



Regular Meeting of the Board of Directors of the Port of Oswego Authority

Monday, May 11, 2026

4:30 PM Meeting

1. Call to Order
2. **Motion 05-11-2601**: To approve the Minutes of the 04-16-2026 regular monthly meeting (**Exhibit A**)
3. Administrative Operational Report (Drumm) & Operations Report (McMahon) (**Exhibit B**)
4. Administrative Financial Reports: (A) Primary and (B) Subsidiary
Motion 05-11-2602: To accept April's Primary and Subsidiary Financial Reports
 - A. Primary Financial Reports: (**Exhibit C-1**)
 - Cash Position
 - Balance Sheet
 - Profit & Loss Statement
 - B. Subsidiary Financial Reports: (**Exhibit C-2**)
 - Monthly Bills
 - Accounts Payable
 - Accounts Receivable
 - Grants Receivable Summary
 - Loan Summary
 - Schedule of Assets
 - Sales Report
5. Chairman's Report
6. Committee Reports – no Committee Meetings in April
7. AD HOC Committee – Oswego Yacht Club Meeting on 04/28/2026

MISSION STATEMENT

The mission of the Port of Oswego Authority is to serve as an economic catalyst in the *Central New York Development Council District Region* by providing diversified and efficient transportation services and conducting operations in a manner that promotes regional growth and development while being mindful of our responsibility to serve as a steward of the environment.

8. Old Business

9. New Business

Motion 05-11-2603: To authorize the Executive Director to negotiate and execute a lease with U.S. General Services Administration (GSA) for USGS at 17 Lake Street, and to sign and complete any and all paperwork regarding the lease agreement.

Motion 05-11-2604: To authorize the Executive Director to be authorized to execute the line of credit with Canandaigua National Bank and to be a signer on all bank accounts.

Motion 05-11-2605: To authorize the Executive Director to make a donation for a Tee-sign at the United Way of Greater Oswego County's Charity Golf Tournament that will take place Friday, June 26, 2026 (Exhibit D).

Motion 05-11-2606: To move to Executive Session to discuss to discuss matters pertaining to the employment history of a particular person.

Motion 05-11-2607: To resume the Regular Monthly meeting.

10. AD HOC MOTIONS REQUIRED AS A RESULT OF MEETING BUSINESS:

Motion 05-11-260 : To

Motion 05-11-260 : To

11. Motion 05-11-260 : To adjourn the regular monthly meeting.

**Next Regular Monthly Board Meeting is tentatively
scheduled for
Monday, June 29, 2026 @ 4:30pm**

MISSION STATEMENT

The mission of the Port of Oswego Authority is to serve as an economic catalyst in the *Central New York Development Council District Region* by providing diversified and efficient transportation services and conducting operations in a manner that promotes regional growth and development while being mindful of our responsibility to serve as a steward of the environment.

Exhibit A

SPORT OF OSWEGO AUTHORITY – DRAFT/UNAPPROVED
Regular Monthly Board Meeting
Thursday, April 16, 2026

CALL TO ORDER: Mrs. Cosemento called the meeting to order at approximately 4:34 PM.

PRESENT: Constance Cosemento - Vice Chairperson, Kathleen Macey, Jennifer LaPietra, James Metcalf, and Tom Drumm - Executive Director.

PRESENT ON ZOOM: Francis Enwright – Chairperson, participating via Zoom due to extra ordinary circumstances.

ALSO PRESENT: Pat McMahan - Supervisor of Development & Maintenance, Debbie Godden - Accounting Manager, and Kim Natoli - Port employee.

Diane Zeller entered the meeting at 4:36 PM.

APPROVAL OF MINUTES

Motion 04-16-2601:

A motion was made by Ms. LaPietra to approve the minutes of the March 30, 2026 Regular Monthly Meeting and the Annual Meeting at 4:35 PM. Motion was seconded by Ms. Macey. Motion passed. 6-Aye, 0-Nay.

ADMINISTRATIVE OPERATIONAL REPORT

Mr. Drumm, Executive Director, presented the Administrative Operational Report to the Board at 4:53 PM.

Report Topics:

Monthly operations update – March 2026

Update on projects:

- Monthly Activity Report (March 2026) of operations update from the Scales Office
 - The Port’s three (3) current commodities that are transloaded and warehoused:
 - **aluminum**
 - **grain**
 - **potash**
- Transition of leadership – ongoing with a staff meeting the week prior; individual one-on-one meetings with employees. Reception has been positive.
- Potash – high volume of trucks being loaded out per the Scales Report.
- Aluminum – the local aluminum plant will be bringing in approximately 150 ingots on rail the following week; will be offloading those railcars, and reloading them to be sent out to the local aluminum plant; the plant has product in their yard that they need to move to the Port, and they need product that is currently at the Port to move back to them – positive sign for the local aluminum plant and revenue-producing for the Port.
- Vessel – barge arriving late-April, welcoming news!

- Tennent Report – the Port is a landlord in some instances, where there are several leases, some expired or close to being expired. Will be updating the Board in the coming months about possibly restructuring some of the leases.
- Warehouse Modernization Project Port Infrastructure Development Program (PIDP) 2024 Grant and Rail Upgrades and Grain Conveyor – still progressing.
- Congressional Discretionary Spending – formally called “earmarks”, the Port has submitted these directly to Senator Schmur’s office; his focus is on the Fitzgibbons site and installing fencing at the property, which has a list of benefits not only from a security standpoint, but also being able to widen the Port’s range of what can be stored on the concrete at that location. Mr. Drumm is scheduled for a conversation with Senator Schmur’s office.
- Administrative Office Damage – still experiencing significant leaking of the Warehouse roof, which was built in 1963, due to deferred maintenance; started calling contacts soon after arriving at the Port. Still affected by rainstorms. The Port is navigating some of the bureaucracy that is involved with getting an emergency declaration approved, which has to be done with the Office of General Services in the State of New York.
- Key Stakeholder Outreach – heard through the report who has been contacted.
- News Article – regarding the local aluminum plant.

OPERATIONAL REPORT

Mr. Drumm spoke on Mr. Patrick McMahon’s behalf, detailed the following:

- Update on Operations – expecting a ship late April, some aluminum transfer projects in the next few weeks, continuing to load out potash five (5) days a week, and working with DeLong.
- Still Watch – still at the Marina dock; Mr. Schneider engaged a potential interested party from Canada; talks have been very positive about a possible pick-up.

QUESTIONS AND DISCUSSIONS ON TOPICS FROM THE ADMINISTRATIVE OPERATIONAL AND OPERATIONAL REPORTS

Ms. LaPietra requested that the Port invest in real estate valuations to be completed on the properties with lease negotiations in progress. The Port has had a history of undervaluing their properties. Mr. Drumm stated that if the Board deemed that cost a worthy investment, he would serve at the direction of the Board on that cost if it is a useful tool.

ADMINISTRATIVE FINANCIAL REPORTS

Motion 04-16-2602:

A motion was made by Mr. Metcalf to accept March's financial reports as presented at 4:52 PM. Motion seconded by Ms. Zeller. Motion passed. 6-Aye, 0-Nay.

Primary Financial Reports

- Cash Position
- Balance Sheet
- Profit & Loss Statement

Subsidiary Financial Reports

- Monthly Bills
- Accounts Payable
- Accounts Receivable
- Grants Receivable Summary
- Loan Summary
- Schedule of Assets
- Sales Report

Mr. Drumm and Mrs. Godden were available to answer questions regarding the financials that Board members may have. Mr. Drumm indicated that after several meetings reviewing the financials during the past few weeks, Mrs. Godden and he have been taking a very keen look at expenses; it is giving a sense of what bills are coming in on a daily and monthly basis.

Mr. Drumm pointed out the Grants Receivables Summary to Board members. This highlights money that is owed back to the Port. For example, if the Port has a project that is grant-funded and the Port has to put the money up front and being reimbursed on the back end. Mr. Drumm stated that a big priority for him, particularly with how difficult the last year was for the Port financially, is staying on entities, whether it is the state, federal government, or other means of grants that are owed to the Port, about making sure that the money is paid back to the Port in a timely manner. That is money that comes directly back into the Port's accounts, then it can be put back into either to reimburse the project or to put to other various expenses.

Mr. Drumm stated that they will be taking a critical look at what expenses are monthly; not necessarily an audit, but focus on expenses, and those expenses must be critical; they have already started that process.

Ms. LaPietra inquired about grant funding and interest on the line of credit and questioned whether the State would reimburse the interest the Port has paid out. Mr. Drumm was not aware of any program like that. In regard to grant funding, Mr. Drumm stated that the Port has to, until finances are in a more stable position, take a critical eye, and a pool of grant funding may not be as advantageous on due to the upfront cost, and subsequent interest on the back end would put the Port in a financially poor state.

Chairman's Report: No report. Mr. Enwright welcomed the new Executive Director.

COMMITTEE REPORTS:

Executive Committee: No meeting, no report per Mrs. Cosemento. There were no Committee Meetings in March due to not having enough members on the Board at this time to have Committees. They are anticipating that in June when the State Legislature finally votes on the Board’s new potential members.

Audit and Finance Committee: No meeting, no report.

Governance Committee: No meeting, no report.

Planning and Development Committee: No meeting, no report per Ms. Macey.

AD HOC COMMITTEE REPORT:

None.

OLD BUSINESS

Election of Board Officers for FY 2026 – 2027 (Exhibit AM-H).

Motion AM 2608:

This motion was tabled by the Board at the March 30, 2026 Annual Meeting due to technical difficulties.

Mr. Enwright requested that he be removed from consideration for any Board Officer’s position and at the conclusion of this meeting, he would be resigning from the Port of Oswego Authority’s Board of Directors. Mr. Enwright took the time to thank the current Board members for their efforts, hard work, and sacrifice. Mr. Enwright nominated Mrs. Cosemento to be the next Board Chairperson.

