

CITY OF BURLINGTON, VERMONT

Technical Proposal for Audit of
Financial Accounts and Records

For the Years Ended June 30, 2011 - 2014

Submission Date: June 27, 2011

Contact: Scott C. McIntire, CPA
Vice President
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CITY OF BURLINGTON, VERMONT
AUDIT PROPOSAL

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

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June 27, 2011

Rich Goodwin, Assistant
Chief Administrative Officer
For Finance and Management
City of Burlington
City Hall
149 Church Street
Burlington, VT 05401

Re: RFP for City Audit

We are pleased to present a proposal to perform audit services for the City of Burlington for the years ending June 30, 2011 - 2014.

We have organized this proposal into two major sections. The first provides background information about the Firm's history, our Governmental Services Department, quality control, types of services we offer, client references and listing, and staff resumes. The second section is specific for the audit of the City of Burlington, including our audit approach, and specific qualifications to perform services.

We would like to bring your attention to the following items that we feel make us most qualified to perform audit services for the City of Burlington.

Quality Control

Our Firm is recognized for quality service by our clients, and all major bond rating agencies. We have developed a very detailed quality control system within the Firm to assure quality service and reporting. Over the past 25 years, the Firm has undergone rigorous peer reviews which have resulted in the highest level of compliance.

We have enclosed a copy of our most recent peer review report. This process ensures the highest level of quality and integrity to our clients.

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

As part of our commitment to quality, the firm has implemented (ahead of the required time frame) the most recent Statements on Auditing Standards, generally referred to as the risk assessment suite of standards that require a more rigorous assessment and testing of internal controls.

Officer Participation

A major advantage of hiring our firm is the high level of officer participation. Shareholders will personally manage all phases of the engagement. We will also assign only trained, experienced staff to the City of Burlington audit. We will not assign untrained staff to the City of Burlington audit, and annually, we will assign the same staff to the engagement.

Financial Statement Preparation

We will work with the City to determine the best methodology for preparing the CAFR for fiscal 2011 and future years.

We can import the City's complete trial balance into our paperless audit system to generate the Comprehensive Annual Financial Report. This process will allow the City to review the Financial Statement while the audit is occurring, resulting in a streamlined financial statement review process. We understand that for fiscal year 2011, the City is considering engaging Sullivan Powers & Company prepare the CAFR. That option may well be beneficial for fiscal 2011.

Firm Experience and Depth

We are a large regional auditing firm with over 40 CPA's. Melanson Heath & Company has performed Government municipal audits since 1978 and currently performs more governmental auditing and consulting services than any other northern New England firm. Because of our size and expertise, we are able to provide a full range of services for communities similar in size to the City of Burlington.

Our Governmental Services Department has five Shareholders and a staff of 40 that work exclusively on governmental audits, providing us with the capacity and depth to audit the City and its various enterprise activities. Each of the five governmental Shareholders has over 20 years of auditing experience and each has

their own particular area of expertise including: Risk Assessment, GASB Pronouncements, Fraud, School issue, and OMB Circular A-133.

Firm Size and Scope

We are proposing to approach this engagement as a team. Scott McIntire will be the lead Shareholder and be responsible for the General Fund and Airport Fund. John Sullivan will be responsible for the Pension Fund, as well as the Telecom Fund. Sheryl Burke will be responsible for all School Related funds. Frank Biron will be responsible for all remaining funds and coordinating audit areas across the various funds. Further, each of the four Shareholders will assign their audit areas, including federal compliance testing as required by OMB Circular A-133, to teams of professionals.

Technical Resource

Most of our municipal clients use us as a primary technical resource for accounting, finance, and budgeting issues. We maintain a complete and up-to-date library of governmental publications, and we belong to various governmental organizations. We will keep you informed of current topics and proposed changes in governmental generally accepted accounting principle (GAAP) pronouncements. This includes the Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We recently conducted several training sessions on Statement No. 54 for the New England State's Government Finance Officers Association.

We look forward to establishing a professional relationship with the City of Burlington. If you have any questions regarding this proposal, please call.

Sincerely,



Scott C. McIntire CPA
Vice President
Melanson Heath & Company, PC

Qualifications of Melanson Heath & Company

MELANSON HEATH & COMPANY

FIRM BACKGROUND

Melanson Heath & Company is a full service regional Certified Public Accounting firm licensed in Massachusetts, New Hampshire, Maine, and Vermont. The Firm currently has 10 officers, 5 managers, and 65 staff. The Firm specializes in governmental audit and consulting services, and has offices in Andover and Greenfield, Massachusetts, Nashua and Manchester, New Hampshire, and Ellsworth, Maine.

The Firm's management and key assigned staff are professionals properly licensed to practice in Vermont. Because of the diverse background of the officers, the Firm is able to offer a wide range of services, including accounting and auditing, tax planning and preparation, management advisory services, and fraud investigation services.

Our History

The Firm's roots run deeply in the governmental sector.

The Firm was originated in 1976, and the first few clients were municipalities requiring audit and consulting services. In the mid 1980's, the Firm established a Governmental Services Department, and made a conscious effort to focus efforts in developing a specialty of governmental auditing and consulting. The Firm underwent and continues to undergo continued steady growth in this area.

Governmental Services Department

The Firm's continued success and growth in the governmental services area is the result of closely monitoring the following specific goals and objectives that were implemented by our Governmental Services Department in the mid 1980's.

- Provide a high level of officer participation and supervision in all audits.
- Provide for officer and staff availability to our clients throughout the year.
- Provide technical expertise unsurpassed in the industry.
- Provide a highly experienced staff that thoroughly understands the uniqueness of governmental accounting and auditing.
- Develop procedures to provide quality audit services in an efficient and cost-effective manner.
- Provide quality recommendations and training to our clients to simplify and improve their accounting records and internal controls.
- Provide a timely service and minimize disruptions to clients' staff.
- Implement internal quality control steps to assure our work product meets the highest standards of quality and accuracy.

