

1. 6:30 P.M. Committee Of Ways & Means

Documents:

[18 JUNE 19 W-M AGENDA.PDF](#)

2. 6:30 P.M. Committee Of Ways & Means

Documents:

[18 JUNE 19 WM MEETING.PDF](#)



# Braintree Town Council

## Committee of Ways & Means

One JFK Memorial Drive  
Braintree, Massachusetts 02184

### MEMBERS

Thomas Bowes, Chairman  
Shannon Hume, Vice-Chairman  
Stephen C. O'Brien, Member  
Timothy P. Carey, Member  
Thomas W. Whalen, Member

## AGENDA

**Tuesday, June 19, 2018**

**Starting Time – 6:30p.m.**

**Johnson Chambers, Town Hall**

1. Pledge of Allegiance/Moment of Silence
2. Roll Call
3. Approval of Minutes
  - None
4. New Business
  - 022 18 Councilor O'Brien: Fiscal Year Budget Analysis and Review or take up any action relative thereto
  - 18 035 Mayor: FY18 Supplemental Appropriations #5 or take up any action relative thereto (WITHDRAWN)
5. Old Business
  - None
6. Adjournment



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**Committee of Ways & Means**  
One JFK Memorial Drive  
Braintree, Massachusetts 02184

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**TOWN OF BRAINTREE  
ELECTRIC LIGHT DEPARTMENT  
SITE VISIT WRITE-UP**

**GENERAL INFORMATION:**

- Main Contact - Bill Bottiggi, General Manager, 781-348-2353, [bbottiggi@beld.com](mailto:bbottiggi@beld.com)
- Key Employees - Ken Stone, Energy Services and Accounting Manager, [kstone@beld.com](mailto:kstone@beld.com) and Gail Cohen, Manager of Support Services, [gcohen@beld.com](mailto:gcohen@beld.com)
- External Auditors - Goulet, Salvidio and Associates. Tracy Vaughan, 508-757-5957 x.11, [tvaughan@gsamycpa.com](mailto:tvaughan@gsamycpa.com)
- Address - 150 Potter Road, Braintree, MA 02184
- Softright Fund Number - 65/67

The Braintree Electric Light Department (BELD) was established in 1892 by the Town of Braintree (Town). BELD is governed by the provision of Chapter 164 of the general laws of the Commonwealth of Massachusetts, which provide for the establishment, management and operation of municipal lighting plants for the purpose of generation and distribution of electricity for municipal use and the use of Town residents. The manager of BELD has charge of its operations and is subject to the direction and control of the three member Braintree Municipal Light Board (Light Board).

Since November 2000, BELD operates in two divisions, the Municipal Light Division and the Broadband Division. The Municipal Light Division generates, purchases and distributes electricity for use by residents of the Town. The Broadband Division provides internet, phone and cable service to residents of the Town

**SECURITY:**

The BELD utilizes key cards to access offices, have security cameras throughout the building and pointing to all windows where cash transactions take place and back up servers are located at the police station.

**READING/ACCOUNTING SOFTWARE SYSTEMS:**

1. Great Plains - general ledger
2. Paramount - order requisition software
3. Northstar - electric billing
4. Metersense - electric meter data management system
5. Honeywell Energy Axis System - advanced metering infrastructure (AMI) meter reading

**INVENTORY/PURCHASING:**

Inventory is controlled by Rob Henriksen, Materials and Procurement Manager. All inventory is stored at BELD facility. BELD uses Great Plains software to track inventory. One method of ordering inventory is for the linemen and electrical crews to bring requests for material that have been approved by their supervisor on a printed "planning sheet" (Material Menu), by truck number and name of

individual who will receive the items. The material menu includes the Great Plains material number, description and a place to write in the quantity needed and Broadband works the same way.

The other way to purchase inventory is the Paramount program. Paramount is an order requisition software that is tied to Great Plains. There are twenty users who can enter purchase requisitions for material, supplies, or service. The requisition they submit then has to be approved by their supervisor, Energy Services Manager or the General Manager depending on the total dollar amount of the purchase order requisition. Once the requisition is approved by the user's supervisor, the requisition has to be approved by Rob Henricksen. At that point the PO is created and can be sent to the vendor.

Rob Henricksen can also create a requisition to purchase stock or office supplies items. If PO is less more than \$1,000 it can be signed by Rob Henricksen. If the PO is more than \$1,000 it must be signed by Energy Services Manager or General Manager. If it is greater than \$25,000 then Ken Sonte has to sign. If it is greater than \$100,000 then the PO must be signed by General Manager. Ken will change controls to ensure that there is oversight on Rob Henricksen's ability to purchase inventory.

Inventory is issued out through projects in Great Plains by Rich the inventory clerk. Once issued through a project, the inventory item quantity is reduced in the system and the item cost is moved onto the project. Projects are used to keep track of both labor and material costs.

#### **Inventory Receipts:**

Rich the inventory clerk typically does all the receiving, at times Rob Henricksen may have to assist or perform this function. Receiving is done electronically in Great Plains. Goods received are recorded in Great Plains as Goods Receipt as they come in. This stays in goods receipt as a batch. Delivered materials are matched against purchase orders and packing slips with any variances noted on the packing slip. Material received are put on shelves daily and the packing slips are forwarded to master inventory spreadsheet updates (excel). Once the Utility AP Clerk received vendor invoices in the mail she then looks to see the Goods Receipt bath, assembles a package, which includes invoices, PO and packing slip, to the project manager for approval then sends the invoice back to accounting for payment. At that point the item moves from Goods Receipt to Accounts Payable.