Ms. Zeller seconded Mr. Enwright’s nomination.

A motion was made by Ms. LaPietra to nominate a slate for the Officer assignments: Mrs. Cosemento for Chairperson, Mr. Metcalf as Vice-Chairperson, and Ms. Macey as Secretary at 5:20 PM. Motion was seconded by Ms. Zeller. Motion passed. 6-Aye, 0-Nay.

New Officer assignments were voted on and are as follows:

- Chairman of the Board – Mrs. Constance Cosemento
- Vice-Chairman – Mr. James Metcalf
- Secretary/ Treasurer – Ms. Kathleen Macey

NEW BUSINESS:

Motion 04-16-2603:

A motion was made by Mr. Metcalf to execute the Engagement Letter from Bowers CPA’s and Advisors at 5:31 PM. Motion seconded by Ms. Macey. Motion passed. 6-Aye, 0-Nay.

Mrs. Godden explained that this was for the annual financial audit, which is done by a third party as required. This is a firm that the Port has been using and is within the requirements as far as how long you can have a partner (five years then it must change). Mr. Drumm stated that this is the Port’s state obligation to go through this process. There is a certain number of years you can use a certain number of auditing firms. Mr. Drumm indicated that he would not advocate to change this on a yearly basis, because historical context is needed, but would like to have a new perspective as an audit is a benefit.

Mrs. Godden clarified that Bowers CPA's and Advisors is the firm, not the partner; the Port has been utilizing Bowers for longer than five years; the partner has to change within after five years.

Ms. Macey wanted to remind the Board members that the New York State Commission on Ethics and Lobbying of the Government file has a deadline of Friday, May 15, 2026.

Motion 04-16-2604:

A motion was made by Ms. LaPietra to adopt the 2026-2027 budget as presented at 17:44 PM. Motion seconded by Ms. Zeller. Motion passed. 6-Aye, 0-Nay.

Mr. Drumm's formal budget recommendation is to stay at the ≈24% projected revenue, which keeps the Port optimistic about what is coming in, while also recognizing that the aluminum market, particularly with tariffs, is very much in flux. The budgetary numbers are projections about what the Port hopes to spend, and what is anticipated as far as revenue. More business = more revenue. Mr. Drumm acknowledged and thanked Mrs. Godden for her efforts.

EXECUTIVE SESSION

No Executive Session.

AD HOC MOTIONS REQUIRED AS A RESULT OF EXECUTIVE SESSION BUSINESS

None.

ADJOURNMENT

Motion 04-16-2605:

A motion was made by Mr. Enwright to adjourn the regular monthly meeting at 5:45 PM. Motion seconded by Ms. Zeller. Motion passed. 6-Aye, 0-Nay.

Kathleen Macey, Secretary/Treasurer

Constance Cosemento, Vice-Chairperson

Exhibit B



Administrative and Operations Report

May 2026

Tom Drumm, Executive Director

- Monthly Activity Report (April 2026) of operations update from the Scales Office (*attached*)
- Transition of leadership
- Operating Business
 - Transloading and Warehousing
 - Aluminum
 - Barge – Alouette Spirit/Wilf Seymour at the Port on 04/29/2026, ≈ 5,200 aluminum sows
 - Agricultural Center
 - Potash – possible vessel in May to refill Dome 2, potash being loaded out
 - Potential new clients
- Tenant Report
 - Report and discussion on real property leases
- Projects
 - Warehouse Modernization Grant – PIDP 2024
 - Rail Upgrades & Grain Conveyor – EDA & PFRAP
- Congressional Discretionary Spending (CDS)
- Administrative Office Damage
- Key Shareholder Outreach
- Policy Changes
- Break Wall project
- Still Watch
- Possible Miscellaneous Topics/New Information (if needed)

Patrick McMahan, Supervisor of Development & Maintenance

- Update on Operations

TO: BOARD OF DIRECTORS
 FROM: George Lloyd
 SUBJECT: April 2026 Activity Report

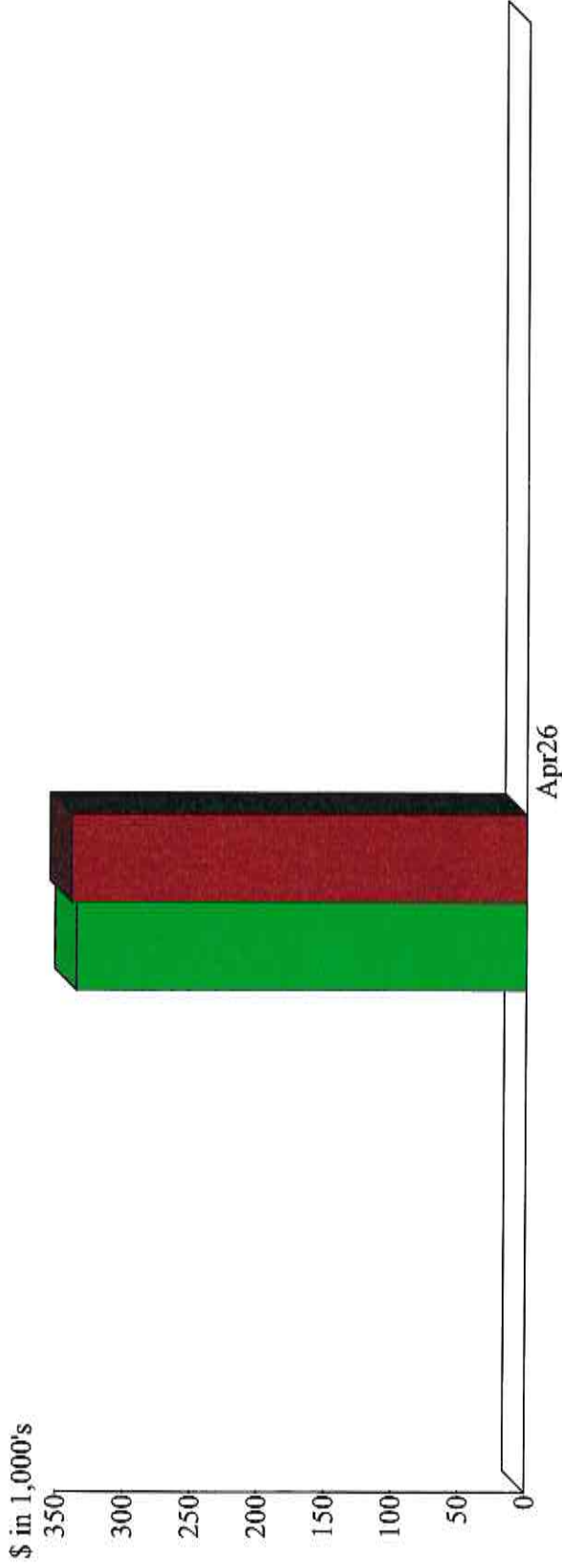
Totals						
	# In	# Out	Total # In/Out	MT In	MT Out	Total MT In/Out
Trucks	40	158	198	972.472	4634.008	5606.480
Railcars	35	6	41	2806.598	492.094	3298.692
Vessels	1	0	1	3996.984	0.000	3996.984
Grand Totals	76	164	240	7776.054	5126.102	12902.157

	Company	ST	MT	In/Out	Mode	#
Potash	Nutrien Ag Solutions	0.00	0.000	Inbound	Vessel	0
	Nutrien Ag Solutions	0.00	0.000	Inbound	Railcar	0
	Nutrien Ag Solutions	3358.00	3046.324	Outbound	Trucks	100
Delong Grain	Soybeans	0.00	0.000	Inbound	Trucks	0
	Soybeans	0.00	0.000	Inbound	Railcar	0
	Soybeans	240.32	218.014	Outbound	Trucks	7
	Soybeans	0.00	0.000	Outbound	Railcar	0
	Soybeans	0.00	0.000	Outbound	Vessel	0
	Corn	0.00	0.000	Inbound	Trucks	0
	Corn	0.00	0.000	Inbound	Railcar	0
	Corn	0.00	0.000	Outbound	Trucks	0
	Corn	0.00	0.000	Outbound	Railcar	0
	Corn	0.00	0.000	Outbound	Vessel	0
Aluminum	Marubeni	2202.01	1997.651	Inbound	Vessel	1
	Marubeni	0.00	0.000	Inbound	Railcar	0
	Marubeni	551.55	500.357	Outbound	Trucks	16
	Marubeni	0.00	0.000	Inbound	Trucks	0
	ARG	2203.86	1999.333	Inbound	Vessel	1
	ARG	0.00	0.000	Outbound	Trucks	0
	ARG	0.00	0.000	Outbound	Railcar	0
	Gerald/GT Comm	0.00	0.000	Inbound	Vessel	0
	Gerald/GT Comm	0.00	0.000	Inbound	Trucks	0
	Gerald/GT Comm	0.00	0.000	Inbound	Railcar	0
	Gerald/GT Comm	0.00	0.000	Outbound	Trucks	0
	Glencore	0.00	0.000	Inbound	Vessel	0
	Glencore	0.00	0.000	Outbound	Trucks	0
	Glencore	0.00	0.000	Inbound	Railcar	0
	Glencore	0.00	0.000	Inbound	Trucks	0
	Goldman	0.00	0.000	Inbound	Vessel	0
	Goldman	0.00	0.000	Inbound	Railcar	0
	Goldman	0.00	0.000	Inbound	Trucks	0
	Goldman	0.00	0.000	Outbound	Trucks	0
	Goldman	0.00	0.000	Outbound	Railcar	0
	Gunvor	0.00	0.000	Inbound	Vessel	0
	Gunvor	0.00	0.000	Outbound	Trucks	0
	Gunvor	0.00	0.000	Outbound	Railcar	0
Gunvor	0.00	0.000	Inbound	Railcar	0	