We have stayed focused on implementing these goals over the years, which has resulted in our current leadership role in the governmental arena. Through controlled growth, we now perform services for more New England municipalities than any other firm, and have an extremely loyal client base.

Our Approach to Audits

We stress planning in our audit engagements. We devote the months of April through June to perform preliminary audit work at all of our upcoming governmental audits. We also meet with client personnel to discuss the specific documentation that will be required to perform actual fieldwork in the winter, and schedule a date for fieldwork. This greatly improves the efficiency and timeliness of the audit, and minimizes disruptions to the client governmental staff.

Our goal is that the municipality benefit from the annual audit. We have trained our staff to look for ways to simplify and improve the accounting systems and internal controls of our clients. This conscious effort occurs throughout fieldwork,

and when we identify areas where improvements can be made, we informally discuss our recommendations with the client. Typically, this interaction is all that is needed to provide improvements. If additional assistance is needed, we are available on a year-round basis to provide these services.

We use state-of-the-art equipment and paperless auditing software. This technology allows our audit team to work together efficiently, to streamline workflow processes and provides time-saving automation of audit tasks. **We have significant experience with the Pentamation general ledger system, and we anticipate obtaining trial balance, as well as other data, in an electronic file to facilitate our detail testing. If the City requests our Firm to assist with the preparation of the Comprehensive Annual Financial Report (CAFR), we will import the trial balance to our paperless system which will allow for the CAFR to be prepared while the audit is occurring, resulting in a streamlined financial statement review process.**

We assign experienced auditors in all our governmental audits. Our staff average from two to five years of full-time governmental auditing and consulting experience, and we assign the same staff to engagements annually. This improves the overall efficiency of the audit by eliminating the need to "re-train" the auditors.

Quality Control

The Firm has established very high standards of quality control. This can be best demonstrated by the high level of officer participation in all audit engagements. Audit officers are always key members of the audit team assigned to a municipality. They are present throughout fieldwork, and play major roles in the review and evaluation of client internal controls, and overall audit management. This results in quality management letter comments, timely resolution of audit issues, and smoothly run audits.

We also participate in outside organizations which perform external quality control evaluations of our Firm. As a demonstration of our commitment to quality control, we joined the Private Company Practice Section (PCPS) of the Division for CPA Firms of the American Institute of CPA's in 1984 and the New England Quality

Review Division in 1993. These organizations are concerned primarily with quality control in accounting and auditing services.

Our membership requires that we undergo a review of our accounting and auditing practice by an independent reviewer every three years. The results of all our peer reviews (copy of most recent enclosed in Addendum A) found our systems and procedures meet or exceed the requirements of the American Institute of Certified Public Accountants. In all peer reviews, samples of our governmental audit engagements were selected for review.

We have also established a very demanding continuing professional education program. At Melanson Heath & Company our professional staff typically spends far more time than required in continuing professional education, constantly improving and updating the skills necessary to service our clients.

Involvement in Professional Organizations

In order to keep abreast with the ever-changing governmental accounting and auditing pronouncements, and other timely governmental issues, we maintain an active role in the following professional organizations:

American Institute of CPAs
Massachusetts Government Finance Officers Association
Massachusetts Auditors and Accountants Association
Massachusetts Society of CPAs Municipal Accounting
and Auditing Committee
Government Finance Officers Association
New England Government Finance Officers Association

UMAS Training Courses

Our Governmental Services Department has been providing training for governmental employees and officials on various topics of interest. For the past 16 years, we have annually instructed a formal 20-hour course on Governmental Accounting. All participants of the course receive a copy of a comprehensive training manual we prepared. Some of the major topics in the course include:

- Fund structure and common classifications.
- Chart of accounts structure and analysis of accounts.
- Accounting systems.
- Preparing and recording the budget.
- Recording transactions.
- Closing the books at year-end.
- Preparing annual financial reports.
- Establishing sound internal controls.
- Statutory responsibilities.

The course is updated annually to include current GASB pronouncements and statute changes. If awarded the audit, we would welcome and encourage any City of Burlington employee to attend our next governmental accounting course, free of charge.

Summary of Recent Audit Experience

Summary of Recent Audit Experience

We have been engaged to perform, or are currently performing auditing or other professional services for the following local governments:

	<u>Years Audited</u>
<u>Vermont:</u>	
Putney School	1988 - 2010
<u>Massachusetts:</u>	
<u>Cities:</u>	
Town of Amesbury (City Government)	1999 - 2010
City of Everett	2004 - 2010
City of Fitchburg	1993 - 2010
Town of Greenfield (City Government)	1985 - 2010
City of Holyoke	1989 - 2010
City of Lawrence	2000 - 2008
City of Leominster	1993 - 2010
City of Lynn	2005 - 2010
City of Medford	1988 - 2010
Town of Methuen (City Government) (CAFR)	1989 - 2010
City of Newburyport	2004 - 2010
City of Pittsfield	1991 - 2000
City of Quincy	2002 - 2007
City of Revere	1999 - 2010
City of Springfield	1995 - 2004
Town of Watertown (City Government)	1993 - 2010
<u>Towns:</u>	
Town of Amherst	1994 - 1996, 1998 - 2010
Town of Ashby	2000 - 2010
Town of Ashland	2006 - 2010
Town of Athol	1989 - 2010
Town of Barre	2000 - 2010
Town of Becket	2005
Town of Boxford	2001 - 2010
Town of Blandford	1996 - 1997, 1999, 2003 - 2010
Town of Bourne	1994 - 2007
Town of Boylston	2002 - 2010

