

## Financial Services Audit Committee Communication

**Date:** October 24, 2025

**To:** Great Lakes Water Authority Audit Committee

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

Reporting

**Re:** FY 2025 Q4 Construction Work-in-Progress Report through June 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 documents summarize the FY 2025 Q4 CWIP activity. It also provides additional information and analysis to inform decision makers and stakeholders.

**Proposed Action:** Receive and file this report.