	Gunvor	0.00	0.000	Inbound	Trucks	0
	IXM	0.00	0.000	Inbound	Vessel	0
	IXM	0.00	0.000	Inbound	Trucks	0
	IXM	0.00	0.000	Inbound	Railcar	0
	IXM	0.00	0.000	Outbound	Trucks	0
	Mitsubishi	466.98	423.637	Outbound	Trucks	15
	Mitsubishi	0.00	0.000	Inbound	Trucks	0
	Mitsubishi	0.00	0.000	Inbound	Vessel	0
	Mitsubishi	0.00	0.000	Inbound	Railcar	0
	Hartree	0.00	0.000	Inbound	Vessel	0
	Hartree	0.00	0.000	Inbound	Trucks	0
	Hartree	0.00	0.000	Outbound	Trucks	0
	Hartree	0.00	0.000	Outbound	Railcar	0
	Hartree	0.00	0.000	Inbound	Railcar	0
	Vitol	0.00	0.000	Inbound	Vessel	0
	Vitol	0.00	0.000	Outbound	Trucks	0
	Novelis Ingots	0.00	0.000	Inbound	Vessel	0
	Novelis Ingots	491.27	445.676	Outbound	Trucks	20
	Novelis Ingots	1071.96	972.472	Inbound	Trucks	40
	Novelis Ingots	1661.73	1507.511	Inbound	Railcar	20
	Novelis Ingots	542.44	492.094	Outbound	Railcar	6
	Novelis Transfer Loads	0.00	0.000	Outbound	Trucks	0
Dean Marine Rock/Stone	Rock/Stone	1432.00	1299.087	Inbound	Railcar	15

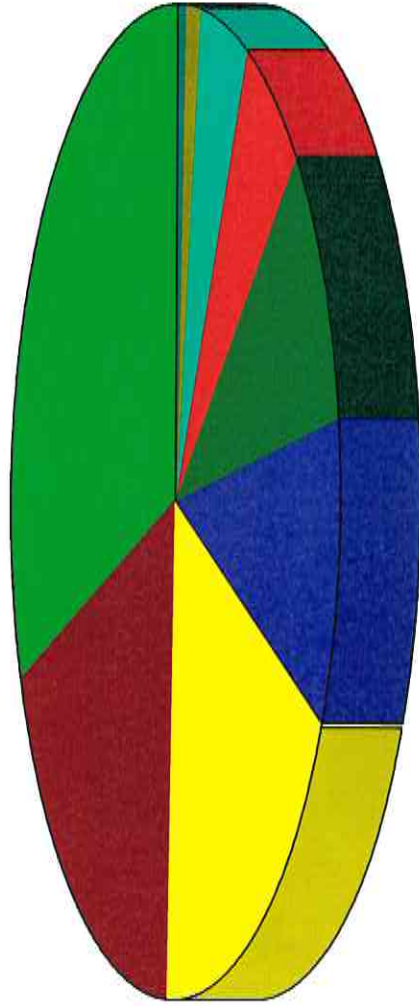
Exhibit C-1

Income and Expense by Month April 2026



Income
Expense

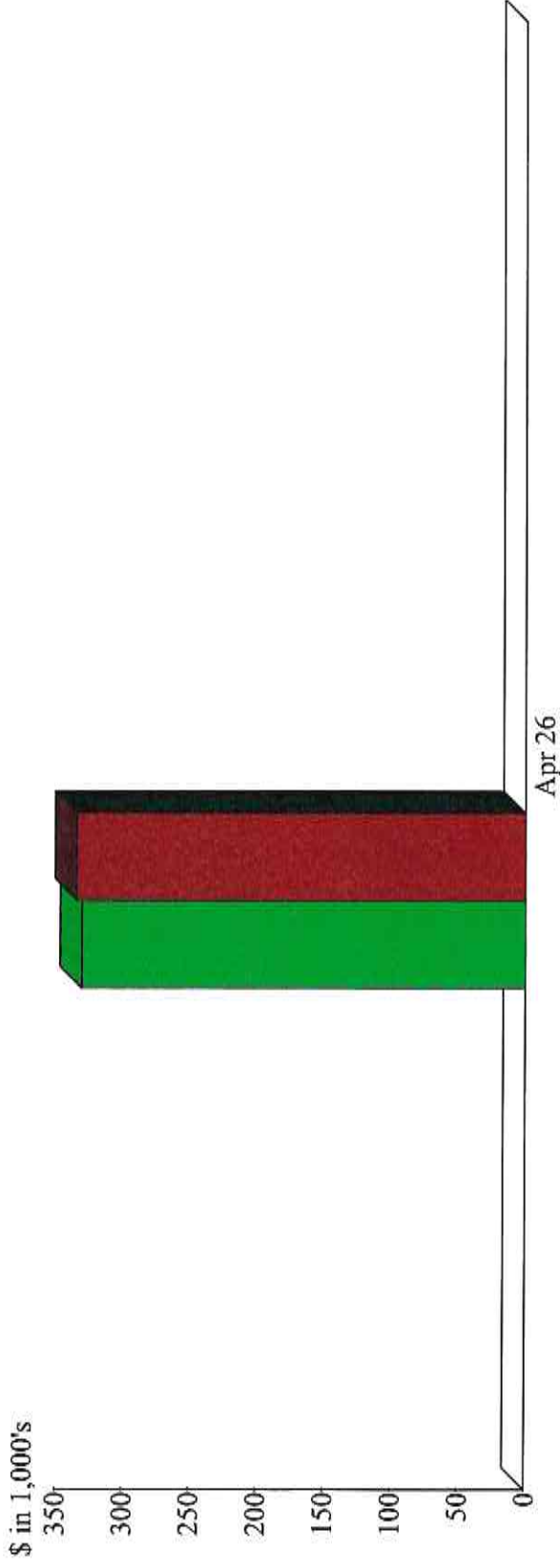
Income Summary April 2026



By Account

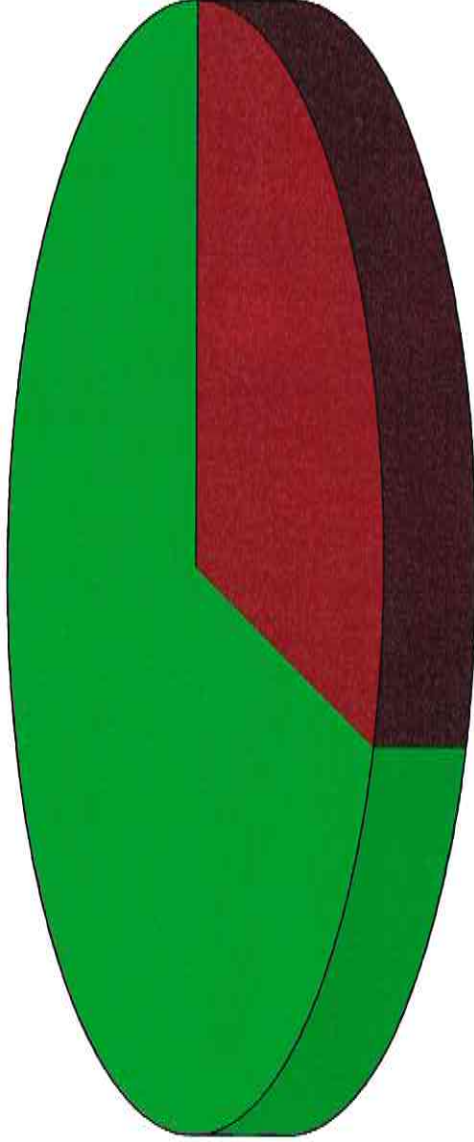
4800000 · Marina Income	30.99%
4000000 · Storage	18.76
4600000 · Stevedoring	18.15
4400000 · Rental	10.11
4300000 · Loading and Unloading	9.60
4500000 · Misc Income	5.92
4200000 · Wharfage	4.91
4100000 · Dockage	1.52
9000000 · Interest Income	0.04
Total	\$335,694.59

Income and Expense by Month April 2026



Income
Expense

Income Summary April 2026



Port 70.01%
Marina 29.99%
Total \$330,917.99

By Class

2:49 PM
 05/08/26
 Accrual Basis

Port of Oswego Authority
Cash Position Report
 As of April 30, 2026

	<u>Type</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Change</u>	<u>Balance</u>
1000600 · Imprest Fund - Key Bank					
Total 1000600 · Imprest Fund - Key Bank	52,743.44	333,982.71	382,931.28	-48,948.57	3,794.87
1000700 · Health Fund - Key Bank					
Total 1000700 · Health Fund - Key Bank	3,330.00	2,500.00	4,934.31	-2,434.31	895.69
1001000 · Comptroller Fund - Key Bank					
Total 1001000 · Comptroller Fund - Key Bank	5,788.97	174,179.38	165,962.90	8,216.48	14,005.45
1001001 · Gen. State Checking - Key Bank					
Total 1001001 · Gen. State Checking - Key Bank	41,322.41	165,102.55	162,252.33	2,850.22	44,172.63
1001500 · Key Money Market					
Total 1001500 · Key Money Market	2,500.42	1.01	0.00	1.01	2,501.43
TOTAL	<u>105,685.24</u>	<u>675,765.65</u>	<u>716,080.82</u>	<u>-40,315.17</u>	<u>65,370.07</u>