#### **Other:**

Inventory items are in locked areas in the stockroom and warehouse. All copper cable is secured in the warehouse. Utility persons Rich Grey, Rob Henricksen, Rob F, Ken Stone and Bill are the only personnel that have keys to the warehouse and stockroom. Rob Henricksen and Ken Stone are the only authorized individuals who can request copies of keys which are maintained by Pasek. The same applies for scheduling service calls for any door or lock issue.

Inventory cycle is counted at least quarterly and full physical is done annually for the audit. These amounts are then adjusted to actual in Great Plains by Rob Henricksen.

BELD falls under Massachusetts General Law for bids (MGL Chapter 30). For purchasing equipment BLED falls under MGL 164, which requires that they advertise for any equipment purchases over \$50K, but are not required to select the lowest bid for equipment. For construction/renovations, BELD falls under the same Massachusetts laws as most Towns (MGL Chapter 30) and Chapter 149 for building projects.

### **ACCOUNTS PAYABLE/CASH DISBURSEMENTS:**

Invoices are sent to the BELD Accountant, either via the courier or emailed directly from vendor. Vendor invoices, after approval by one of the six division managers, are reviewed by the accounts payable department (A/P Department) and checked for accuracy against the purchase order if applicable. Note, not all invoices require a purchase order. However, all invoices require a division manager's signature approval in order for payment to be made, which signifies the goods have been received and are ready for payment. If the invoice has a P.O. number on it, the AP clerk can look at the P.O. in the system to determine the fund to charge from the project number, otherwise if there is no P.O., the AP clerk will have the person responsible for the invoice tell her/him. The project number that is provided by the manager will tell the AP clerk what fund the invoice should be paid from. Capital projects are paid out of the depreciation fund and expense projects from the operating fund.

If a purchase order is associated with the invoice, the project account number is assigned by the P.O. originator and printed on the invoice along with the cost center. Invoices are compared to the purchase order for price and quantity. Also, taxes are excluded from payment.

Invoices are reviewed for price and quantity etc. to ensure that the appropriate project number is assigned to the purchase order and no cross subsidization exists between the broadband and electrical divisions. The invoice is then sent to one of the six-division managers for approval or Rob Henriksen, Materials and Procurement Manager, in inventory. Changes are made if necessary.

The approved invoices, ready for payment, are then sent to The BELD Accountant and entered into the accounting system into batches that correspond to the division the invoice should be paid. During the payment process invoices are separated by the division they should be paid out of and they are then entered into a batch that corresponds to that division's Checkbook ID (which holds the cash account for the appropriate division). Each batch is posted on Monday afternoon and creates separate warrants for the town, an operating broadband, operating light, payroll, rate stabilization and depreciation-which reflect capital expenditures.

If invoices are paid against a purchase order the project number will automatically be referenced when the invoice is entered. If the invoice didn't have a P.O. then the project number that was approved will be manually entered The BELD Accountant. At this entry process another person from the accounting department checks to make sure the invoices and expenses are assigned to the appropriate electric or broadband division. This provides an additional measure of cross subsidizing of BELD's divisions.

On a weekly basis a warrant preview (electronic version) reflecting vendor payments from the appropriate divisions is prepared on Friday afternoon and are sent to all accounting personnel and board for their review. An excel spreadsheet is attached to ensure that the warrant total is accurate. On Mondays a separate payroll warrant is processed and posted by human resources on a bi-weekly basis,

and the final warrant reports are run. The warrants are reviewed and final approvals of the invoices and warrants are done by Ken Stone, Energy Services and Accounting Manager. When the warrants have been approved by Ken Stone, they are sent to the Commissioners for approval by the Light Board. If Commissioners approve, they will sign the warrant using the "DocuSign" software (see DocuSign details to follow on signature process). There are five separate warrants which include the payroll warrant that are sent to the town. Operating Light, Operating Broadband, Depreciation, Payroll and Rate Stabilization. Please note, not all 5 warrants are sent to Town Hall on a weekly basis, only when invoices are paid out of that fund.

The warrant is then sent to Town Hall for the actual check run. The Town will import the electronic warrant into Softright and review the hard copies of the invoices provided (just like any other department) and pay the bills. BELD receives a weekly purchase journal from the town. Mary Ky, Junior Accounting Clerk, reconciles the town reports with what BELD has in their system.

### **Credit Cards:**

There are 11 AMEX cards issued to management primarily used for travel expenses and other miscellaneous expenses. There are also 19 BOA Pro Cards issued to employees for incidentals needed quickly such as supplies from local hardware stores. These cards are not accepted at restaurants. Ken Stone, reviews bills and receipts for all credit card charges, and has final approval of payment. Receipts for all credit card purchases are kept and attached to statements for approval.

### **DocuSign:**

DocuSign is a website used to electronically sign any document. Beginning in December 2012, as a way to help streamline the warrant signature process, BELD signed up for and began using a website called DocuSign ([www.docuSign.com](http://www.docuSign.com)). DocuSign allows for the warrant files to be mailed electronically to the commissioners for their review and approval with electronic signatures.

When accounting finishes the weekly warrants, they are reviewed and hand signed by the manager. They are then scanned and uploaded into the DocuSign website to be emailed to the commissioners for signature. When uploaded, an electronic sticky note is placed on the signature line in the place where the commissioners need to sign each document. The commissioners log into a secure website, using their own login and password, to review and sign the documents. They can either approve or reject any documents at this point. The website uses an electronic signature on the documents, either one picked by the commissioner or the commissioner has the option to upload their actual signature from a file. Signatures cannot be manipulated on warrants after commissioners have placed their signature on them. Once the Commissioners review and approve the documents, the files are returned to the staff member that emailed them and the signature page can be printed. The files are emailed to the commissioners individually and include payroll, operating warrants, depreciation warrants, and rate stabilization warrants. The payroll warrants do not include personal information for employees such as social security numbers.