	<u>Years Audited</u>
Town of Cheshire	1999 - 2002
Town of Chester	2003 - 2010
Town of Concord	1998 - 2010
Town of Danvers (CAFR)	1995 - 2010
Town of Dedham	1996 - 2001
Town of Douglas	2007 - 2010
Town of Dover	1993 - 2010
Town of Dracut	1987 - 2010
Town of Dunstable	2001
Town of Easton	2000 - 2010
Town of Essex	1992, 1995 - 1996, 1999
Town of Framingham	1992 - 2010
Town of Franklin	2005 - 2010
Town of Great Barrington	1993 - 2010
Town of Hinsdale	2004 - 2010
Town of Holbrook	1995 - 2006, 2008 - 2010
Town of Hubbardston	2004 - 2010
Town of Hudson	1989 - 1991, 1995 - 2010
Town of Ipswich	1991 - 2005
Town of Kingston	1995 - 2010
Town of Lee	1989 - 2010
Town of Lexington	1999 - 2010
Town of Ludlow	1993 - 1996, 1998 - 2010
Town of Lunenburg	1985 - 2004
Town of Lynnfield	1997 - 2010
Town of Manchester-by-the Sea	2005 - 2008
Town of Maynard	2006 - 2010
Town of Medfield	2001 - 2008
Town of Medway	1994 - 2010
Town of Middleborough	2005
Town of Montague	1986 - 2010
Town of Needham	1994 - 2010
Town of New Salem	1994 - 1997
Town of North Andover	1996 - 2002
Town of North Attleborough	2008 - 2010
Town of Norwell	2007 - 2010
Town of Norwood	2004 - 2010

	<u>Years Audited</u>
Town of Reading	2003 - 2010
Town of Rutland	1998 - 2010
Town of Saugus	2003 - 2010
Town of Sharon	2001 - 2010
Town of Sheffield	2001 - 2010
Town of Shelburne	2001 - 2003
Town of Sherborn	2002 - 2010
Town of Somerset	2001 - 2003
Town of Southampton	1998 - 2000
Town of Southbridge	2002 - 2008
Town of Stoneham	1997 - 2008
Town of Sutton	2000 - 2005, 2010
Town of Swansea	2001 - 2003
Town of Templeton	2002 - 2010
Town of Uxbridge	2005 - 2010
Town of Ware	2002
Town of Webster	2000 - 2003
Town of West Boylston	2000 - 2010
Town of West Bridgewater	1989 - 2002
Town of Westford	1988 - 2010
Town of Westminster	1993 - 1995, 1998 - 2000
Town of West Springfield	1989 - 2010
Town of Whitman	2007 - 2010
Town of Wilbraham	1994 - 2010
Town of Williamsburg	2006
Town of Winchendon	1987 - 2010
<u>Contributory Retirement Systems:</u>	
Town of Athol	1989 - 2010
Town of Concord	1997 - 2010
Town of Danvers	1995 - 2010
City of Everett	2004 - 2010
City of Fitchburg	1993 - 2010
Town of Framingham	1992 - 2010
Town of Greenfield	1984 - 2010
City of Holyoke	1988 - 2010
City of Leominster	1993 - 2010
Town of Lexington	1998 - 2010

	<u>Years Audited</u>
City of Medford	1988 - 2010
Town of Methuen	1988 - 2010
Town of Montague	1985 - 2010
Town of Needham	1995 - 2010
Town of Norwood	2004 - 2010
Town of Saugus	2002 - 2010
City of Springfield	1994 - 2003
Town of Watertown	1993 - 2010
Town of West Springfield	1989 - 2010
<u>School Districts:</u>	
Ashburnham-Westminster Regional School District	1992 - 2010
Athol-Royalston Regional School District	1986 - 2010
Concord-Carlisle Regional School District	1998 - 2010
Erving Regional School District	1995 - 2010
Franklin County Technical School District	1986 - 2010
Gill-Montague Regional School District	1987 - 2010
Greater Lawrence Regional School District	1992 - 2010
Greater Lowell Regional Technical School District	1994 - 2010
Groton-Dunstable Regional School District	1997 - 2010
Hamilton-Wenham Regional School District	1987 - 2010
Hawlemont Regional School District	1999 - 2003
Mohawk Trail Regional School District	1999 - 2004
Montachusett Regional School District	1997 - 2010
North Middlesex Regional School District	1988 - 1993, 2000 - 2010
Pathfinder Regional School District	1989 - 2010
Southeastern Regional Vocational School District	2000 - 2002
Southern Berkshire Regional School District	1998 - 1999
Southern Worcester County Vocational Technical	1997 - 2003
Wachusett Regional School District	1989 - 1996, 2002 - 2006
Whittier Regional Vocational Technical School	2005 - 2010
<u>Electric Enterprise Divisions:</u>	
Danvers Electric Division	1995 - 2010
Littleton Gas & Electric Department	2005 - 2010
Norwood Electric Department	2004 - 2010
Peabody Municipal Light Plant	1994 - 2008
Reading Municipal Light Plant	2003 - 2010
Wakefield Municipal Gas and Light Department	2000 - 2010

Years Audited

Other Municipal Organizations:

Berkshire Athenaeum	1992 - 2003
Berkshire Training and Employment Program	1992 - 1999
Bondsville Fire and Water District	1993 - 2010
Bourne, MA Landfill	1999 - 2007
CASE Collaborative	2002 - 2010
Coastal Collaborative	1994 - 2010
Dedham-Westwood Water District	2008 - 2010
Franklin-Hampshire Employment and Training	1986 - 2010
Franklin Regional Council of Governments	1998 - 2010
Greater Newburyport Educational Collaborative	1994 - 2001
Hampshire Council of Governments	2000 - 2010
Littleton Water Department	2005 - 2010
Martha's Vineyard Municipal Airport	2001 - 2002
Massachusetts Career Development Institute, Inc.	2002
Middlesex County	1991 - 1996
Pioneer Valley Planning Commission	1990 - 2010
Salem-Beverly Water Supply Board	2000 - 2010
Springfield Redevelopment Authority	1996 - 2010
Springfield Water and Sewer Commission	1998 - 2010
Turners Falls Fire and Water District	1988 - 1992, 1994 - 2010

New Hampshire:

Cities:

City of Claremont	2007 - 2010
City of Concord (CAFR)	1992 - 2010
City of Dover (CAFR)	1990 - 2008
City of Keene	2009 - 2010
City of Laconia	2008 - 2010
City of Laconia Water Works	2008 - 2010
City of Nashua (CAFR)	2002 - 2010
City of Portsmouth (CAFR)	1994 - 2010
City of Somersworth	1984 - 2009

Towns:

Town of Bedford (CAFR)	2005 - 2010
Town of Bristol	2007 - 2010
Town of Canterbury	2007 - 2010

	<u>Years Audited</u>
Town of Carroll	2008 - 2010
Town of Danville	2008 - 2010
Town of Deerfield	2008 - 2010
Town of Deering	2007 - 2009
Town of Dunbarton	2009 - 2010
Town of Enfield	2007 - 2009
Town of Exeter	2007 - 2010
Town of Goffstown	1999 - 2010
Town of Greenland	2007 - 2010
Town of Greenville	1983 - 2009
Town of Hanover	2008 - 2010
Town of Hollis	1980 - 2010
Town of Hopkinton	2006 - 2009
Town of Litchfield	2008 - 2010
Town of Londonderry (CAFR)	2003 - 2010
Town of Madison	2008 - 2009
Town of Merrimack	2008 - 2010
Town of Newfields	2007 - 2010
Town of New Ipswich	2010
Town of Newmarket	2007 - 2010
Town of Northfield	2007 - 2010
Town of Pelham	2010
Town of Piermont	2008 - 2010
Town of Plaistow	2007 - 2009
Town of Raymond	2007 - 2010
Town of Sandown	2007 - 2010
Town of Salem	2008 - 2010
Town of Sullivan	2008 - 2010
Town of Sunapee	2008 - 2010
Town of Temple	2000 - 2005, 2007 - 2010
<u>Counties/Districts:</u>	
Belknap County	2010
Berlin Water Works	2009 - 2010
Contoocook Water District	2007 - 2010
County of Rockingham	2009 - 2010
Emerald Lake Village District	2007 - 2010
Grasmere Village District	2009 - 2010

	<u>Years Audited</u>
Ossipee Fire District	2007 - 2010
Sullivan County	2004 - 2010
Tilton-Northfield Fire District	2008 - 2010
Tilton-Northfield Water District	2008 - 2010
<u>School Districts:</u>	
Amherst School District	2003 - 2009
Derry Cooperative School District	2008 - 2010
Dunbarton School District	2002 - 2010
Farmington School District	2008 - 2010
Franklin School Department	2008 - 2010
Goffstown School District	2002 - 2010
Hill School District	2008 - 2010
Merrimack School District	2009 - 2010
Middleton School District	2008 - 2010
Mont Vernon School District	2005 - 2009
New Boston School District	2002 - 2010
Oyster River School District	2007 - 2010
SAU 8 - Concord School District	2006 - 2010
SAU 18	2008 - 2010
SAU 19	2002 - 2010
SAU 39	2005 - 2009
Souhegan Cooperative School District	2005 - 2010
<u>Other Governmental Organizations:</u>	
Central New Hampshire Regional Planning	2008 - 2010
Nashua Regional Planning Commission	2008 - 2010
Nashua Region Solid Waste Management District	2008 - 2010
Rockingham Planning Commission	2006 - 2010
Strafford Regional Planning Commission	2006 - 2010
Upper Valley Planning Commission	2009 - 2010

References

References

Listed below are the names of individuals from municipalities we have audited and provided consulting services. We are proud of our reputation and invite you to discuss our qualifications with them. You may also call any of our other clients listed in this proposal.

1. City of Nashua, New Hampshire

Ms. Rose Evans 603-589-3166
Controller

Scope of Services: Audit and various consulting services

Years Audited: 2002 - 2010

2. Town of Lexington, Massachusetts

Mr. Robert Addelson 781-862-0500, ext. 219
Finance Director

Scope of Services: Audit and various consulting services

Years Audited: 1999 - 2010

3. City of Concord, New Hampshire

Mr. Brian LeBrun 603-225-8583
Town Accountant

Scope of Services: Audit and various consulting services

Years Audited: 1992 - 2010

4. Town of Watertown, Massachusetts

Mr. Michael Driscoll 617-972-6465
Town Manager

Scope of Services: Audit and various consulting services

Years Audited: 2003 - 2010

5. Mr. Michael Gilber

Business Manager 802-864-8495
Burlington School District

Resumes of Key Staff

RESUME OF SCOTT C. McINTIRE, CPA

Mr. McIntire is an Officer of the Firm's Governmental Services Department.

He is a Certified Public Accountant and holds membership in the American Institute of Certified Public Accountants (AICPA), the Massachusetts Society of Certified Public Accountants, and the Massachusetts Government Finance Officer's Association. He received his B.S. Degree in Accounting from Plymouth State College.

