

Sandy Hook Fourth Data Request

1. Refer to Sandy Hook District's response to Commission Staff's First Request for Information (Staff's First Request), Items 1a, SHWD_1a_GeneralLedger_2023_Excel.xls.

a. Account Number 9065, Employee Benefits in the amount of \$55,252.32 was reported in the 2023 General Ledger but was reclassified to Account Number 4180, Accrued Health Insurance, as part of the general ledger adjustments. Explain the purpose of this adjustment and why it was reclassified to Accrued Health Insurance.

4180 - Accrued Health Insurance was overstated because payments for benefits were not posted against the accrual, which led to overstatement of expense (9065 - Employee Benefits). A journal entry was done to correct the balance (J/E #11)

1. Refer to Sandy Hook District's response to Commission Staff's Third Request for Information (Staff's Third Request), Item 1a, attachment titled SHW_DR3_Reconciliation_Workbook.xlsx (Reconciliation Workbook). Sandy Hook District reported an OPEB Expense in the amount of (\$20,033). Provide an explanation for this amount.

See the attachment from "Appendix A: Collective OPEB Amounts - CERS Non-Hazardous Insurance Plan. Amount is highlighted.