Kathy Steele, Executive Secretary, is the primary sender of the documents to the commissioners. If she is not available to send them, either Ken Stone or Rose Teele will send them out for signature.

The signature page is then printed and attached to the original paper warrant and sent to Town Hall for processing.

The purpose behind Docusign is to keep BELD staff from driving around looking for a commissioner to sign the warrants or picking up signed warrants from their houses. This way is much faster and certainly more convenient for all parties.

Eventually, they can use Docusign to email invoices internally to the appropriate BELD manager, and have them returned to accounting with an electronic signature.

### **BILLING (Light Division):**

Bills for the Light Division are sent out monthly. Routes are read on the same day of each month (i.e. Route 1 is read February 1 and it will also be read March 1 the next month). There are a total of 48 routes.

Meters are read on a cycle each month starting at the beginning of the month for the prior period billing (i.e. a meter read on February 6<sup>th</sup> will be for period January 7<sup>th</sup> to February 6<sup>th</sup>). Each customer will receive a bill once per month. The Town is split into quarters and bill a quarter per week. The meters are read using Honeywell's Energy Axis System (System). The System has 15 gatekeepers (i.e., data collectors) scattered throughout the Town. The gatekeepers have meters linked to them and the meters are read via wave frequency in 15 minute intervals. Four times a day the gatekeeper generates a daily read schedule. Once a night the gatekeeper transmits the readings to the AMI (Advanced Metering Infrastructure) Headend and a load profile schedule is generated on a daily basis.

Once a month the AMI generates requests for billing reads from the gatekeepers. The billing schedules reside in the AMI and sent to the Northstar billing software using the Meter Data Management System (MDM). Customer Connect is a service for customers to access their information 24/7 and also allows customers to set up online accounts in order to view their account information such as usage by day, week, month, billing or balance history etc. They can track their usage and set up usage thresholds to help them manage their bill in a near real time basis.

Northstar generates exception reports, which are reviewed by the billing analysts prior to billing being processed. The billing department is also notified daily via alarm from the gatekeepers if there is a "low phase" or "reverse energy" read. If a meter does not appear to be reading accurately the billing department will contact the meter department and they will schedule an appointment to check the meter or swap the meter if necessary.

After discrepancies noted in the exception report are adjusted, the usage reports are run and the bills are calculated. Gail Cohen reviews all P1 large commercial bills before they are processed. The P1 bills are reviewed for consistency regardless of whether they appear on the exception report. The billing journal is created and sent electronically to Universal Wilde where the bills are printed and mailed to the customers. Universal Wilde has a series of checklists that are signed off on as each bill is passed down the line (i.e. printed, folded, stuffed into an envelope, postage added and then mailed. BELD transmits the file to Universal Wilde along with a "count" of the file. Once Universal Wilde receives the file, they confirm the file "count" with BELD; at that point, BELD posts the billing amounts to their systems (i.e., Northstar and Great Plains).



Customers may pay their bills by cash, check, credit card, automatic bank transfers, pre-authorized payments, or on-line. If the bill is paid (electric) by the 15th day of the date of the bill a 10% discount (on transmission and distribution charge only) is allowed. Seniors over the age of 65 receive an additional 5% (if paid before the 15<sup>th</sup> day of the date of the bill). See cash receipts memo for additional information.

Customers who pay by cash at the light department give their money to Customer Service reps. The customers normally use the lockbox (Century). For the people who come in to pay their bills the small stub is kept and the larger stub is stamped and given back to the customer along with a receipt. The stub is kept in the cash drawer with the payment until the drawer is cashed out. The Senior Clerk verifies the drawer balances before the batch is brought to billing for posting. The payment batches are then checked and forwarded to billing for posting and the creation of the deposit. The deposits are sent to accounting to be checked for accuracy.

For credit cards, pre-authorized and auto-pay payments, a transaction file is created by Paymentus (BELD uses), Fiserv and Fis Inc (bank institutions use) who are providers of payment processing and settlement. Paymentus settles the credit card transactions. Fiserv and Fis Inc settle ACH transactions. A Northstar batch is created and compared for any variances. Once the file is received by the data center, BELD posts the batch and payments are posted to customer accounts. The funds are transferred to the Century Bank account the following next business day.

For credit cards, check online payments, Paymentus generates a data report showing the customer names, account number, payment amounts. The billing department reviews and verifies the information. Funds are deposited into Century Bank. A batch is created and payments are posted to customer accounts in Northstar.

For cash and check payments at the office, payments are entered in Northstar on the same day. A batch is created and balanced. Billing verifies payments and posts payments to customer accounts in Northstar. Checks and cash are deposited at Rockland Trust Bank on the same day or next business day.

NOTE: all batches created for a day are consolidated and posted to Northstar as one batch; however they will be listed out as separate batches on the cash receipt journal.

For overdue accounts, the credit control program generates a report of all customers who haven't paid after 36 days. Customer service looks over the report and lets the computer generate the letters. If a payment is still not received a final letter is generated 12 days after the first letter. Six days later a termination list is created and provided and robo calls are launched giving customers 24 hours to make a payment arrangement. The following business day the meter department attempts to make contact and hangs a red tag. In most cases, the customers contact the office and either pay the overdue or make a payment arrangement. If the overdue amount is still not paid prior to termination day, remote disconnects are performed on residential meters (2SAMI). For commercial customers, the meter department disconnects the meter at the site. Customers have received 3 notices before the shut off occurs. BELD does not perform remote disconnects in the winter months. Any customer protected by a financial hardship cannot be terminated between November 15 and April 15 (winter moratorium).