Mr. McIntire has 23 years of governmental accounting and auditing experience and manages over 30 audits annually. He prepares seven Comprehensive Annual Financial Reports (CAFR) annually and evaluates CAFRs from throughout the country as a member of the Government Finance Officer's Association's Special Review Committee. He is a frequent speaker at various governmental accounting organizations on such subjects as GASB 34, GASB 54, and on Elected Officials Guide to Understanding the Audit Process.

Annually, Mr. McIntire attends the American Institute of Certified Public Accountants Governmental Auditing Conference in Washington, D.C. to stay current on GASB standards, and single audit requirements. He is often a speaker at governmental accounting and auditing conferences.

For five years, Mr. McIntire was the lead auditor for Manchester Airport in Manchester, New Hampshire.

* * *

Participation in the City of Burlington Audit: Mr. McIntire will be the lead Shareholder on the City of Burlington audit with primary responsibility for the City's General Fund and Airport Fund. At the conclusion of the fieldwork, he will perform quality control reviews of all working papers and financial statements. He will be the key contact person for the City of Burlington audit.

RESUME OF FRANK R. BIRON, CPA

Mr. Biron is the President and Audit Quality Control Officer of the Firm.

He is a Certified Public Accountant licensed in Vermont and holds membership in the American Institute of Certified Public Accountants (AICPA), the New Hampshire and Massachusetts Society of Certified Public Accountants, and the Massachusetts Government Finance Officer's Association. He is also a member of the Society of CPA's Municipal Accounting and Auditing Committee. He received his Bachelor of Science Degree in Accounting from New Hampshire College.

Mr. Biron has 30 years of governmental accounting and auditing experience and has been involved in the development of municipal fund accounting systems and the implementation of municipal computer systems. He currently instructs the Firm's formal governmental accounting course, as well as various courses for the Municipal Auditors' and Accountants' Association. He has considerable experience in CAFR audits and received the AICPA Certificate of Educational Achievement in Governmental Accounting and Auditing.

* * *

Participation in the City of Burlington Audit: Mr. Biron will provide a second quality control review of all workpapers and reports and will have primary responsibility for all non-major funds and coordinate all interfund accounts.

RESUME OF JOHN J. SULLIVAN

Mr. Sullivan has worked in the field of governmental services since 1972, and has provided auditing, consulting and computer advisory services to municipalities in Massachusetts, New Hampshire, and Vermont.

His experience includes governmental audits, auditing of electronic data processing systems and implementation, budget assistance, fraud investigations, systems designs, performance audits, training, and support.

In addition to his work experience, he is active in education, training and various professional organizations. He has instructed a municipal training course for Western New England College, Budgeting in the Masters of Public Administration programs at American International College, as well as courses sponsored by the American Institute for Certified Public Accountants, and Massachusetts Municipal Auditors' and Accountants' Association, Massachusetts and New Hampshire GFOA and the Massachusetts Association of School Business Officials.

* * *

Participation in the City of Burlington Audit: Mr. Sullivan will have primary responsibility for the City's Telecom Fund and Pension Fund.

SHERYL L. STEPHENS BURKE, CPA, MST

Ms. Burke is an officer in the Firm's Governmental Services Department. She is a Certified Public Accountant licensed in New Hampshire, Massachusetts, and Maine and has 22 years of public accounting experience. She received a Bachelor of Science degree in Accountancy and a Master of Science degree in Taxation (MST) at Bentley College. She holds membership in the American Institute of Certified Public Accountants (AICPA) and New Hampshire Society of Certified Public Accountants. Sheryl has served on the Board of Directors of several local nonprofit organizations.

Ms. Burke's areas of expertise are focused in governmental and nonprofit auditing, accounting, and consulting, as well as federal compliance auditing and nonprofit taxation.

* * *

Participation in the City of Burlington Audit: Ms. Stephens Burke will be responsible for all School-related funds.

RESUME OF ERICA LUSSIER, CPA

Ms. Lussier graduated from the Whittemore School of Business at the University of New Hampshire with a Bachelor of Science degree in Business Administration, concentration in Accounting. Upon graduation in May of 2000, Ms. Lussier worked for an Accounting firm in Manhattan in the Business Management sector. She joined our firm in June of 2001.

As a Supervisor of our Governmental Services Department, Ms. Lussier has worked exclusively on municipal audits, and has performed special studies of the use of federal grant funds. Ms. Lussier has also assisted several municipalities with the implementation of GASB 34.

* * *

Participation in the City of Burlington Audit: Ms. Lussier will serve as a Supervisor in the City of Burlington audit.

* * *

Summary of Recent Municipal Audit Experience:

- | | |
|----------------------------|------------------------------|
| Ashburnham-Westminster RSD | Town of Kingston, MA |
| Regional School District | Town of Lynnfield, MA |
| City of Lawrence, MA | Town of Maynard, MA |
| City of Quincy, MA | Town of Middleborough, MA |
| Town of Bourne, MA | Town of Millis, MA |
| Town of Brookfield, MA | Town of North Andover, MA |
| Town of Danvers, MA | Town of Sharon, MA |
| Town of Dedham, MA | Town of Somerset, MA |
| Town of Dracut, MA | Town of Watertown, MA |
| Town of Framingham, MA | Town of West Bridgewater, MA |
| Town of Holbrook, MA | Town of Westford, MA |
| Town of Ipswich, MA | |

RESUME OF ALINA KORSAK, CPA

Ms. Alina Korsak has been with Melanson Heath & Company, PC for ten years. Prior to that, she was a staff accountant at a Boston, Massachusetts accounting firm. Before joining a public accounting firm, Ms. Korsak completed her one-year internship as an internal auditor at Massachusetts Water Resources Authority. She received a Bachelor of Science degree in Accounting at Emmanuel College in Boston, graduating Magna Cum Laude.