Port of Oswego Authority
Balance Sheet
As of April 30, 2026

	Apr 30, 26	Apr 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000100 · Petty Cash	190.20	124.99	65.21
1000300 · Oswego Marina - Register fund	600.00	600.00	0.00
1000600 · Imprest Fund - Key Bank	3,794.87	514,442.41	-510,647.54
1000700 · Health Fund - Key Bank	895.69	-422.71	1,318.40
1001000 · Comptroller Fund - Key Bank	14,005.45	15,835.59	-1,830.14
1001001 · Gen. State Checking - Key Bank	44,172.63	158,832.35	-114,659.72
1001500 · Key Money Market	2,501.43	2,487.11	14.32
1003200 · CD - Wtrline Maint Fund	11,076.72	10,713.08	363.64
1003300 · CD - Bldg Rehab Fund	107,295.23	103,619.74	3,675.49
Total Checking/Savings	184,532.22	806,232.56	-621,700.34
Accounts Receivable			
1100000 · Accounts Receivable	259,376.87	183,284.47	76,092.40
Total Accounts Receivable	259,376.87	183,284.47	76,092.40
Other Current Assets			
1100103 · Accounts Receivable Other	2,157.49	1,995.04	162.45
1100104 · Short term Lease Receivable	259,566.99	312,650.70	-53,083.71
1201000 · Prepaid Insurance	68,302.49	70,723.33	-2,420.84
1202000 · Prepaid expense	13,523.42	193.05	13,330.37
1210000 · Inventory Asset	28,242.44	17,585.21	10,657.23
1300000 · Grant Receivable	1,981,364.39	798,258.31	1,183,106.08
1400000 · Cont. Stab. Prog. Reserve	4,334.00	14,130.00	-9,796.00
1499000 · Undeposited Funds	6,607.21	1,717.08	4,890.13
Total Other Current Assets	2,364,098.43	1,217,252.72	1,146,845.71
Total Current Assets	2,808,007.52	2,206,769.75	601,237.77
Fixed Assets			
1502000 · Land & Land Impr-Capital Assets	20,308,818.08	14,074,827.75	6,233,990.33
1502050 · Land & Land Impr-Held for Lease	3,670,943.81	1,568,471.55	2,102,472.26
1502100 · Alcan Water Line	1.00	1.00	0.00
1502300 · Bldgs & Improvem-Capital Assets	23,570,407.90	23,564,714.33	5,693.57
1502350 · Bldgs & Improvem-Held for Lease	4,136,053.32	4,060,508.32	75,545.00
1502400 · Office Equipment & Furniture	495,786.78	489,831.94	5,954.84
1502500 · Operating Equipment	5,491,557.87	3,532,805.49	1,958,752.38
1502501 · Equipment - Marina	457,878.49	327,788.39	130,090.10
1502550 · Lease Assets	571,973.27	559,029.86	12,943.41
1502555 · Accumulated Amortization	-250,646.60	-94,745.71	-155,900.89
1502600 · Computer Software	32,872.24	32,872.24	0.00
1502800 · Acc Dep-Bldg & Impr-Cap Assets	-7,098,006.54	-7,098,006.54	0.00
1502850 · Acc Dep Bldg & Impr-Held for Le	-2,562,118.00	-2,562,118.00	0.00
1502900 · Acc Dep - Operating Equip	-2,637,121.33	-2,637,121.33	0.00
1502905 · Acc Dep - Marina equipment	-253,266.00	-253,266.00	0.00
1503000 · Acc Dep - Office Equipment	-474,788.46	-474,788.46	0.00

Port of Oswego Authority
Balance Sheet
As of April 30, 2026

	Apr 30, 26	Apr 30, 25	\$ Change
1503100 · Acc Dep-Land & Impr-Cap Assets	-9,173,027.11	-9,173,027.11	0.00
1503101 · Acc Dep - Computer Software	-32,872.00	-32,872.00	0.00
1503150 · Acc Dep Land & Impr-Held for Le	-248,852.00	-248,852.00	0.00
1503200 · Acc Dep - Lease Asset	-158,555.00	-158,555.00	0.00
1505600 · Cap Imp - Agricultural Center	0.00	-174.00	174.00
1505900 · Cap Imp - '23 PFRAP Pln 3935.88	227,228.88	192,002.98	35,225.90
1506300 · Cap Imp-USGS/GSA improvements	9,422.00	0.00	9,422.00
1506401 · Cap Imp - Elect. Railcar Mover	0.00	27,552.87	-27,552.87
1507300 · Cap Imp - Scales	0.00	49,498.00	-49,498.00
1507500 · Cap Imp-Marina Hoist Dock rehab	0.00	133,490.10	-133,490.10
1507800 · Cap Imp - FEMA-West 2017	0.00	4,354,324.85	-4,354,324.85
1507802 · Cap Imp - FEMA-East 2017	0.00	1,689,658.29	-1,689,658.29
1508600 · Cap Imp-REDI 19515-Goble Marina	0.00	2,102,472.26	-2,102,472.26
Total Fixed Assets	36,083,690.60	34,026,324.07	2,057,366.53
Other Assets			
1100105 · Long Term Lease Receivable	653,719.64	875,466.78	-221,747.14
1100106 · Interest Receivable	1,865.00	2,362.51	-497.51
1800000 · Pension - Deferred Outflow	357,479.00	256,640.00	100,839.00
1800001 · Deferred Outflow - OPEB	254,270.00	254,270.00	0.00
Total Other Assets	1,267,333.64	1,388,739.29	-121,405.65
TOTAL ASSETS	40,159,031.76	37,621,833.11	2,537,198.65
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000100 · Accounts Payable	1,318,967.33	354,676.33	964,291.00
Total Accounts Payable	1,318,967.33	354,676.33	964,291.00
Credit Cards			
2000101 · Key Bank - Tom Mastercard	6,230.87	1,597.32	4,633.55
2000103 · Lowe's credit card	29.72	840.85	-811.13
Total Credit Cards	6,260.59	2,438.17	3,822.42
Other Current Liabilities			
2000200 · Retainage Payable	0.00	174,894.95	-174,894.95
2000300 · Accounts Payable Other	15,821.56	1,146.30	14,675.26
2000600 · Unearned Revenue	10,200.00	0.00	10,200.00
2000610 · Deposits received	25,400.00	25,000.00	400.00
2000700 · Refund payable	181,658.15	181,658.15	0.00
2001000 · Accrued Salaries	58,658.34	52,350.76	6,307.58
2001200 · Accrued Compensation	61,011.31	52,893.21	8,118.10
2001600 · Accrued NYS Retirement Withheld	2,916.45	2,521.53	394.92
2001700 · NYS Retirement Loan Withheld	1,389.00	1,446.00	-57.00
2001800 · NYS Retirement Arrears Withheld	382.05	733.32	-351.27
2002000 · Medical FSA Withheld	261.54	125.00	136.54
2002700 · Accrued NYS PFL withheld	2,880.41	2,494.16	386.25

Port of Oswego Authority
Balance Sheet
As of April 30, 2026

	Apr 30, 26	Apr 30, 25	\$ Change
2003000 · #1570A Pension Fund	234,824.15	67,609.88	167,214.27
2003100 · 1570 1% Checkoff Withheld	363.15	912.44	-549.29
2003200 · 1570 1/10% Checkoff Withheld	36.28	91.18	-54.90
2003300 · 1570A 9/10% Checkoff Withheld	326.80	821.23	-494.43
2003401 · 1570A Local Dues Withheld	5,362.77	1,554.26	3,808.51
2003600 · CSEA dues Withheld	360.71	279.41	81.30
2003800 · Deferred Comp Liability	190.00	190.00	0.00
2004300 · Accrued AFLAC-STD withheld	23.52	0.00	23.52
2004500 · Accrued Mass Mutual withheld	-307.80	-33.02	-274.78
2005600 · Payments on Insurance Claims	961.95	961.95	0.00
2005700 · Short Term Lease Liability	149,034.27	168,821.45	-19,787.18
2550000 · Sales Tax Payable	1.08	0.10	0.98
Total Other Current Liabilities	751,755.69	736,472.26	15,283.43
Total Current Liabilities	2,076,983.61	1,093,586.76	983,396.85
Long Term Liabilities			
2500500 · Advances from NYS	3,355,925.71	3,355,925.71	0.00
2500600 · Note Payable - '24 Chevy Silver	29,658.88	37,298.39	-7,639.51
2500801 · Line of Credit 0169-Pathfinder	360,855.89	114,936.04	245,919.85
2500802 · Line of Credit-Canandaigua Ntl	351,800.00	0.00	351,800.00
2501400 · OPEB liability	1,851,195.00	1,851,195.00	0.00
2501700 · LOC 1753 Pathfinder-Goble/FEMA	1,202,350.08	950,000.00	252,350.08
2502200 · Note Payable-SANY Forklift-LEAF	277,491.90	351,927.04	-74,435.14
2502300 · Note Payable-SANY Wheel Loader	176,238.89	205,120.98	-28,882.09
2502400 · Note Payable - 2026 Ford F250	54,003.88	0.00	54,003.88
2503500 · Long Term Lease Liability	21,087.11	145,263.32	-124,176.21
2600000 · Net Pension Liability - ERS	404,517.00	358,854.00	45,663.00
2800001 · Deferred Inflow - OPEB	734,031.00	734,031.00	0.00
2800002 · Deferred Inflow - Lessor	833,969.96	1,107,898.27	-273,928.31
Total Long Term Liabilities	9,653,125.30	9,212,449.75	440,675.55
Total Liabilities	11,730,108.91	10,306,036.51	1,424,072.40
Equity			
3000500 · Contributed Capital	144,946.00	144,946.00	0.00
3001000 · Contributed Capital - Federal	45,777.00	45,777.00	0.00
3001500 · Grant from NYS	2,253,367.90	2,253,367.90	0.00
3001600 · Grant MultiCodul Capital Proj	2,073,783.33	2,073,783.33	0.00
3001700 · Grant-MultiModal	370,000.00	370,000.00	0.00
3001800 · Grant Energy Savings	60,000.00	60,000.00	0.00
3005000 · Retained Earnings	23,491,288.54	22,501,770.52	989,518.02
Net Income	-10,239.92	-133,848.15	123,608.23
Total Equity	28,428,922.85	27,315,796.60	1,113,126.25
TOTAL LIABILITIES & EQUITY	40,159,031.76	37,621,833.11	2,537,198.65