A \$25 fee is charged to reconnect service if the payment is received. In addition, there is a \$30 returned check fee for any customer that bounces a check. The customer's account is tracked by social security number and address so if they default and leave and come back at another time the computer system can tell customer service that this is a duplicate number and they can research and find the old account to see if there was a balance.

### **Customer Deposits:**

A customer deposit is collected from businesses and residential property that is not owned. The required deposit is calculated at three times what BELD expects their average monthly bill to be. Deposits are held for 2 years. Interest is paid on deposits after the deposit has been held for 6 months (per DPU) credited to the accounts annually, until the deposit is returned. Residential accounts may be charged a deposit if they have been terminated for non-pay or have a history with BELD of not keeping their account current. Interest has to be paid on all deposits and the rate is at the current FDR rate per DPU regulations. From time to time BELD determines they will no longer hold Rental deposits if customers are in good standing and bills have been paid timely. The customer service department enters deposits into Northstar via a cashiering batch, which after posting by billing, applies the deposit to the customer account. Mary Ky verifies the deposits on a daily basis and posts to Great Plains via Northstar.

### **BILLING (Broadband Division):**

Bills for the Broadband Division are systemically generated on the first work day of each month. Amounts for pay per view and special pay programs are automatically generated in the system when they order the program from their box. Rates can be changed by Bill Mondeau, Dispatcher, and in his absence JoAnn Stak-Bregnard, Programming and Marketing Director, and in their absence Gail Cohen. Rates cannot be set up individually (i.e., you cannot have a basic rate for one customer and different basic rate for the same kind of customer). Rates are only changed once the Light Board has reviewed and approved any potential changes. A copy of the updated rates are required to be provided to the Department of Telecommunications and Cable.

Customers can pay their bills by cash, check, automatic bank transfers or online. See the Billing Broadband Division memo for details on how payments are processed and applied to Great Plains.

The billing cycle is run and then the cycle is closed. The billing Department posts all batches including the updating of balances. A bill print is performed and saved to a file. This file is sent to Universal Wilde, BELD's company that they hired to print, stuff and mail the bills to their customers. An export summary report, earned income report, franchise report and general ledger report are all saved to the S drive. The reports show revenue earned for each package of cable, franchise fees and general ledger amounts. A backup of the system is performed prior to billing so if anything goes wrong they can recreate.

Customer service is allowed once per year to reverse a movie that a customer said they didn't watch. Any adjustment is put in an adjustment batch, which requires approval of a manager all other entries (i.e., pay movies, work order transactions) are put into a daily batch. These batches are looked at and posted by Gail Cohen.

Bills are due on the 20<sup>th</sup> of each month and a 5% late fee may be applied to customer's account if paid late; however, due to state regulations, late fees cannot be charged until customer's account is 60 days past the due date. Broadband customers that don't pay their bills within 60 days receive a final notice and robo calls 24 hours prior to termination date. If no payment is received, then customer is shut off in 10-20 days. For Broadband, the full overdue balance has to be paid to be turned back on.

Broadhub is not integrated with the general ledger system; therefore, a journal entry is used to put the amounts into the accounting package.

The Universal Service Administrative Company (USAC) is an independent, government not-for-profit corporation that collects (USF) universal service contributions from telecommunication carriers and administers universal support mechanisms designed to help communities across the country secure access to affordable telecommunication services. USAC carries out its functions as the administrator under the oversight of the FCC.

BELD passes on USAC fees to the customers as a monthly expense on their bill. Quarterly reports are sent to the USAC based on estimated amounts due. BELD adjusts the rate each quarter based on the FCC public web site; this percentage varies each quarter. BELD also adds additional fees from both TRS and Nueter, which are other government agencies that collect these fees based on VOIP (voice over IP) revenues. BELD also works with third-party consultants by filing their annual 473 and 472 (BEAR) forms for local schools who participate in the School and Library program where they receive reimbursement revenues. Sometimes their reimbursements come in the form of a credit on our monthly invoicing and sometimes it is deposited into our account where we generate a payable to the schools. Note: Every April BELD files a 499A form that is required each year to true up the quarterly estimates.

### **Signal Fees:**

BELD uses an invoice processing system, Nestor by Sintec, to calculate programming fees. Once a month, after the customer's bills have been processed, JoAnn Stak-Bregnard exports a report from Broadhub (billing software) that tracks the total number of subscribers per programmer. This report is exported into Excel and imported into Nestor. Nestor has rates set up for each programmer per the contract between the programmer and BELD. Nestor then calculates an invoice for BELD based on the contract price and subscribers for that month. This invoice is then sent to the National Cable Television Commission (NCTC) for approval. Upon approval, NCTC issues an invoice to BELD for programming fees based on the data sent.

### **CASH RECEIPTS:**

Drop box (one located at Town Hall and another one located at BELD) and any payments mailed directly to BELD are processed by a Customer Service Representative (CSR). Note that only the CSRs and courier have access to the drop boxes. All batches processed by BELD employees are processed through the Remit Plus system (scanning system). The payments are broken up by types (checks only, check and stub, check and list, and multiples). The CSR prepares the batch for processing. A batch is opened and the payments are processed. For example, a check and stub (most common batch type) batch is opened, the checks and stubs are taken out of the envelopes and then placed in the tray of the remit machine. The CSR then hits the scan button and the stubs and check are read by the machine.

The CSR then has to verify the batch by reviewing the number of payments and stubs and reconciles that total to the batch summary sheet. The CSR signs off that the two totals match.