Ms. Korsak is a Certified Public Accountant, licensed in Massachusetts and New Hampshire. She holds memberships in Massachusetts and New Hampshire Society of CPAs and American Institute of Certified Public Accountants.

* * *

Participation in the City of Burlington Audit: Ms. Korsak will serve as a Supervisor in the City of Burlington Audit.

* * *

Summary of Recent Municipal Audit Experience:

City of Medford, MA	Town of Framingham, MA
City of Methuen, MA	Town of Lexington, MA
Town of Amesbury, MA	Town of Merrimack, NH
Town of Concord, MA	Town of Needham, MA
Town of Easton, MA	Town of Sutton, MA

RESUME OF KAREN BURKE

Ms. Burke is a Supervisor in the Firm's Governmental Services Department. She received her Bachelor of Science Degree from Castleton State College, graduating Cum Laude.

Prior to joining the Firm in December of 1999, Ms. Burke worked for the Federal Depository Insurance Company conducting various compliance and internal control reviews and audits in financial institutions, as well as, analyzing and concluding on trends and financial statements.

* * *

Participation in the City of Burlington Audit: Ms. Burke will serve as a Supervisor in the City of Burlington Audit.

* * *

Summary of Recent Audit Experience:

City of Revere, MA
Town of Amesbury, MA
Town of Ashland, MA
Town of Easton, MA
Town of Framingham, MA
Town of Franklin, MA
Town of Lexington, MA

Town of Millbury, MA
Town of Sutton, MA
Town of West Boylston, MA
Town of Weston, MA
Town of Whitman, MA
Ashburnham-Westminster RSD

RESUME OF ERIC J. DEMAS

Mr. Demas is a Supervisor of the Firm's Governmental Services Department. He received his B.S. in Accounting with a minor in Finance from New Hampshire College in 1997. He received a M.S. in Business Administration concentrating in Finance from Southern New Hampshire University in 2004.

Prior to joining the Firm, Mr. Demas was employed as the Chief Financial Officer for the Town of Hollis, New Hampshire for five years. Mr. Demas was responsible for overseeing all financial activities for the Town, including Accounting, Cash Management, Budgeting, and Information Systems.

In addition to supervising audit engagements, Mr. Demas has been involved with several forensic investigations and consulting engagements, including acting as Interim Business Manager for Nashoba Regional School District. Currently, Mr. Demas is focused on audit services for several municipalities located in the Commonwealth of Massachusetts.

Participation in the City of Burlington Audit: Mr. Demas will serve as a Staff Accountant in the City of Burlington audit.

* * *

Summary of Recent Massachusetts Municipal Audit Experience:

City of Fitchburg MA	Town of Amesbury, MA
City of Holyoke, MA	Town of Belmont, MA
City of Lawrence, MA	Town of Dedham, MA
City of Leominster, MA	Town of Greenfield, MA
City of Medford, MA	Town of Methuen, MA
City of Quincy, MA	Town of North Andover, MA
City of Revere, MA	Town of Rockland, MA
City of Springfield, MA	Town of Southbridge, MA
City of Worcester, MA	Town of West Springfield, MA
Berlin-Boylston RSD	Southern Worcester RVTSD
Greater Lowell RVTSD	Winchendon School District
Nashoba RSD	

RESUME OF RYAN CORNWELL

Mr. Cornwell is a member of the Governmental Services Department. He received his Bachelor of Science degree in Accounting from Southern New Hampshire University in 2004, graduating Magna Cum Laude. Mr. Cornwell is also a member of the Gamma Nu Chapter of Delta Mu Delta, a national honor society in Business Administration.

Prior to joining the Firm in February of 2004, Mr. Cornwell worked at Rockingham Venture, Inc. primarily in a supervisory capacity.

* * *

Participation in the City of Burlington Audit: Mr. Cornwell will serve as a Staff Accountant in the City of Burlington audit engagement.

* * *

Summary of Recent Audit Experience:

City of Revere, MA
Town of Amesbury, MA
Town of Ashland, MA
Town of Easton, MA

Town of Framingham, MA
Town of Franklin, MA
Town of Lexington, MA
Town of Millbury, MA
Ashburnham-Westminster RSD

RESUME OF ALAN GOODWIN

Mr. Goodwin is a member of the Firm’s Governmental Services Department. He received a Bachelor of Science degree in Accounting from the Roger Williams University in 2008.

Since joining the Firm, Alan has worked on municipal financial statement audits, OMB Circular A-133 single audits, as well as forensic audits and other special projects.

* * *

Participation in the Participation in the City of Burlington Audit: Mr. Goodwin will serve as a Staff Accountant in the City of Burlington engagement.

* * *

Summary of Recent Audit Experience:

- | | |
|----------------------|----------------------------|
| City of Revere, MA | Town of Framingham, MA |
| City of Concord, NH | Town of Franklin, MA |
| City of Keene, NH | Town of Lexington, MA |
| Town of Amesbury, MA | Town of Millbury, MA |
| Town of Ashland, MA | Town of Bedford, NH |
| Town of Easton, MA | Ashburnham-Westminster RSD |

Approach to the Audit of the
City of Burlington

General Information:

We are independent of the City of Burlington and are prepared to perform an audit in accordance with generally accepted auditing standards, for each of the four years ending June 30, 2011 - 2014. We are licensed in the State of Vermont, and will meet the City of Burlington's deadline for completing fieldwork, issuing drafts, and issuing final reports.

Our Responsibilities as Your Auditor:

Our primary responsibility is to form an opinion regarding your financial statements based on our audit. We will conduct your audit in accordance with generally accepted auditing standards. Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards.

