Honorable Mayor and City Council
The City of Helena, Alabama

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Helena, Alabama, as of and for the year ended September 30, 2025, and have issued our report thereon dated June 2, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 14, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Helena, Alabama solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, and material noncompliance, and other matters noted during our audit in a separate letter to you dated June 2, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Our firm has applied the following safeguards to eliminate identified threats to independence or to reduce them to an acceptable level:

- Multiple layers of review.
- Discussions with management and representations.

Significant Risks Identified

We have identified the following significant risks:

- Improper revenue recognition is considered an inherent risk according to Generally Accepted Auditing Standards.
- Management override of controls is considered an inherent risk according to Generally Accepted Auditing Standards.
- Capital Assets – due to audit findings related to the improper accounting of capital assets.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Helena, Alabama is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the City of Helena, Alabama changed its method of accounting for compensated absences by adopting Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences.* No matters have come to our attention that would require us, under professional standards, to inform you about: (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Depreciation - management's estimate of depreciation of capital assets is based on historical cost of the assets depreciated using straight-line basis over the estimated useful life of the assets.

- Net Pension Liability – The net pension liability is calculated by a third-party actuary based upon census data, plan provisions, and actuarial assumptions.

We evaluated the key factors and assumptions used to develop the accounting estimates above and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users. Please let us know if you would like to discuss any of the financial statement disclosures in greater detail.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule summarizes these misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Helena, Alabama's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report.

No such circumstances arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated June 2, 2026.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Helena, Alabama, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Helena, Alabama's auditors.

This information is intended solely for the information and use of the City, management, and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Doeren Mayhew Assurance

Birmingham, Alabama
June 2, 2026

Client:	***80060 - City of Helena, Alabama***
Engagement:	***9.30.2025 - City of Helena***
Period Ending:	***9/30/2025***
Trial Balance:	***3000 - Government Fund Trial Balance***
Workpaper:	***1400.15 - Attachment - Audit Journal Entries Report***
Fund Level:	***All***
Index:	***All***

Account	Description	Debit	Credit
Audit Journal Entries			
Audit Journal Entries JE # 1001			
To adjust capital outlay to actual based on audit procedures.			
10-50010-001	CAPITAL OUTLAY	78,212.00	
10-50010-821	TELEPHONE-BASE SYSTEM	21,270.47	
10-50020-001	CAPITAL OUTLAY FIRE DEPT	27,843.05	
10-50020-566	COMPUTER MAINTENANCE	204.95	
10-50030-645	LIBRARY MATERIALS	399.65	
10-50040-001	CAPITAL OUTLAY-PARKS	49,827.44	
10-50040-783	R&M-EQUIPMENT	499.80	
10-50050-001	CAPITAL OUTLAY- POLICE DE	61,586.24	
10-50050-601	EQUIP PUR SMALL	18,792.94	
10-50070-001	CAPITAL OUTLAY-STREETS	25,800.00	
10-50010-536	BUCK CREEK GREENWAY		25,800.00
10-50010-567	COMPUTER SUPPLIES/SOFTWAR		21,270.47
10-50010-781	R&M-BUILDING		78,212.00
10-50020-601	EQUIP PUR SMALL		24,548.00
10-50030-001	CAPITAL OUTLAY-LIBRARY		399.67
10-50040-610	IMPACT FEES-PARK AND REC		50,327.22
10-50050-764	RADAR/RADIO/LGT BAR EQUIP		50,310.97
10-50050-781	R&M-BUILDING		33,568.21
Total		**284,436.54**	**284,436.54**
Audit Journal Entries JE # 1002			
To adjust AP per subsequent disbursement testing			
10-50010-536	BUCK CREEK GREENWAY	127.50	
10-50010-640	LEGAL & AUDITING	9,501.25	
10-50010-786	R&M - OTHER	24,700.00	
10-50080-595	ADEM STORMWATER FEES	6,771.15	
12-50010-564	1 CENT SALES TAX EXPENDIT	6,342.62	
15-50010-300	New City Hall Project (DM)	2,722,548.00	
10-22000-000	ACCOUNTS PAYABLE		11,955.81
10-50010-536	BUCK CREEK GREENWAY		24,700.00
10-50020-585	DEBT PAYMENTS		4,444.09
12-22100-000	ACCOUNTS PAYABLE-CAPITAL		6,342.62
15-22000-000	Accounts Payable - CPF (DM)		2,722,548.00
Total		**2,769,990.52**	**2,769,990.52**
Audit Journal Entries JE # 1003			
To adjust 1 cent to education fund			
10-48300-000	SALES/USE TAXES-OTHER -	1,350,344.73	
12-50010-960	TRANSFEW FROM GF	1,350,344.73	
10-50010-952	TRANSFER TO 1 CENT		1,350,344.73
12-39200-000	1 CENT SALES TAX		1,350,344.73
Total		**2,700,689.46**	**2,700,689.46**
Audit Journal Entries JE # 1004			
To adjust AL Gas Tax Rebuild Act and transfers			
13-39200-000	AL GAS TAX REBUILD ACT	161,376.00	
13-50010-950	Transfer to GF	256,915.00	
13-39200-000	AL GAS TAX REBUILD ACT		256,915.00
13-50010-960	TRANSFER FROM GF		161,376.00
Total		**418,291.00**	**418,291.00**
Audit Journal Entries JE # 1005			
To record PPA for ALDOT grant for Hwy 261 project			
10-16000-000	ACCOUNTS RECEIVABLE	213,257.00	
10-31050-000	ALDOT REIMBURSEMENT	213,257.00	
10-16000-000	ACCOUNTS RECEIVABLE		213,257.00
10-27100-000	FUND BALANCE-GENERAL FUND-6		213,257.00
Total		**426,514.00**	**426,514.00**

