



Financial Services Audit Committee Communication

Date: December 19, 2025

To: Great Lakes Water Authority Audit Committee

From: Cindy Cezat, Director, Financial Management & Planning
Robert Arbaugh, Manager, Financial Planning & Analysis

Re: FY 2026 First Quarter Budget Amendments through September 30, 2025, and
Proposed Budget Amendment Resolution

Background: In accordance with the budget amendment policy, articles, and by-laws for the Great Lakes Water Authority, a quarterly budget amendment report is presented for review by the Audit Committee. When budget amendments are required at the appropriation level as defined by the fiscal year budget adoption resolution, the Audit Committee reviews the proposed budget amendments and forwards them to the Board of Directors with a recommendation.

Analysis: See attached report.

Proposed Action: The Audit Committee recommends that the Board of Directors for the Great Lakes Water Authority adopt the proposed FY 2026 first quarter budget amendments as presented.