



Financial Services Audit Committee Communication

Date: January 30, 2026

To: Great Lakes Water Authority Audit Committee

From: William Baker, Financial Management Professional, Construction Accounting & Reporting

Re: FY 2026 Q1 Construction Work-in-Progress Report through September 30, 2025 (Unaudited)

Background: The quarterly construction work-in-progress (CWIP) provides information and analysis related to the execution of the Great Lakes Water Authority capital improvement program (CIP).

Analysis: The attached document summarize the FY 2026 Q1 CWIP activity and provides a detailed snapshot to inform decision makers and stakeholders.

Proposed Action: Receive and file this report.