Port of Oswego Authority
Profit & Loss
April 2026

	Period to Date			Year to Date		
	Actual	Prior	\$ Change	Actual	Prior	\$ Change
Ordinary Income/Expense						
Income						
4000000 · Storage	62,965.99	49,378.51	13,587.48	62,965.99	49,378.51	13,587.48
4100000 · Dockage	5,089.74	7,558.50	-2,468.76	5,089.74	7,558.50	-2,468.76
4200000 · Wharfage	16,478.05	12,175.05	4,303.00	16,478.05	12,175.05	4,303.00
4300000 · Loading and Unloading	32,228.29	57,543.86	-25,315.57	32,228.29	57,543.86	-25,315.57
4400000 · Rental	33,942.67	33,027.60	915.07	33,942.67	33,027.60	915.07
4500000 · Misc Income	19,889.43	-1,596.63	21,486.06	19,889.43	-1,596.63	21,486.06
4600000 · Stevedoring	60,943.16	875.50	60,067.66	60,943.16	875.50	60,067.66
4800000 · Marina Income	104,022.61	85,752.54	18,270.07	104,022.61	85,752.54	18,270.07
Total Income	<u>335,559.94</u>	<u>244,714.93</u>	<u>90,845.01</u>	<u>335,559.94</u>	<u>244,714.93</u>	<u>90,845.01</u>
Cost of Goods Sold						
4900000 · Cost of Goods Sold	4,776.60	5,972.73	-1,196.13	4,776.60	5,972.73	-1,196.13
Total COGS	<u>4,776.60</u>	<u>5,972.73</u>	<u>-1,196.13</u>	<u>4,776.60</u>	<u>5,972.73</u>	<u>-1,196.13</u>
Gross Profit	330,783.34	238,742.20	92,041.14	330,783.34	238,742.20	92,041.14
Expense						
5000000 · Personal Service	153,163.00	157,845.28	-4,682.28	153,163.00	157,845.28	-4,682.28
605000a · Travel Expense	235.16	269.14	-33.98	235.16	269.14	-33.98
610000a · Auto Expense	29.72	0.00	29.72	29.72	0.00	29.72
611000a · Fuel expense	1,692.40	1,869.61	-177.21	1,692.40	1,869.61	-177.21
615000a · Office Supplies	8,542.59	19,227.06	-10,684.47	8,542.59	19,227.06	-10,684.47
6150200 · General Insurance Expense	26,100.23	42,436.02	-16,335.79	26,100.23	42,436.02	-16,335.79
620000a · Advertising & Printing	491.12	0.00	491.12	491.12	0.00	491.12
625000a · Communications	2,770.29	2,085.43	684.86	2,770.29	2,085.43	684.86
630000a · Fuel, Light & Power	-2,051.83	8,358.83	-10,410.66	-2,051.83	8,358.83	-10,410.66
635000a · Household Supplies	3,047.85	3,896.70	-848.85	3,047.85	3,896.70	-848.85
640000a · Payroll Taxes	27,973.23	11,508.60	16,464.63	27,973.23	11,508.60	16,464.63
645000a · Health Insurances	26,635.20	27,929.16	-1,293.96	26,635.20	27,929.16	-1,293.96
6500000 · ILA Pension	26,199.38	32,733.75	-6,534.37	26,199.38	32,733.75	-6,534.37
655000a · Special Supplies	6,928.03	14,394.72	-7,466.69	6,928.03	14,394.72	-7,466.69
655130a · Spec Supp & Ex - Metered Water	337.62	370.52	-32.90	337.62	370.52	-32.90

Port of Oswego Authority
Profit & Loss
April 2026

	Period to Date			Year to Date		
	Actual	Prior	\$ Change	Actual	Prior	\$ Change
6560000 · Professional Services	3,846.00	-3,993.57	7,839.57	3,846.00	-3,993.57	7,839.57
6570000 · Marina Supp & Expenses	11,626.12	4,190.66	7,435.46	11,626.12	4,190.66	7,435.46
6590000 · Technical Services	1,391.50	0.00	1,391.50	1,391.50	0.00	1,391.50
660000a · Repairs & Maintenance	7,223.14	23,627.09	-16,403.95	7,223.14	23,627.09	-16,403.95
6670000 · House Gasoline	64.38	60.30	4.08	64.38	60.30	4.08
6700000 · Rentals	0.00	0.00	0.00	0.00	0.00	0.00
6700200 · Lease-Track Mobile	2,558.00	2,558.00	0.00	2,558.00	2,558.00	0.00
6700300 · Lease - other equipment leases	11,988.00	0.00	11,988.00	11,988.00	0.00	11,988.00
6700301 · Lease - vehicles	379.67	0.00	379.67	379.67	0.00	379.67
6800000 · Museum	361.80	789.52	-427.72	361.80	789.52	-427.72
6850000 · Interest Expense	13,348.96	11,439.82	1,909.14	13,348.96	11,439.82	1,909.14
6900000 · Freight Expense	45.76	25.00	20.76	45.76	25.00	20.76
Total Expense	334,927.32	361,621.64	-26,694.32	334,927.32	361,621.64	-26,694.32
Net Ordinary Income	-4,143.98	-122,879.44	118,735.46	-4,143.98	-122,879.44	118,735.46
Other Income/Expense						
Other Income						
8999999 · Interest Income - Leases	0.00	2,362.28	-2,362.28	0.00	2,362.28	-2,362.28
9000000 · Interest Income	134.65	894.20	-759.55	134.65	894.20	-759.55
Total Other Income	134.65	3,256.48	-3,121.83	134.65	3,256.48	-3,121.83
Other Expense						
9005500 · Amortization Expense	0.00	14,225.19	-14,225.19	0.00	14,225.19	-14,225.19
Total Other Expense	0.00	14,225.19	-14,225.19	0.00	14,225.19	-14,225.19
Net Other Income	134.65	-10,968.71	11,103.36	134.65	-10,968.71	11,103.36
Net Income	-4,009.33	-133,848.15	129,838.82	-4,009.33	-133,848.15	129,838.82

Port of Oswego Authority
Marina Profit & Loss
April 2026

	Apr 26	Apr 25	\$ Change
Ordinary Income/Expense			
Income			
4800000 · Marina Income			
4800100 · Marina Inc - Slip Rental	89,800.00	76,700.00	13,100.00
4800101 · Marina Inc-Transient mooring	216.00	1,354.50	-1,138.50
4800200 · Marina Inc - Misc	10.00	0.00	10.00
4800400 · Marina Inc - Gas Sales	7,533.11	7,696.79	-163.68
4800600 · Marina-FishClean/OYC/Barn Rent	1,200.00	0.00	1,200.00
4801200 · Marina Inc - Boat Supply	12.50	0.00	12.50
4801400 · Marina Inc - Beverages	1.00	1.25	-0.25
4805000 · Marina Inc - Goble	5,250.00	0.00	5,250.00
Total 4800000 · Marina Income	104,022.61	85,752.54	18,270.07
Total Income	104,022.61	85,752.54	18,270.07
Cost of Goods Sold	4,776.60	5,972.73	-1,196.13
Gross Profit	99,246.01	79,779.81	19,466.20
Expense			
5000000 · Personal Service	21,444.14	16,695.41	4,748.73
615000a · Office Supplies	1,242.00	1,323.25	-81.25
635000a · Household Supplies	11.98	293.91	-281.93
640000a · Payroll Taxes	1,836.89	1,455.80	381.09
645000a · Health Insurances	542.04	335.06	206.98
655000a · Special Supplies	21.99	34.48	-12.49
6570000 · Marina Supp & Expenses			
6571000 · MarinaSupp & Ex-Misc	181.74	572.02	-390.28
6571201 · MarinaSupp & Ex-Equip repairs	9,701.47	521.91	9,179.56
6571300 · MarinaSupp & Ex-Utilities	480.01	1,164.44	-684.43
6571400 · MarinaSupp & Ex-Credit Card Exp	962.90	1,632.29	-669.39
6573000 · MarinaSupp & Ex-Ice	300.00	300.00	0.00
Total 6570000 · Marina Supp & Expenses	11,626.12	4,190.66	7,435.46
660000a · Repairs & Maintenance	0.00	740.92	-740.92
6670000 · House Gasoline	54.48	43.83	10.65
6700000 · Rentals	0.00	0.00	0.00
6700300 · Lease - other equipment leases	0.00	570.00	-570.00
Total Expense	36,779.64	25,683.32	11,096.32
Net Ordinary Income	62,466.37	54,096.49	8,369.88
Net Income	62,466.37	54,096.49	8,369.88