All batches are checked by the Helen Panico, Senior Clerk, to be sure amount of checks and/or cash equal the journal for all the batches included in the journal. A bank deposit (to Rockland Trust) for cash is prepared. All batches/journals are brought to billing clerk where Marie Hynes, Senior Billing Analyst, or Donna Clapp, Billing Analyst, rechecks the accuracy of the journal against the batches received. If this amount agrees with what she is given, the remit batch is pulled in to the billing system (Light Division's is Northstar i.e., Harris, and Broadband Division's is Boardhub) and she posts the journal to the customer accounts. Customer Service cannot post the journals this is done in the billing department.

Payments are received:

- Braintree Coop banks on Washington Street and Quincy Ave. (Bank accepts payments and deposit directly to BELD account. Braintree Coop keeps track of customers and payment amounts. Mary Hobart, Courier, goes to Braintree Coop daily to collect deposit listing and brings it back to BELD for posting.)
- Drop Box at town hall and 150 Potter Road gate entrance. (Mary Hobart collects daily.)
- Lock Box at Century Bank. (Century Bank collects amounts daily and deposit amounts directly to BELD's account. Century maintains a listing of amounts collected and brings listing to BELD on a daily basis for posting.)
- Automatic withdrawals, credit card payments settled thru Century Bank.

Customer service accepts cash through the payment window in office, in lock boxes and as automatic withdrawals from customers' accounts. When payments are received at the window the customer is given payment stub stamped PAID and the other stub is kept on file with the payment. Account payments can be made by cash, credit/debit cards, or checking account. The payments are processed the same as drop box payments above with the exception of the cash drawer is cashed out and reconciled with the bill stubs every working day around 2:30. The cash drawer is taken into a back room and amounts are verified and reconciled by one of the cashiers. Deposits are prepared and sent to the bank daily by a courier.

For the electronic payments received from Century Bank, Mary Ky sends a copy of payments to Dawn Anagnos, CSR to be processed as EFTS.

Mary Hobart takes the deposit to the bank after the amounts are checked and verified by the billing department. She then brings the deposit slip received from the bank up to the accounting department. The deposits are checked again with the journals saved on the S: drive. The accounting department also verifies that the deposit matches the computer printouts. If a deposit is prepared at the end of a day and doesn't get brought to the bank until the following day, the cash is locked up in a drawer and the checks are on top of that drawer endorsed "for Deposit Only". The locked drawer is outside of Gail Cohen, Manager of Support Services, office and only Gail Cohen and Helen Panico, Senior Clerk have access (key required). Mary Hobart also takes the transfer on a weekly basis to town hall as well;

meaning Accounting gives a cash turnover sheet that goes to Town Hall each week. The Treasurer verifies that these numbers match the documentation that goes with it and sign offs.

All journals are saved to Sharepoint (BELD's electronic filing system).

At the end of day, Mary Ky runs general ledger integration from Northstar to Great Plains. This process is to post all cash, billing, extra charge journals into Great Plains.

Accounting staff, Mary Ky reconciles general ledger cash to town reports monthly and bank statements for all cash, deposits, depreciation, and rate stabilization funds. These reconciliations are provided to Gail O'Sullivan, Accounting Supervisor.

BELD cash receipts are part of the Treasurer's cash report and are entered in by a member of the Treasurer/Collector Department. The Town Accountant reviews and posts to Softright.

NOTE - Cash receipts work the same way for electric and cable receipts.

### **PAYROLL:**

Employees enter their weekly payroll information electronically via the BELD Intranet system through the BELD time card portal system. Office employees and other employees that have regular access to a computer enter their own time through the portal system. Field employees and other employees that do not usually have access to a computer will have their time entered for them through this portal system by their supervisor or manager. Time entered through the portal, once approved by a manager, goes directly into a batch in Great Plains.

Employees can only enter time against a project that they have been granted access to in Great Plains. If an employee tries to enter their time against a project that they are not entitled to work on, then the system will disallow the time. If there is a new project needed, then someone that has access to Great Plains projects (typically Ken Stone) needs to set up the project for employees.

Once timesheets are submitted for all employees the supervisors will review each person's timesheet for accuracy in the portal. At this point, the supervisor can approve, change, delete or return a timesheet to an employee if changes are necessary.

All department supervisors must submit payroll to Art Graziano, Human Resource Manager, for approval and processing by Monday at 10:00 am. Any unapproved timesheets that are still in the system are then reviewed for accuracy and submitted into the Great Plains batch for processing. Each week, payroll is run by Art Graziano and if he is out of the office payroll will be run by Ken Stone. Actual pay period is bi-weekly but payroll approval is done weekly.

Art Graziano reviews the department payroll in the portal which is sorted by date, project, pay codes and hours. He reviews each employee and line item specifically looking for any amounts over 40 hours. Any hours over 40 may require further follow up in which Art Graziano has the ability to go line by line and evaluate if the time appears reasonable. After Art Graziano has spot checked time he approves all time and submits any remaining timesheets for processing.

Note: Art Graziano's personal time for the week is reviewed and approved by Ken Stone.

Art Graziano accesses the timesheet batch that was processed in Great Plains. He checks the dates and then selects the batch for posting. He then goes to the HR & Payroll module and builds the checks, calculates the checks and prints the checks. The print check process generates the actual payroll warrant. Before the warrant is printed Art checks to ensure that all employees are included on the warrant. After the warrant is printed Art goes line by line looking again for amounts over 80 hours or for overtime that seems unusual for an employee. If necessary, supervisors are called for verification of payroll. Ken Stone reviews and signs the warrant before it is submitted to the Commissioners for signature.