An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Deliverables:

The following reports will be issued at the completion of the audits.

- An independent auditors' report on the City of Burlington's annual financial report.

- A management letter of comments and recommendations affecting the City of Burlington’s statements, internal controls, accounting, accounting systems, and other matters coming to our attention during the audit.
- A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *government auditing standards*.
- A report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133 (if Single Audit required).

Exit Meetings and Communications:

Upon completion of audit field work, we will review the results of the audit and our observations, concerns, and recommendations with management. Draft reports will then be submitted to management for review, and subsequently presented to the City Council, if requested.

Staffing:

The engagement will be staffed with personnel from our Manchester and Nashua, New Hampshire offices. We will segregate the audit into distinct phases with uniquely qualified staff assigned to each segment.

All staff have considerable municipal audit experience and meet the requirements of the GAO "yellow book" for performing governmental audit engagements.

City of Burlington-Specific Audit Approach:

The following is a brief overview of tasks that will be performed in each major segment of the audit. This summary is not meant to be all-inclusive.

1. Planning Phase

Much emphasis is placed in the planning phase of our audit engagements. With the proper planning we can assure the audit fieldwork will be performed in a timely manner and with few interruptions to the City of Burlington's staff.

During this phase of the engagement, we will meet with key City of Burlington officials to discuss our specific audit plan and timing. In our meeting with key department heads we will discuss specific forms, schedules, and other documentation that will be needed during fieldwork.

2. Study and Evaluation of Internal Controls

Our study and evaluation of internal controls concentrates on both activity level controls and entity-level controls.

The following summarizes the internal control areas that will be reviewed (if applicable to your organization):

Entity level Control Areas:

- Control environment
- Risk assessment
- Information and communication
- Monitoring

Activity Level Control Areas:

- Cash and investments
- Support, receivables, and receipts
- Program service fees, revenue, and receivables
- Donated materials, facilities, and services
- Expenses for program and supporting services and accounts payable
- Payroll and related liabilities
- Property and equipment
- Debt and other liabilities

Net assets
Financial close and reporting
General computer controls.

We will begin our evaluation of internal controls by interviewing the appropriate individuals. Responses will be documented into our work papers using a combination of preprinted checklists (internal control questionnaires), narratives, and flowcharts. Based on this information, we will evaluate the design of internal controls, and where considered necessary, will test to ensure compliance with the controls.

Weaknesses and recommendations for improvements will be discussed immediately. At the conclusion of fieldwork, we will summarize internal control weaknesses and recommendations for improvement in a formal management letter.

3. Substantive Testing

Our substantive testing begins with preliminary analytical review procedures. We will review the City of Burlington's trial balance, and budget vs. actual reports to identify potential inaccuracies and problem areas. We then calculate materiality levels for each of the City of Burlington's fund types to be used to determine the amount of substantive testing that will be necessary.

The major phase of the audit involves account balance testing. We will test account balances on a fund by fund basis. For each fund, we will obtain supporting documentation for each material balance sheet account and test for accuracy and completeness. For certain accounts, such as cash and short-term notes, we may confirm balances directly with third parties.

Our testing of revenues and expenditures will be primarily on an analytical basis. We will perform a trend analysis (comparing current year balances with the prior year), and we will compare actual revenues and expenditures to the budget. All large, unusual, or unfavorable variances will be identified and tested further through inquiry and supporting documentation.

Because the substantive testing is the largest segment of the audit, we will segregate this phase into several logical areas, and assign key staff to each.

4. Prepare Financial Statements and Reports

We will also summarize other issues and/or problems, identified during the audit, and suggested recommendations for improvements in a formal management letter. We will review draft copies of all statements and reports with the City of Burlington before finalizing. The City of Burlington may incorporate responses to the comments and findings within the reports.

5. Supervision and Review

All detailed workpapers will be reviewed by a supervisor other than the preparer. Audit officers will review all workpaper files, financial statements and all other related compliance, internal control, and management recommendation reports.

Security of Data:

Melanson Heath & Company employs advanced technology to organize, store, protect, and communicate data to and from our clients. We employ accounting-specific applications that allow us to organize and track all audit data in an electronic (i.e., “paperless”) environment. All of the data we store and utilize is backed up on a specific schedule that includes additional “off-site” secure storage for disaster recovery purposes.

Our audit staff utilizes laptop computers and paperless audit engagement software to maximize engagement efficiencies. All computers that are utilized outside the offices (i.e., laptops) have encrypted hard drives to prevent unauthorized access in case of theft. Additionally, encrypted USB drives are available to all employees to allow for the secure transfer and temporary storage of data while at the client location.

All remote connectivity used by Melanson Heath & Company employees is encrypted. Furthermore, Melanson Heath & Company also has the ability to send emails that contain sensitive data in an encrypted format. Finally, Melanson Heath & Company employs a secure web-based portal that allows for the secure transfer of data between our offices and our clients.

Addendum A
Copy of Most Recent Peer/
Quality Review Report

Telling & Associates, CPA's, PC

5 Park Street
Middlbury, VT 05753

Phone: (802) 388-3311
Fax: (802) 388-6220

June 11, 2009

To Melanson, Heath & Company, P.C.
and the Peer Review Committee of the New England Peer Review Inc.

We have reviewed the system of quality control for accounting and auditing practice of Melanson, Heath & Company, P.C. (the firm) in effect for the year ended March 31, 2009. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respect. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review include engagements performed under the *Government Auditing Standards*; and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Melanson, Heath & Company, P.C. in effect for the year ended March 31, 2009, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Melanson, Heath & Company, P.C. has received a peer review rating of *pass*.