Exhibit C-2

**Port of Oswego Authority
Imprest Bills**

April 1, 2026
W-3

Key Bank - B

Monthly Credit Card Charges

\$456.04

LEAF

Copier Lease

\$156.99

\$613.03

**Port of Oswego Authority
Imprest Bills**

April 2 - 8, 2026
W-4

Avaya Financial Services	Telephone Lease	\$2,145.50
Benefit Resource, Inc.	Pre-Tax Monthly Administration Fee for March 2026	\$125.00
Bousquet Holstein PLLC	Professional Services - Legal Counsel -	\$1,333.75
Brown Carbonic Sales Co.	Annual Marina Freezer Rental	\$300.00
Burke's Do-it-Best Home Center	Supplies for F&W Building Repairs	\$28.17
Certified Laboratories	Shop Use Items - Premalube (grease), Freight Charges	\$459.90
Cintas	Floor Mats & Work Clothes for Garage Staff	\$600.90
CSEA Employee Benefit Fund	Employee Dental & Vision Insurance	\$1,702.79
Glider Oil	Port Propane, Port Diesel	\$528.14
Mohawk Global Logistics Corp	FTZ Consulting	\$312.50
NaGr #-09104 Lighting-1 Gate, 1 NE Corner	Electric Supply & Delivery (1 Account)	\$136.42
Oswego Auto Parts	Powered Belt, 55 Gallons of 15W40, Fuel Filters, Oil Filters, Hydraulic Filter, Touch Up Paint, Grease for Marina Hoist	\$1,220.32
Pathfinder Bank - LOC	Princippal Payment & Interest on LOC	\$9,059.53

**Port of Oswego Authority
Imprest Bills**

April 2 - 8, 2026
W-4

Paychex		\$1,026.50
	Payroll Fees & Administration	
Paychex		\$1,488.93
	Payroll Fees & Administration	
S&B Computer and Office Products, Inc.		\$14.10
	Port Water, Credits	
Shark Welding & Repair Service		\$1,500.00
	Repairs to Nissan F17 Forklift (tie rod)	
Taylor Northeast, Inc.		\$12,558.00
	Forklift Rentals (13 Rentals)	
Canandaigua National Bank		\$240.00
	Closing Costs on LOC	
		<hr/>
		\$34,780.45

**Port of Oswego Authority
Imprest Bills**

April 20, 2026
W-8

Alta Material Handling

Electric Railcar Mover Payment #1

\$351,800.00



\$351,800.00

**Port of Oswego Authority
Imprest Bills**

April 14, 2026
W-9

Bousquet Holstein PLLC	Professional Services - Legal Counsel - Railroad Title Project & General Counsel Issues	\$1,818.75
Chirello Advertising	Oswego County Today Display Advertisement February 2026	\$491.12
CNY Abstract & Title Services, Inc.	Abstract/Title Service for CBP Tower	\$2,226.00
Computer Outlet North, Inc.	Monthly E-Mails & Cloud Back-up, Monitoring Application	\$325.40
Ed & Ed Business Technology, Inc.	Contract Charge for Copier	\$116.94
Glider Oil	Port Propane	\$82.53
LEAF	Heavy Forklift Monthly Payment & Wheel Loader Monthly Payment	\$11,745.62
National Grid	Electric Supply & Delivery, Gas Service (10 Accounts)	\$7,145.89
NYS Dept of Environmental Conservation	SPDES MSGP Fees for Billing Year 2025	\$110.00
S&B Computer and Office Products, Inc.	Water for USGS, Office Supplies, Housekeeping Supplies, Port Water Cooler Rentals	\$466.23
Volney Multiplex Inc.	Labor for Service Call on 03/20/2026	\$75.00
WEX Inc.	Fuel for Port Vehicles	\$346.93
		<hr/> \$24,950.41

Port of Oswego Authority
Imprest Bills

April 17, 2026
W-10

Pathfinder bank

Principal Payment on LOC

\$43,745.99

\$43,745.99

**Port of Oswego Authority
Imprest Bills**

April 21, 2026
W-11

NaGr #-38103 Gas & Elec Main Warehouse		\$5,724.90
	Electric & Gas Delivery (1 Account, 3 Months)	
Pathfinder Bank - LOC (Goble/FEMA)		\$6,988.64
	Interest Payment on LOC	
S&B Computer and Office Products, Inc.		\$190.95
	Housekeeping Supplies, Port Water, & Credits	
		<hr/>
CHECK TOTAL PAID		\$12,904.49

Port of Oswego Authority
Imprest Bills

April 22, 2026
W-12

Marshall + Sterling, Inc.

Multiple Insurance Policy Premiums

\$58,477.00

\$58,477.00

**Port of Oswego Authority
Imprest Bills**

April 24, 2026
W-13

Ally		\$379.67
	Monthly Lease Payment for 2025 Jeep Compass	
Glider Oil		\$731.52
	Port Propane, Port Diesel	
Pathfinder Bank - 2026 Ford F250		\$1,132.46
	Monthly Vehicle Loan for the 2026 F-250	
Paychex		\$1,443.29
	Payroll Administration & Fees	
Shark Welding & Repair Service		\$4,300.00
	Marina Pump Station Well Sewer Repair	
State Insurance Fund		\$1,337.68
	Workers Compensation Monthly Installment	
Tartaglia Railroad Services - Inc.		\$7,728.75
	Payment #1 of Derailment Repairs	
Wells Technology, Inc		\$321.39
	Shop Use Items	
		<hr/>
		\$17,374.76

**Port of Oswego Authority
Imprest Bills**

April 29, 2026
W-14

Alta Material Handling	Trackmobile Lease	\$2,558.00
AmVet Office Supplies, LLC	Office Supplies, Household Cleaning Supplies	\$79.14
Brophy Services, Inc.	Monthly Janitorial Service at F&W	\$1,650.00
Business Council of NYS, Inc.	Life, AD&D, LTS Insurance	\$483.03
Butler Disposal Systems Inc	Trash Service - Dumpster Rental, Recycle Service, & Fuel Surcharge, 30 Yard Rolloff Haul, Oswego County Tip Fee	\$644.27
C&S Engineers, Inc.	Professional Services - Multi-Sector Permit & SWPPP	\$4,231.80
CSEA Employee Benefit Fund	Employee Dental & Vision Insurance	\$1,894.09
Haun Welding Supply Inc.	Cylinder Lease for March 2026	\$265.15
LexisNexis	Legal Information (last payment, subscription canceled!)	\$221.45
Lockwood Septic Service CDS, Inc.	Pumped Septic Tanks on the Kaho	\$200.00
Lowe's	Monthly Credit Card Charges	\$167.77
Raby's Ace Homecenter	Items for Repairs to Marine Museum	\$192.90
S&B Computer and Office Products, Inc.	Port Water Cooler Rentals (4)	\$38.76
Standard Security Life Ins. Co. of NY	DBL & PFL Quarterly Premium	\$1,056.82
Taylor Northeast, Inc.	Heavy Forklift Rental (1 week rental), Credit	\$6,600.00
		<hr/> \$20,283.18

Port of Oswego Authority
A/P Aging Summary
As of April 30, 2026

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
A&E Organics Pest Control, Inc.	130.00	0.00	0.00	0.00	0.00	0.00	130.00
Aflac	1,072.44	0.00	0.00	0.00	0.00	0.00	1,072.44
Alta Material Handling	175,900.00	439,750.00	0.00	351,800.00	0.00	0.00	967,450.00
American Great Lakes Ports Association	0.00	0.00	4,963.50	0.00	0.00	0.00	4,963.50
AmVet Office Supplies, LLC	75.43	0.00	0.00	0.00	0.00	0.00	75.43
Avaya Financial Services	2,145.50	0.00	0.00	0.00	0.00	0.00	2,145.50
Benefit Resource, Inc.	527.50	0.00	0.00	0.00	0.00	0.00	527.50
Burke's Do-it-Best Home Center	132.91	0.00	0.00	0.00	0.00	0.00	132.91
Butler Disposal Systems Inc	78.77	0.00	0.00	0.00	0.00	0.00	78.77
C&S Engineers, Inc.	2,994.09	1,224.20	0.00	0.00	0.00	0.00	4,218.29
Canandaigua National Bank	1,832.29	0.00	0.00	0.00	0.00	0.00	1,832.29
Cardiac Life Products, Inc.	74.53	0.00	0.00	0.00	0.00	0.00	74.53
Cintas	531.34	0.00	0.00	0.00	0.00	0.00	531.34
City of Oswego Water - #000004-000	241.26	0.00	0.00	0.00	0.00	0.00	241.26
City of Oswego Water - #006583-000	96.36	0.00	0.00	0.00	0.00	0.00	96.36
Computer Outlet North, Inc.	1,000.00	799.00	0.00	0.00	0.00	0.00	1,799.00
Cooper Electric	69.12	0.00	0.00	0.00	0.00	0.00	69.12
CSX Transportation	0.00	0.00	0.00	0.00	624.00	43,575.00	44,199.00
Davis Harrison Dion, Inc.	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00	7,500.00
Excellus	14,193.92	0.00	0.00	0.00	0.00	0.00	14,193.92
Glider Oil	12,914.65	0.00	0.00	0.00	0.00	0.00	12,914.65
Key Bank - B	5,988.51	0.00	0.00	0.00	0.00	0.00	5,988.51
LEAF	11,902.61	0.00	0.00	0.00	0.00	0.00	11,902.61
Lockwood Septic Service CDS, Inc.	200.00	0.00	0.00	0.00	0.00	0.00	200.00
Martin's Door Service LLC	0.00	9,422.00	0.00	0.00	0.00	0.00	9,422.00
MassMutual	274.78	0.00	0.00	0.00	0.00	0.00	274.78
Mohawk Global Logistics Corp	62.50	0.00	0.00	0.00	0.00	0.00	62.50
NaGr #-04008 Security Gate, Entrance Elec	200.52	0.00	0.00	0.00	0.00	0.00	200.52
NaGr #-09104 Lighting-1 Gate, 1 NE Corner	139.14	0.00	0.00	0.00	0.00	0.00	139.14
NaGr #-32051 Storage (Silo & Barrel Bldg)	-2,895.53	0.00	0.00	0.00	0.00	0.00	-2,895.53
NaGr #-38103 Gas & Elec Main Warehouse	385.63	0.00	0.00	0.00	0.00	0.00	385.63
NaGr #-38107 Gas Museum	337.48	0.00	0.00	0.00	0.00	0.00	337.48
NaGr #-38118 Marina - Unit B	480.01	0.00	0.00	0.00	0.00	0.00	480.01
NaGr #-40109 Electric Derrick	24.32	0.00	0.00	0.00	0.00	0.00	24.32
NaGr #-40127 11 Lake St Goble Gas & Elec.	87.72	0.00	0.00	0.00	0.00	0.00	87.72
NaGr #-83002 - 22 Mercer - Security Pole	30.69	0.00	0.00	0.00	0.00	0.00	30.69
NYS & Local Employees' Retirement System	0.00	0.00	0.00	154,751.00	0.00	0.00	154,751.00
Oswego Auto Parts	109.42	0.00	0.00	0.00	0.00	0.00	109.42
Pathfinder Bank - 2024 Chevy P/U	0.00	833.15	0.00	0.00	0.00	0.00	833.15
Pathfinder Bank - 2026 Ford F250	1,132.46	0.00	0.00	0.00	0.00	0.00	1,132.46
Pathfinder Bank - LOC	1,420.00	0.00	0.00	0.00	0.00	0.00	1,420.00
Pathfinder Bank - LOC (Goble/FEMA)	6,763.20	0.00	0.00	0.00	0.00	0.00	6,763.20
Raby's Ace Homecenter	178.76	0.00	0.00	0.00	0.00	0.00	178.76
S&B Computer and Office Products, Inc.	517.41	0.00	0.00	0.00	0.00	0.00	517.41
Shark Welding & Repair Service	0.00	15,600.00	0.00	0.00	0.00	0.00	15,600.00
Spectrum Business (Port)	180.78	0.00	0.00	0.00	0.00	0.00	180.78
SUNY Oswego	9,828.50	0.00	0.00	0.00	0.00	0.00	9,828.50
Tartaglia Railroad Services - Inc.	0.00	0.00	0.00	23,186.25	0.00	0.00	23,186.25
Taylor Northeast, Inc.	13,238.95	0.00	0.00	0.00	0.00	0.00	13,238.95
Wells Technology, Inc	203.72	0.00	0.00	0.00	0.00	0.00	203.72
WEX Inc.	137.54	0.00	0.00	0.00	0.00	0.00	137.54
TOTAL	267,439.23	470,128.35	7,463.50	529,737.25	624.00	43,575.00	1,318,967.33