Once approved, the warrant is sent to the Town along with an Excel spreadsheet for the Town to upload to Softright. The Town reviews the warrant and calls if payroll appears large or unusual. The Town enters the warrant and then produces and prints checks with stamped signatures from the Town Treasurer. Checks and pay stubs (all checks are direct deposit) are received by Ken Stone and then sent to supervisors for disbursement to employees.

Great Plains also maintains each employee's vacation, personal and sick time availability and usage so employees can monitor time throughout the year. This information is available to every employee on their home screen.

**RECOMMENDATION:**

1. Although numerous reconciliations are being performed by the BELD Accounting Department, we recommend that these reconciliations be formalized in the sense of initialing and dating the reconciliations by the preparer and reviewer.

**TOWN OF BRAINTREE  
BRAINTREE MUNICIPAL GOLF COURSE  
SITE VISIT WRITE-UP**

**GENERAL INFORMATION:**

- Main Contact – Daryn Brown, Director of Golf Operations, 781-843-6513, [dbrown@braintreema.gov](mailto:dbrown@braintreema.gov)
- Key Employees – David Donnelly, Pro Shop Clerk, Ed Corcoran, Pro Shop Clerk, Bob Beach, Golf Pro
- Address – 101 Jefferson Street, Braintree, MA 02184
- Softright Fund Number – 63

The Town of Braintree (Town) owns and operates the Braintree Municipal Golf Course (the Course) as an Enterprise Fund of the Town. All employees of the Course are employees of the Town, with most being seasonal or part-time with the exception of Daryn Brown, Director of Golf Operations, and Bob Beach, Golf Pro. The Course utilizes an offsite server for their operations maintained by the Braintree Electric Light Department (BELD).

The restaurant located in the club house of the Course is a separate legal entity with a contract that pays an annual lease payment.

**ACCOUNTS PAYABLE AND CASH DISBURSEMENTS:**

The Course processes invoices similar to other Town departments, through the warrant process. Approximately 90% of all Course related invoices come directly to the Course. Others may get sent to Parks & Recreation or to Town Hall. Daryn Brown approves all invoices for payment and will use the Recreation Director as a back-up. Once all invoices are signed, an employee who splits her time between the Course and Recreation Department (Kate Sandstrom) will voucher the payments into Softright on a weekly basis. A batch cover sheet is produced for Daryn Brown to sign and is sent over the Accounting Department for payment.

**CASH RECEIPTS:**

The Course's main source of revenue are green fees. There are various rates associated with the greens fees that change depending upon age, time of the day, day of the week, residential status, etc. These rates are set by Daryn Brown through rate surveys, economic conditions and the overall goal to make golf affordable yet a sustainable business for the Town. These rates are ultimately approved by the Mayor. These rates are loaded in the Course's point of sales system, Club Prophet Systems (Club Prophet), by Daryn Brown, but David Donnelly or Ed Corcoran, Pro Shop Clerks, have the authorization to also change these rates with Daryn Brown's approval within Club Prophet. Different administration rights can be set up in Club Prophet in order to restriction or limit user access.

The Course currently accepts cash, check or credit card as forms of payment. It is estimated by the Course that approximately two-thirds of the payments are in credit card form. These forms of payments are received by members in the Pro Shop using one of two cash register terminals, both with

Club Prophet. The Course also sells/accepts gift cards as well. The gift cards are plastic cards with a unique identifying number that are activated at the time of purchase through Club Prophet. A receipt is provided to the customer purchasing the gift card as proof of purchase.

Every day a sales report is run from Club Prophet and reconciled to the cash receipts received. On a daily basis (with the exception of Sunday as the bank is closed) a deposit is made by the Course, typically by Bob Beach or a Pro Shop Clerk. The daily deposit made is for the previous day's collections (less the starting bank, \$200). The deposit is taken to Rockland Trust and a bank teller must stamp the back of the deposit slip in order it to be accepted by the Town. Cash receipts are safeguarded overnight in the safe behind the Pro Shop counter that has a combo lock and a key lock, to which only the Pro Shop Clerks have access. There are also security cameras throughout the Pro Shop.

On a weekly basis a Schedule of Payments to the Town Treasurer is put together by Bob Beach that details out the 7 days of cash receipts. A copy is kept on record at the Course, a copy if provided to the Town Accountant and a copy, along with the deposit slips, are provided to the Treasurer/Collector who signs off on the Schedule of Payments.

Lastly, in order to actually begin to golf, the Starter must 'clear' the golfers at the first tee. The Starter uses an iPad that is linked directly to Club Prophet that states the player's names and where a cart was purchased or not. The checks and balances are that the Starter must see a dollar sign on the iPad. If the Starter sees three dollar signs and four people on the tee the Starter calls into the Pro Shop on the two way radio. The Pro Shop clarifies there are only three paid then the Starter speaks to the group and informs them only three paid. At that point the fourth person goes into the Pro Shop and pays. The Starter will not let anyone out unless there is a red dollar sign. This also applies to carts. If there isn't a cart sign on the iPad then the person must walk.

### **INVENTORY:**

The Course has a number of items they sell such as; accessories, some clubs, balls, apparel, etc. The vast majority of the inventory the Course possesses at this point is on display in the Pro Shop, which very few items in the storage closet (labeled for employees only). This inventory is recorded in Club Prophet.

The Course performs a physical inventory count on a monthly basis and on an annual basis (end of December) by using a report from Club Prophet. Typically the physical inventory count is performed by either David Donnelly or Ed Corcoran. The physical inventory count is documented; however, once the next monthly inventory count is performed the previous month is thrown away. Additionally, no "prepared by" or "reviewed by" signatures or initial exist on the documentation.