Audit Journal Entries JE # 1006			
To record purchase of zoll monitors & trade in allowance			
10-50020-001	CAPITAL OUTLAY FIRE DEPT	433,664.00	
10-36500-000	Debt Proceeds		328,664.00
10-49900-000	GAIN/LOSS DISPOSAL OF ASS		105,000.00
Total		**433,664.00**	**433,664.00**

Audit Journal Entries JE # 1007			
To record PPA to adjust City Hall and Sports Complex activity to CPF			
10-22000-000	ACCOUNTS PAYABLE	152,052.00	
11-27800-000	FUND BALANCE-DEBT SERVICE	40,514,711.90	
15-10405-000	GO 2024A Improvement Fund	13,514,711.90	
15-10406-000	GO 2024B Improvement Fund	27,000,000.00	
15-27900-000	FUND BALANCE-ED FUND	152,052.00	
10-27100-000	FUND BALANCE-GENERAL FUND-6		152,052.00
11-10405-000	GO 2024A Improvement Fund		13,514,711.90
11-10406-000	GO 2024B Improvement Fund		27,000,000.00
15-22000-000	Accounts Payable - CPF (DM)		152,052.00
15-27900-000	FUND BALANCE-ED FUND		40,514,711.90
Total		**81,333,527.80**	**81,333,527.80**
	Total Audit Journal Entries	**88,367,113.32**	**88,367,113.32**
	Total All Journal Entries	**88,367,113.32**	**88,367,113.32**

Client:	***80060 - City of Helena, Alabama***
Engagement:	***9.30.2025 - City of Helena***
Period Ending:	***9/30/2025***
Trial Balance:	***3000 - Government Fund Trial Balance***
Workpaper:	***1300.10 - Attachment - Proposed Journal Entries Report***
Fund Level:	***All***
Index:	***All***