Telling & Associates, CPA's PC

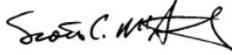
Telling & Associates, CPA's PC

Addendum B
City of Burlington Bid Forms

**RFP ATTACHMENT I: ACKNOWLEDGEMENT OF
RFP TERMS AND CONDITIONS**

Each Respondent, as part of its Response, must submit this document signed by a representative(s) authorized by the Respondent to make representations for the Respondent and to obligate the Respondent to perform the commitments contained in its Response.

Acknowledged and Agreed:



Signature
Scott C. McIntire

Printed Name
Vice President

Title
Melanson Heath & Company, P.C.

Firm Name
Nashua, New Hampshire

City, State
603-882-1111

Phone Number
June 27, 2011

Date

Signature

Printed Name

Title

Firm Name

City, State

Phone Number

Date

Signature

Printed Name

Title

Firm Name

City, State

Phone Number

Date

Signature

Printed Name

Title

Firm Name

City, State

Phone Number

Date

RFP ATTACHMENT II: CITY'S ADMINISTRATIVE REQUIREMENTS

Vendor Profile Application (establishes basic vendor information)

Date: June 27, 2011

1. Vendor Information

Vendor Name: Melanson Heath & Company, P.C.

Website: www.melansonheath.com

Primary Contact Name: Scott C. McIntire

Contact's Title: Vice President

Phone Number: 603-882-1111

Toll Free Number: 800-282-2440

Fax Number: 603-882-9456

Email Address: smcintire@melansonheath.com

2. Vendor Business Address(es)

General Business Address (Street/City/State/ZIP) 102 Perimeter Road, Nashua, NH 03063

Bid Address (if different from General) _____

Purchase Order Address (if different) _____

Payment/Remittance Address (if different) _____

3. You must attach a complete & signed IRS W-9 form.

RFP ATTACHMENT II: CITY'S ADMINISTRATIVE REQUIREMENTS

4. You must attach copies of certificates of insurance.
5. Is any owner, partner, contractor, employee or employee family member of this vendor also a current or former City employee? (Circle One)

No

Yes: Please explain the relationship of the current or former City employee to this vendor.

6.a. Who is making this request?

Requester's Name: Scott C. McIntire

Requester's Phone Number: 603-882-1111

Requester's Email Address: smcintire@melansonheath.com

7.b. Requester's relationship to Vendor (please check one):

Owner/Partner (specify job title: Vice President)

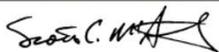
Vendor representative (i.e. CFO, Executive Director, Manager, etc. – specify job title: _____)

Other (Explain: _____)

7. Completing and Returning Application

Name of Person Completing Form: Scott C. McIntire

Title: Vice President

Handwritten Signature: 

Date: June 27, 2011

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) Melanson Heath & Company, P.C.	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ _____	
	Address (number, street, and apt. or suite no.) 102 Perimeter Road	Requester's name and address (optional) City of Burlington, Vermont
	City, state, and ZIP code Nashua, NH 03063	List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number									
-		-							
Employer identification number									
0	2	-	0	3	5	4	8	5	1

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶ <i>Edeii Paul</i>	Date ▶ <i>6-23-11</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/23/2011

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Eaton & Berube Insurance Agency, Inc. 11 Concord Street PO Box 1089 Nashua NH 03061	CONTACT NAME: Cathy Beauregard	
	PHONE (A/C, No, Ext): 603-689-7229	FAX (A/C, No): 603-886-4230
E-MAIL ADDRESS: cbeauregard@Eatonberube.com		
PRODUCER CUSTOMER ID #: MELHE		
INSURED Melanson Heath & Co., PC 102 Perimeter Rd Nashua NH 03063-1301		INSURER(S) AFFORDING COVERAGE
		INSURER A: Hanover Insurance
		INSURER B: Navigators Insurance Company
		INSURER C:
		INSURER D:
		INSURER E:
		INSURER F:

COVERAGES **CERTIFICATE NUMBER:** 1741218303 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADD'L SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS					
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC		ODV2390315	1/1/2011	1/1/2012	EACH OCCURRENCE	\$1000000/0				
						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$300000				
						MED EXP (Any one person)	\$10000				
						PERSONAL & ADV INJURY	\$1000000				
						GENERAL AGGREGATE	\$2000000				
						PRODUCTS - COMP/OP AGG	\$2000000				
							\$				
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		ODV2390315	1/1/2011	1/1/2012	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000				
						BODILY INJURY (Per person)	\$				
						BODILY INJURY (Per accident)	\$				
						PROPERTY DAMAGE (Per accident)	\$				
							\$				
							\$				
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DEDUCTIBLE RETENTION \$		ODV2390315	1/1/2011	1/1/2012	EACH OCCURRENCE	\$2,000,000				
						AGGREGATE	\$2,000,000				
							\$				
							\$				
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below <table style="float: right;"> <tr><td>Y/N</td><td></td></tr> <tr><td>Y</td><td>N/A</td></tr> </table>	Y/N		Y	N/A		WDV2406089	1/1/2011	1/1/2012	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER	
Y/N											
Y	N/A										
						E.L. EACH ACCIDENT	\$500000				
						E.L. DISEASE - EA EMPLOYEE	\$500000				
						E.L. DISEASE - POLICY LIMIT	\$500000				
B	Professional Liability		NY10APL535802NC	11/10/2010	11/10/2011	\$2,000,000 \$4,000,000 \$25,000	Each Claim Aggregate Deductible				

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
Workers Compensation Excluded Officers: Frank Biron, Lori Liberty, David Heath. Coverage for NH, MA, ME.

CERTIFICATE HOLDER City of Burlington City Hall - Attn: Rich Goodwin 149 Church Street Burlington VT 05401	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 