Per Daryn Brown, the physical inventory count will typically agree to Club Prophet or have some small discrepancies in the smaller items such as gloves or balls. Inventory is never written off.

### **ADJUSTMENTS:**

Adjustments do occur (see examples below), but are typically made due to a change in the customer's request. Adjustments are made when the first sale is rung in and the end result is something different. Anyone in the Pro Shop can authorize an adjustment or a special rate. These adjustments are attached



to the daily report, which can tell you who made the adjustment based on the login of the user. This daily report is comprised of a cover sheet indicating if the Course is open or closed, weather conditions along with any special activities taking place at the Course and the daily sales report and total payout method (i.e., monies by cash, check or credit card). All of these transactions will appear on the Starter's iPad so that the Starter knows if the customer has paid, what time they are golfing and if they are taking a cart or not.

Additionally, all fees and/or prices can be overridden at the register with the exception of greens fees. The Course's specials have a greens fee element so we are able to replace a greens fee with a "special" containing a reduced greens fee.

#### Adjustment Examples per Daryn Brown:

1. Customer comes in and tells us they are walking. Their companion comes in and tells us they want to ride. The first customer comes back to us and tells us they want to ride. We void the first transaction and then ring them in for a greens fee and a cart fee.
2. Customer B comes in and we ring them in. After the transaction they tell us they are a senior. We void the first transaction and ring them in as a senior
3. Customer C comes in we ring them in and after the transaction they tell us they have a permit. We void the first transaction and ring them in with a permit.
4. Customer D comes in at 6:30 for a 7:15 tee time. We ring them in and find an opening prior to 7am when the rates change. We could just let it go but feel customer D is entitled to the cheaper before 7am rate.

#### RECOMMENDATIONS:

1. We recommend that only the Director of Operations be allowed to enter/change the approved Mayor rates.
2. We recommend a formal reconciliation of revenue collected per Club Prophet at the Course to Softright be performed on a monthly basis between the Course and Town (Accounting Office)
3. We recommend the Course formally document the monthly physical inventory count (i.e., date and initials of the preparer and reviewer)
4. We recommend copies of all physical inventory counts be kept until at least the external audit is performed.

**TOWN OF BRAINTREE  
WATER/SEWER DEPARTMENT  
SITE VISIT WRITE-UP**

**GENERAL INFORMATION:**

- Main Contact – James Arsenault, Director of Public Works, 781-794-8254, [jarsenault@braintree.gov](mailto:jarsenault@braintree.gov)
- Key Employees – Elizabeth Schaffer, Office Manager, Deborah Bjorkman, Principal Clerk, Susan Sass, Principal Clerk, William Russo, Principal Clerk, Lisa Buckley, Billing Analyst, Lou Dutton, Assistant Superintendent Water Works and Mark Thompson, Assistant Superintendent System Maintenance
- Address – 85 Quincy Avenue, Braintree, MA 02184
- Office Phone Number – 781-843-8097
- Softright Fund Number – 61

The Town of Braintree (Town) operates a Water and Sewer Department (W&S Department) and accounts for it as an enterprise fund of the Town. A Tri-Town Board of Water Commissioners (Tri-Town Board) exists that is comprised of Braintree, Randolph and Holbrook. This Tri-Town Board does not run or oversee the day-to-day operations, but rather has an impact on larger projects that effect the three Towns such as dredging projects.

**CASH DISBURSEMENTS:**

The W&S Department processes invoices similar to other Town departments, through the warrant process. Sue Sass and Bill Russo, Principal Clerks, are responsible for reviewing and processing invoices to be paid. These individuals will sign off on the physical invoices, make copies, which are maintained by the W&S Department and enter these invoices on an Excel spreadsheet maintained by the W&S Departments for payments made. These individuals will voucher the payments into Softright on a weekly basis. A batch cover sheet is produced to be signed by either Elizabeth Schaffer, Office Manager, or Jim Arsenault, Director of Public Works, and is then sent over the Accounting Department for payment.

A reconciliation is performed between the W&S Department's internal Excel spreadsheet records and Softright (Accounting). Once Accounting has posted the warrants, Sue Sass prints an Expenditure Report from Softright and compares amounts to the internal Excel spreadsheet. A check mark is put on each account number from the Expenditure Report signifying it agrees to the internal Excel spreadsheet. If a discrepancy exists it is investigate and resolved.

Note: The W&S Department utilizes purchase orders for various purchases. An "in-house" DPW PO system is used for goods related to water/sewer for day-to-day operations whereas the Softright PO system is used for contracts (>\$10K). These PO numbers are automatically assigned by the systems and it is important to note that no new vendors can be sent up by the W&S Department. This must be done by Accounting.

## **BILLING:**

### **Rate Setting:**

The water/sewer rates are reviewed annually by the W&S Department in conjunction with an outside firm that they contract with to perform analysis, provide options and give recommendations for possible adjustments. The recommendation of the W&S Department is then provided to the Mayor for his ultimate approval.

Rates are broken down between water and sewer usage, with a standard charge depending on the level of cubic feet consumed (rates are per 100 cubic feet, with flat quarterly charges regardless of usage); however, there are a few contracts/agreements that exist giving reduced rates to some commercial customers.

The rates are entered into Softright once per year by Softright themselves. In order for this process to occur, Lisa Buckley, Billing Analyst, logs a ticket to Softright and provides the updated rates to be used for the next fiscal year. As a check of the rates, Lisa Buckley will run a few test bills to verify the accuracy of the updated rates.