Port of Oswego Authority A/R Aging Summary As of April 30, 2026

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
*Transient	0.00	0.00	0.00	0.00	0.00	5,366.62	5,366.62 ¹
ARG International	33,672.63	0.00	0.00	0.00	0.00	0.00	33,672.63
Creasy, Troy	0.00	0.00	-50.00	0.00	0.00	0.00	-50.00
Dean Marine & Excavating, Inc	0.00	0.00	0.00	0.00	0.00	-22,684.50	-22,684.50
DeLong, Frederick	0.00	-375.00	0.00	0.00	0.00	0.00	-375.00
Garcia, Joe	0.00	0.00	0.00	0.00	0.00	3,200.00	3,200.00 ²
Gehrig, Chad	0.00	3,500.00	0.00	0.00	0.00	0.00	3,500.00
General Services Admin.	9,099.33	0.00	0.00	0.00	0.00	0.00	9,099.33
GT Commodities (Gerald Metals)	0.00	0.00	87.61	13.32	0.00	0.00	100.93
Heidelberg Materials (Lehigh)	9,395.69	0.00	0.00	0.00	0.00	0.00	9,395.69
Manning, Greg	0.00	0.00	0.00	0.00	0.00	4,064.00	4,064.00 ³
Marubeni America Corp.	39,978.30	3,118.14	0.00	0.00	0.00	0.00	43,096.44
McKell Marine	1,455.50	0.00	0.00	0.00	0.00	0.00	1,455.50
Mitsubishi International Corporation	5,427.28	0.00	0.00	0.00	0.00	0.00	5,427.28
Mohawk Global	27,195.00	0.00	0.00	0.00	0.00	0.00	27,195.00
Novells-Oswego Works	0.00	2,330.00	2,265.00	2,265.00 ⁵	2,330.00 ⁴	0.00	9,190.00
Novells-special	125,499.87	323.42	0.00	0.00	0.00	0.00	125,823.29
Nutrien Ag Solutions - CPS	8,330.25	0.00	0.00	0.00	0.00	0.00	8,330.25
Oswego Expeditions/Destination Expedi...	0.00	0.00	0.00	0.00	0.00	-100.00	-100.00
Taramelli, Chris	0.00	0.00	0.00	-50.00	0.00	0.00	-50.00
Walker, Ryan	0.00	0.00	-50.00	0.00	0.00	0.00	-50.00
TOTAL	260,053.85	8,896.56	2,252.61	2,228.32	2,330.00	-10,153.88	265,607.46

1. Collections

2. Sending to collections

3. Sending to collections

4. Received 5/1/26

5. Received 5/1/26

Grants Receivable Summary
as of 4/30/2026

Project #		Name	Grant Receivable
FEMA 4348	37407	East & West Terminals	\$ 496,859.43
REDI Funds	19515	Goble Marina	\$ 154,325.79
PFRAP	3935.59	Goble Marina	\$ 100.10
DOT	3935.65	East Terminal Track Rehab	\$ 2,729.07
DOT	3935.88	PFRAP - Addl. Track & Storage	\$ 108.30
DOT	3935.89	Electric Railcar Mover	\$ 1,327,241.70

\$ 1,981,364.39

Port of Oswego Authority
Loan Summary
as of April 30, 2026

<u>Name</u>	<u>Loan Balance</u>	<u>Available</u>	<u>Rate</u>
NYS first advances	\$ 3,355,925.71	\$ -	0.000%
Pathfinder Bank - LOC	\$ 360,855.89	\$ 139,144.11	6.750%
Pathfinder Bank - LOC FEMA/REDI	\$ 1,202,350.08	\$ 197,649.92	6.750%
Canandaigua Natl - LOC RC Mover	\$ 351,800.00	\$ 73,200.00	7.500%
Note Payable - SANY Forklift	\$ 277,491.90	\$ -	7.750%
Note Payable - 2024 Chevy Silverado	\$ 29,658.88	\$ -	6.875%
Note Payable - SANY Wheel Loader	\$ 176,238.89	\$ -	6.750%
Note Payable - 2026 Ford F250	\$ 54,003.88	\$ -	6.85%

Port of Oswego Authority
Schedule of Assets
As of April 30, 2026

	<u>Cost</u>	<u>Accum. Depr.</u>	<u>Net Book Value</u>
Fixed Assets			
1502000 · Land & Land Impr-Capital Assets	20,308,818.08	-9,173,027.11	11,135,790.97
1502050 · Land & Land Impr-Held for Lease	3,670,943.81	-248,852.00	3,422,091.81
1502100 · Alcan Water Line	1.00	0.00	1.00
1502300 · Bldgs & Improvem-Capital Assets	23,570,407.90	-7,098,006.54	16,472,401.36
1502350 · Bldgs & Improvem-Held for Lease	4,136,053.32	-2,562,118.00	1,573,935.32
1502400 · Office Equipment & Furniture	495,786.78	-474,788.46	20,998.32
1502500 · Operating Equipment	5,491,557.87	-2,637,121.33	2,854,436.54
1502501 · Equipment - Marina	457,878.49	-253,266.00	204,612.49
1502550 · Lease Assets	571,973.27	-158,555.00	413,418.27
1502600 · Computer Software	32,872.24	-32,872.24	0.00
Total Fixed Assets	<u>58,736,292.76</u>	<u>-22,638,606.68</u>	<u>36,097,686.08</u>

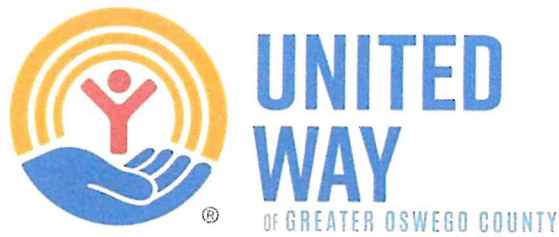
Port of Oswego Authority
YTD Sales Report
April 2026