Account	Description	Debit	Credit
Proposed Journal Entries			
Proposed Journal Entries JE # 3001			
To propose journal entry for restatement of beginning year compensated absences per GASB 101 implementation			
80-30000-000	Net Assets	111,862.00	
80-21300-000	Compensated Absences		111,862.00
Total		**111,862.00**	**111,862.00**
	Total Proposed Journal Entries	**111,862.00**	**111,862.00**
	Total All Journal Entries	**111,862.00**	**111,862.00**

June 2, 2026

Doeren Mayhew Assurance
2204 Lakeshore Drive, Suite 300
Birmingham, AL 35209

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Helena, Alabama, which comprise the statement of financial position as of September 30, 2025, and the respective change in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 2, 2026

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 14, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements summarized below and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole. The uncorrected misstatement relates to restating compensated absences at the beginning of the year in accordance with GASB pronouncements.
- We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the City's accounts.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.

- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All net position components and fund balance classifications have been properly reported and, if applicable, approved.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets and right-to-use assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
- All required supplementary information is measured and presented within the prescribed guidelines.
- Nonexchange and exchanged financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- With regard to items reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With regard to pensions:
  - We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
  - We are unable to determine the possibility of a withdrawal liability from the Employees' Retirement System of Alabama, of which we are a sponsor and are not currently contemplating withdrawing from either plan.
  - Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
- We have disclosed all material concentrations and constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
- We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events.

- With respect to the preparation of journal entries other than proposed audit entries, the maintenance of the depreciation schedule, general consulting services, and the preparation of the financial statements and related notes, we performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained controls, including a process to monitor the system of internal control.

Material Audit Adjustments

- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit;
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions, events present, concentrations and constraints, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), analysts, regulators, or others.
- We have no knowledge of instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
- We have a process to track the status of audit findings and recommendations.
- We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- We have disclosed to you the identify of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, and deferred inflows of resources.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees,* for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We believe that the actuarial assumptions and methods used to measure pension liability and costs for financial accounting purposes are appropriate in the circumstances.
- Expenditures of federal awards were below the $1,000,000 threshold in the fiscal year, and we were not required to have an audit in accordance with OMB Circular A-133.

Required Supplementary Information

- With respect to the budgetary comparison information and pension schedules accompanying the financial statements:
  - We acknowledge our responsibility for the presentation of the Required Supplementary Information in accordance with U.S. GAAP.
  - We believe the Required Supplementary Information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP with the exception of management's discussion and analysis which we have elected to omit.
  - The methods of measurement or presentation have not changed from those used in the prior period.

Billy Rosener

Title: Mayor

Madison Harris

Title: City Clerk/Treasurer

Representation Letter from Doeren Mayhew

Final Audit Report June 02, 2026

Created:	June 02, 2026
By:	Walker Gann, CPA(wgann@dentmoses.com)
Status:	ESigned
Transaction ID:	U68H3WN8VJ64T3W0DHGQKCK47D
Documents:	City of Helena Management Representation Letter.docx

"Representation Letter from Doeren Mayhew" History

- Document emailed to Billy Rosener (brosener@cityofhelena.org) for signature
  6/2/2026 08:20:28 AM Central Daylight Time
- Document emailed to Madison Harris(mharris@cityofhelena.org) for signature
  6/2/2026 08:20:28 AM Central Daylight Time
- Document viewed by Billy Rosener (brosener@cityofhelena.org)
  6/2/2026 08:21:02 AM Central Daylight Time - IP address: 104.232.181.74
- Document e-signed by Billy Rosener (brosener@cityofhelena.org)
  Signature Date: 6/2/2026 08:21:26 AM Central Daylight Time - IP address: 104.232.181.74
- Document viewed by Madison Harris(mharris@cityofhelena.org)
  6/2/2026 09:17:13 AM Central Daylight Time - IP address: 104.232.181.74
- Document e-signed by Madison Harris(mharris@cityofhelena.org)
  Signature Date: 6/2/2026 09:17:45 AM Central Daylight Time - IP address: 104.232.181.74
- Document Signed
  6/2/2026 09:17:45 AM Central Daylight Time