### **User Charges:**

The Town has approximately 11,500 meters. Approximately 80% of these meters are read wireless, 20% are read via ARB (Automatic Reading and Billing Receptacle with hinged cover) plug in and less than 1% (approximately 60 meters) require manual reads. It should also be noted that it is estimated that less than 1% of all customers receive an estimated bill instead of one based on actual usage consumption. At the moment it is the job of one individual, Lisa Norton, Meter Technician, to perform these readings. Ben Hulke is currently the backup to Lisa Norton and in training is a new employee, Jim Cooney. It should be noted that Meter Technicians can manually enter and/or change consumption data in Neptune N-Sight (the consumption/meter reading software) if a read does not come through or looks incorrect (this sometimes occurs with ARBs). They cannot however look at what a previous customer's usage was during the reading process.

In order to read and bill all of these meters the Town's 11,500 meters are broken up in three cycles (i.e., zones). All of the meters in each of the three cycles are read and billed on a quarterly basis (see schedule below).

- Cycle 1:
  - Usage period – Proceeding months of bill date and dates in the actual bill month
  - Bill date (end of month) – January, April, July, October
- Cycle 2:
  - Usage period – Proceeding months of bill date and dates in the actual bill month
  - Bill date (end of month) – February, May, August, November
- Cycle 3:
  - Usage period – Proceeding months of bill date and dates in the actual bill month
  - Bill date (end of month) – March, June, September, December

All of the consumption data from the meter reads are captured by Neptune N-Sight and is downloaded into Softright by Lisa Buckley. Once the data is in Softright Lisa Buckley uses this information to assess consumption and to detect "anomalies" by comparing the current reading to the historical usage. Variances reports are run to look for low usage, no usage and/or high usage meters. Lisa Buckley has the ability to manually change the read once it is time to bill. Upon satisfaction that the data is accurate, reports are generated, data is posted and bills printed. MassMailers is the third party responsible for actually printing the bills and mailing them directly to the customer.

### **CASH RECEIPTS:**

The W&S Department accepts cash, check, credit card and online payments as a form of payment for water/sewer bills. Customers can physically drop off or mail payments directly to the W&S Department, utilize one of two drop boxes or make the payment online. Receipts taken in at the W&S Department are safeguarded in safe with a combination lock until the daily deposit is made. The four clerks have access to this safe. The drop boxes (one located at Town Hall and one located at DPW) are locked and emptied by DPW employees. The keys to the drop boxes are kept at DPW. The online payments are directly received and processed by Century Bank. Century Bank processes payments that are mailed to the W&S Department's P.O. Box. Deb Bjorkman, Principal Clerk, will then pull in the lockbox payment files from Century Bank for posting to customer accounts as well as online payments received through invoice cloud. On a daily basis, a representative from Century Bank comes to the W&S Department in order to provide a report and the payments stubs that were processed from the day before for the W&S Department to post.

Through File Transfer Protocol (FTP) a member of the W&S Department will pull the file into Softright and post the receipts. These receipts are put on a deposit daily and deposited to Rockland Trust. Lockbox payments are put on a turnover, the only cash and checks received by the W&S Department that they bring to Rockland Trust would be payments received at the counter by customers coming in or any checks from the drop boxes and checks Century Bank is unable to process due to a lack of payment stub. A copy of the deposit slip is maintained by the W&S Department along with a Schedule of Payments to the Town Treasurer. These documents are also provided to the Treasurer/Collector who signs off on the Schedule of Payments to the Town Treasurer and third copy of the Schedule of Payments to the Town Treasurer is also provided to the Town Accountant for their records. As part of the Treasurer/Collector's packet two other Softright generated reports will accompany the Schedule of Payments form, a Treasury Report and a Daily Report.

A commitment is generated through the posting of reads and then calculating the charges by Lisa Buckley. This commitment is then saved to the S drive.

### **ADJUSTMENTS:**

Abatements are initiated by the customer and must be in writing (email is also acceptable). The W&S Department does not have a formal, written, abatement form or policy. All abatement requests are reviewed by Elizabeth Schaffer who researches the situation and approves or denies the abatement with support from Lisa Buckley's calculations of excess usage. The W&S Department will consider abating if the customer can demonstrate that excess usage has not entered into the sewer system. An abatement is granted only one time per account. A copy of the customer's letter and applicable documentation gets filed in an abatement folder for the W&S Departments own records.

Once an abatement is approved a copy of the approval letter is provided to Lisa Buckley, in order to make the change to the customer's record in Softright. Notes are left in the Softright system regarding the approved (or denied) abatement and a credit is issued to the customer's account (if approved). Lisa Buckley will maintain a physical copy of a Packet Proof TPM report from Softright of the abatement for up to one fiscal year at a time. The abatement process will typically take anywhere from a few days to a couple of weeks depending on the level of activity going on in the W&S Department and/or the research required relating to a particular customer's request.

**RECOMMENDATIONS:**

1. We recommend that in order for rates to be updated in Softright, the Director of Public Works signs off on the amounts being provided to Softright for updating.
2. We recommend that changes made to reads be documented and approved.
3. We recommend a formal commitment be prepared that is signed off by the Director of Public Works and forwarded to the accounting office.
4. We recommend the W&S Department establish a formal written policy related to abatements that would include dollar and/or percentage maximums for allowed abatements.
5. We recommend the W&S Department create a standard abatement form in order for customers to request an abatement.
6. We recommend the Director of Public Works approves abatements.
7. We recommend a summary Excel file be maintained by the W&S Department to track abatements. This summary would include customer name, address, date of abatement request, outcome and date of abatement approval (if applicable)