	Apr 26	%	Apr 25	%	\$ Change
Income					
4000000 · Storage					
4000100 · Storage - Novellis	14,612.91	4.4%	6,605.25	2.7%	8,007.66
4002800 · Storage - Marubeni	783.96	0.2%	3,555.34	1.5%	-2,771.38
4002900 · Storage - Glencore	0.00	0.0%	1,930.63	0.8%	-1,930.63
4003000 · Storage - Goldman Sachs	0.00	0.0%	4,442.48	1.8%	-4,442.48
4003500 · Storage - Mitsubishi	716.11	0.2%	0.00	0.0%	716.11
4004100 · Storage - SQC Metals	0.00	0.0%	7,897.07	3.2%	-7,897.07
4004200 · Storage - Gunvor	0.00	0.0%	12,853.65	5.3%	-12,853.65
4004300 · Storage - Hartree Partners	0.00	0.0%	498.59	0.2%	-498.59
4004400 · Storage - The Delong Co.	0.00	0.0%	3,490.68	1.4%	-3,490.68
4004500 · Storage - GT Commodities	0.00	0.0%	5,204.82	2.1%	-5,204.82
4005000 · Storage - Miscellaneous	46,853.01	14.0%	2,900.00	1.2%	43,953.01
Total 4000000 · Storage	62,965.99	18.8%	49,378.51	20.2%	13,587.48
4100000 · Dockage					
4100100 · Dockage - Algoma Central	0.00	0.0%	3,771.69	1.5%	-3,771.69
4100200 · Dockage - Lehigh (Heidelberg)	4,489.74	1.3%	2,993.16	1.2%	1,496.58
4102700 · Dockage - McKeil Marine	600.00	0.2%	0.00	0.0%	600.00
4102900 · Dockage - WT Terminal	0.00	0.0%	793.65	0.3%	-793.65
Total 4100000 · Dockage	5,089.74	1.5%	7,558.50	3.1%	-2,468.76
4200000 · Wharfage					
4200100 · Wharfage - Nutrien Ag	0.00	0.0%	4,244.03	1.7%	-4,244.03
4200200 · Wharfage - Lehigh (Heidelberg)	10,082.88	3.0%	6,876.89	2.8%	3,205.99
4202500 · Wharfage - Marubeni	3,196.24	1.0%	0.00	0.0%	3,196.24
4203600 · Wharfage - WT Terminal Oswego	0.00	0.0%	1,054.13	0.4%	-1,054.13
4205900 · Wharfage - ARG	3,198.93	1.0%	0.00	0.0%	3,198.93
Total 4200000 · Wharfage	16,478.05	4.9%	12,175.05	5.0%	4,303.00
4300000 · Loading and Unloading					
4300200 · Loading and Un - Nutrien Ag	8,330.25	2.5%	5,991.43	2.4%	2,338.82
4300300 · Loading and Un - Novellis	15,592.60	4.6%	18,760.40	7.7%	-3,167.80
4304900 · Loading and Un - Glencore	0.00	0.0%	0.00	0.0%	0.00
4305100 · Loading and Un - Marubeni	2,601.39	0.8%	8,762.62	3.6%	-6,161.23
4305400 · Loading and Un - Goldman Sachs	0.00	0.0%	9,320.81	3.8%	-9,320.81
4305600 · Loading and Un - ARG Int.	50.00	0.0%	0.00	0.0%	50.00
4305900 · Loading and Un - Mitsubishi	4,571.17	1.4%	0.00	0.0%	4,571.17
4306600 · Loading and Un - SQC Metals	0.00	0.0%	0.00	0.0%	0.00
4306700 · Loading and Un - Gunvor	0.00	0.0%	2,331.65	1.0%	-2,331.65
4306800 · Loading and Un - The Delong Co.	1,082.88	0.3%	6,036.76	2.5%	-4,953.88
4306900 · Loading and Un - GT Commodities	0.00	0.0%	0.00	0.0%	0.00
4307200 · Loading and Un - Hartree Prtnrs	0.00	0.0%	2,605.11	1.1%	-2,605.11
4307300 · Loading and Un - Rio Tinto	0.00	0.0%	3,735.08	1.5%	-3,735.08
Total 4300000 · Loading and Unloading	32,228.29	9.6%	57,543.86	23.5%	-25,315.57
4400000 · Rental					

Port of Oswego Authority
YTD Sales Report
April 2026

	<u>Apr 26</u>	<u>%</u>	<u>Apr 25</u>	<u>%</u>	<u>\$ Change</u>
4400200 · Rental - DeLong, Fred	375.00	0.1%	375.00	0.2%	0.00
4400300 · Rental - Novelis	2,265.00	0.7%	2,173.77	0.9%	91.23
4400500 · Rental - General Svces Admin	9,099.33	2.7%	8,634.37	3.5%	464.96
4400600 · Rental - Lehigh (Heidelberg)	6,482.89	1.9%	5,841.92	2.4%	640.97
4402400 · Rental - Vinegar Hill, LLC	0.00	0.0%	1,558.13	0.6%	-1,558.13
4402600 · Rental - Nutrien Ag	8,195.45	2.4%	7,474.09	3.1%	721.36
4403100 · Rental - H.Lee White Museum	0.00	0.0%	300.00	0.1%	-300.00
4403400 · Rental - Shark-Attach Office	425.00	0.1%	425.00	0.2%	0.00
4403500 · Rental - WT Terminal Oswego LLC	7,000.00	2.1%	6,145.32	2.5%	854.68
4405000 · Rental - Miscellaneous	100.00	0.0%	100.00	0.0%	0.00
Total 4400000 · Rental	33,942.67	10.1%	33,027.60	13.5%	915.07
4500000 · Misc Income					
4500200 · Misc Income - Novelis	3,020.43	0.9%	0.00	0.0%	3,020.43
4502000 · Misc Income - Labor	12,140.50	3.6%	682.50	0.3%	11,458.00
4505000 · Misc Income - Other	2,665.00	0.8%	-2,279.13	-0.9%	4,944.13
4505400 · Misc Income - Security East	2,063.50	0.6%	0.00	0.0%	2,063.50
Total 4500000 · Misc Income	19,889.43	5.9%	-1,596.63	-0.7%	21,486.06
4600000 · Stevedoring					
4601800 · Stevedoring - Marubeni	30,863.71	9.2%	0.00	0.0%	30,863.71
4602600 · Stevedoring - McKeil Marine	2,188.75	0.7%	875.50	0.4%	1,313.25
4603200 · Stevedoring - ARG	27,890.70	8.3%	0.00	0.0%	27,890.70
Total 4600000 · Stevedoring	60,943.16	18.2%	875.50	0.4%	60,067.66
4800000 · Marina Income	104,022.61	31.0%	85,752.54	35.0%	18,270.07
Total Income	335,559.94	100.0%	244,714.93	100.0%	90,845.01

Exhibit D



Dear Friends of the Fairway,

Golf Committee

It is once again time for United Way of Greater Oswego County's Charity Golf Tournament! Celebrating our 31st year, it is scheduled for Friday, June 26rd at historic Battle Island State Park. Tee time is 8:30 am, with registration beginning at 7:30 am. Luncheon, provided by Kristen's Kitchen, awards and prize presentations to follow the game.

Matt Bacon
Christen Belcher
Richard Delaney
Patrick Dewine
John Ferry
Tara Hathway
Anthony Meola
Connie Ryan

If you can't join us for golf, we have other supporting opportunities to offer. Advertise your business with a Tee sign. Create a custom gift basket for our raffle. Volunteers are always welcome for a morning, afternoon or an all-day shift. We also need volunteers prior to the day of the event to fill bags, move items or load vehicles. Perhaps you would like to supply a swag bag item to promote your business.

Enclosed, you will find a sponsorship menu, a manual payment sheet and a plug for our Pulled Pork BBQ Luncheon. Please feel free to share this information with interested parties. For information or questions, please contact Theresa by email (office@oswegounitedway.org) or phone 315-593-1900 x-203, 9am to 4pm weekdays.

Let's Unite for a day of golf, altruism, food and community!

On behalf of the 2026 United Way Golf Committee, thank you for supporting this charitable event.

Sincerely,

A handwritten signature in black ink that reads "Patrick Dewine".

Patrick Dewine
Executive Director



SPONSORSHIP OPPORTUNITIES

31ST ANNUAL GOLF TOURNAMENT

FRIDAY, JUNE 26TH AT BATTLE ISLAND STATE PARK



Tournament Premier \$5,000

Sponsorship includes:

- 3 foursomes
- 3 POP Game Cards (1 per team)
- Product placement at event/swag bags
- Company Link on UWGOC tournament page on the UWGOC website
- 1st Tier event signage
- 2 Signs on Course
- Recognition in all media & marketing



Major Sponsorship \$3,000

Sponsorship includes:

- 2 foursomes
- 2 POP Game Cards (1 per team)
- Product placement at event/swag bags
- Company Link on UWGOC tournament page on the UWGOC website
- 2nd Tier event signage
- 2 Signs on Course
- Recognition in all media & marketing



Corporate Sponsorship \$1,000

Sponsorship includes:

- 1 foursome
- 1 POP Game Card
- 1 Sign on Course
- Company Link on UWGOC tournament page on the UWGOC website
- 3rd Tier Signage
- Recognition in all media & marketing



Foursome (TEAM ONLY) \$600

- 1 foursome



see back for more options



SPONSORSHIP OPPORTUNITIES

31ST ANNUAL GOLF TOURNAMENT
FRIDAY, JUNE 26TH AT BATTLE ISLAND STATE PARK



Food Sponsor
\$750

Beverage Sponsor
\$500

Sponsorship includes:

- 1 Sign on Course
- 4th Tier Event Signage
- Recognition in all media & marketing coverage

Tee Sign Sponsor \$100

Sponsorship includes:

- 1 company name tee sign placed on course & recognition on UWGOC Website./Social Media

In-Kind / Raffle / Door Prize Donation

Value of Donation \$_____

Description of Donation:

Contact UWGOC office 315-593-1900 / office@oswegounitedway.org to inquire about pricing to add Company Logo to tee signage



31st Annual United Way of GOC Golf Tournament



Company: _____

Contact Person & Title: _____

Mailing Address: _____

Phone & Email: _____

Team Captain Name: _____

Email &
Phone: _____

Other Player Names Joining Team: _____



If unable to scan QR code for Sponsorship online, please mail completed form and payment to:

United Way of Greater Oswego County
1 South First Street Fulton, NY 13069

Please make checks payable to United Way of Greater Oswego County.
Visit www.oswegounitedway.org for more information.

Credit Card Payment & Authorization Form:

VISA

MASTERCARD

DISCOVER



AMEX

Amount Enclosed: \$

Name on Card:

Card Number:

Expiration Date: Security Code: Zip

Signature: Date:

All or part of your sponsorship donation may be tax deductible as a charitable contribution. If Fair Market Value estimation of any gifts received is required or any additional information is needed, please contact: UNITED WAY of GREATER OSWEGO COUNTY Office 315-593-1900 or email office@oswegounitedway.org. Visit www.oswegounitedway.org for more information or to download forms.

