  
AUDITOR

November 8, 2021

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 2020-2021 fiscal year, as follows:

Cash balance in pool at 10/01/2020	<u>\$ 561,002.40</u>
Plus deposits during the fiscal year	<u>3,247,824.75</u>
Less claims paid in fiscal year	<u>3,805,451.05</u>
Cash balance in pool at 9/30/2021	<u>3,376.10</u>
Less accrued unpaid claims	<u>715,425.00</u>
Deposit or (Liability) at 9/30/2021	<u>&lt; \$712,048.90 &gt;</u>

Sincerely,

JOE E. McKNIGHT, CPA  
Director, County Audit Section

  
(Verifying Officer's Signature)

4/12/2022  
(Date Confirmed)



# State of Mississippi

## OFFICE OF THE STATE AUDITOR

Shad White  
AUDITOR

November 8, 2021

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 2020-2021 fiscal year, as follows:

Cash balance in pool at 10/01/2020	<u>\$ 16,164.35</u>
Plus deposits during the fiscal year	<u>2,676,491.63</u>
Less claims paid in fiscal year	<u>2,691,264.94</u>
Cash balance in pool at 9/30/2021	<u>1,391.04</u>
Less accrued unpaid claims	<u>527,487.00</u>
Deposit or (Liability) at 9/30/2021	<u>&lt;\$526,095.96&gt;</u>

Sincerely,

JOE E. McKNIGHT, CPA  
Director, County Audit Section

  
(Verifying Officer's Signature)

4/12/2022  
(Date Confirmed)



# State of Mississippi

## OFFICE OF THE STATE AUDITOR

Shad White  
AUDITOR

November 8, 2021

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 2020-2021 fiscal year, as follows:

Cash balance in pool at 10/01/2020	\$ 18,618.49
Plus deposits during the fiscal year	5,327,345.27
Less claims paid in fiscal year	5,316,719.58
Cash balance in pool at 9/30/2021	29,244.18
Less accrued unpaid claims	1,010,176.02
Deposit or (Liability) at 9/30/2021	<\$980,931.82>

Sincerely,

JOE E. McKNIGHT, CPA  
Director, County Audit Section

(Verifying Officer's Signature)

4/12/2022

(Date Confirmed)