

**PORT OF OSWEGO**  
AUTHORITY



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

**Monday, May 15, 2023**

**4:30 pm Meeting**

**AGENDA**

- 1. Call to Order**
- 2. Motion 05-15-2301: To move to executive session to discuss personnel matters with counsel.**
- 3. Motion 05-15-2302: To resume regular session.**
- 4. Motion 05-15-2303: To approve the Minutes of 04-24-2023 regular monthly meeting (Exhibit A)**
- 5. Administrative Operational Report:**  
**Mr. Patrick McMahon – Supervisor of Development & Maintenance (Exhibit B)**  
**Mr. William Scriber – Executive Director**
- 6. Administrative Financial Reports: Primary and Subsidiary**  
**Motion 05-15-2304: To accept April’s Primary Financial Reports and Subsidiary Financial Reports**  
**Primary Financial Reports: (Exhibit C-1)**
  - Cash Position**
  - Balance Sheet**
  - Profit & Loss Statement**
  - Marina Profit & Loss Statement****Subsidiary Financial Reports: (Exhibit C-2)**
  - Monthly Bills**
  - Accounts Payable**
  - Accounts Receivable**
  - Loan Summary**
  - Schedule of Assets**
  - Sales Report**

**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.

7. **Chairman's Report**
8. **Committee Reports**
  - a. **Executive Committee**
  - b. **Audit and Finance Committee**
  - c. **Governance Committee**
  - d. **Planning and Development Committee**

9. **Old Business**

10. **New Business**

- **Oswego Opera Theater Golf Tournament (Exhibit D)**

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

Motion 05-15-230 : To

Motion 05-15-230 : To

12. Motion 05-15-230 : To adjourn the regular monthly meeting

**Next Regular Monthly Board Meeting is scheduled for  
Wednesday, June 28, 2023 @ 4:30pm**

**MISSION STATEMENT**

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# Exhibit A

**PORT OF OSWEGO AUTHORITY**  
**Regular Monthly Meeting**  
**Monday, April 24, 2023**

**CALL TO ORDER:** Ms. Cosemento called the meeting to order at 4:38 PM.

**PRESENT:** Francis Enwright - Chairperson on Zoom; Constance Cosemento -Vice Chairperson; Dr. Ranjit Dighe - Secretary/Treasurer; Stanley Delia, Kathleen Macey, Dr. John Kares Smith, Tom Schneider, Diane Zeller, and William Scriber - Executive Director on Zoom.

**ALSO PRESENT:** Pat McMahon - Supervisor of Development & Maintenance, Debbie Godden - Accounting Manager, Kim Natoli - Port Employee.

**APPROVAL OF MINUTES**

**Motion 04-24-2301:** A motion was made by Mr. Delia to approve the minutes of the March 20, 2023 meeting and April 4, 2023 special meeting regarding the sale of the Liebherr Crane. Motion was seconded by Dr. Kares Smith. Motion passed. 6-Aye, Nay-0. Ms. Zeller not present during this motion.

**ADMINISTRATIVE OPERATIONAL REPORT**

Mr. McMahon, Supervisor of Development & Maintenance and Mr. William Scriber, Executive Director presented the Administrative Operational Report to the Board and addressed any questions or comments.

**Report Topics:**

Monthly operations update – March 2023

Update on projects:

- Mr. McMahon spoke about the West Dock projects – awaiting a callback from Carl Rode in regards to the FEMA West Pier repairs that are going out to bid.
- There will be a contractor loading cable on barges for the Caldwell Marine-Stoney Island Project; will take approximately two months to complete.
- Working on the Inter-Lake Container study.
- Mr. Scriber described two grants that are progressing – the EDA grant, which we have been working on for four months. This grant would be for additional rail into the Port that would provide 1/3 more rail capacity, a new ship loader with a remote articulating head that would double the loading speed for grain. This would allow us to fill ships in a more staggered way.
- Port Infrastructure Development Program (PIDP) Grant – This grant is due 4/28/2023 and it is possible it will not be complete this cycle. There are large estimation on costs that C&S has not been able to produce yet.
- Working closely with Austin Wheelock, the new Executive Director of Operation Oswego County. Will be working together on Micron and other projects. This partnership will be the new normal for the Port, facilitating business and job development in Oswego County.

- Breakwall Projects – we have quoted three companies, received email stating \$10 million going out in 2024. We will have one of the larger companies working at the Port for most of next year.
- Mr. McMahon spoke about a survey company for the LT-5. He is waiting for further information from Mercedes Niess. The Port agreed to pay for half of the invoice for the survey.
- In regards to the LT-5, priced and ordered two (2) 250' mooring ropes, which should arrive in about a week.
- The first shipment of potash is arriving on Thursday, April 27; to be placed in the domes. The first aluminum barge of the season is arriving April 29.
- Mr. Enwright inquired about progression of Dome 4, the RV park, and new marina. Mr. McMahon advised that the landscaping and placement are complete, and concrete would be installed this week at the marina; docks are being built and will be delivered two or three at a time on tractor trailer in about two weeks and will be staged at the west-side dock. Rombough Electric will be ready after WD Malone completes their portion. Mr. Scriber stated that Dome 4 and RV park progress will be discussed in Executive Session.

## **ADMINISTRATIVE FINANCIAL REPORTS**

**Motion 04-24-2302:** A motion was made by Mr. Schneider to accept the March Primary and Subsidiary Financial Reports as presented. Motion seconded by Dr. Dighe. Motion passed. 7-Aye, Nay-0.

### Primary Financial Reports

Cash Position  
Balance Sheet  
Profit & Loss Statement

### Subsidiary Financial Reports

Monthly Bills  
Accounts payable  
Accounts Receivable  
Loan Summary  
Schedule of Assets  
Sales Report

Mr. Schneider commented that the Fiscal Year ended on March 31, 2023, and these would be the numbers that would be audited. There will be adjustments made to these, primarily to the non-cash items. The Balance Sheet and Operating section of the P&L shows a strong position.

**Chairman's Report:** Mr. Enwright spoke of a defect in a valve in the top of the silo lift. There have been issues with this valve malfunctioning at the start of use after winter. Mr. Enwright spoke of approving increasing Mr. McMahon's spending limit until Mr. Scriber returns. They have been working on contract renewals.

**Committee Reports:**

**Executive Committee:** Ms. Cosemento spoke about her attending a tourism convention at the local convention center at the invite of Mercedes Niess. Ms. Cosemento spoke to Christina Kruse with the Planning Leader Associate for National Oceanic and Atmospheric Administration (NOAA), and how Oswego could be a possible future site for NOAA. Ms. Cosemento will facilitate a future meeting with Board Members and Ms. Kruse regarding this (possible Zoom meeting).

**Audit and Finance Committee:** Mr. Schneider had nothing to add after discussing the March Primary and Subsidiary Financial Reports as presented.

**Governance Committee:** Dr. Kares Smith was encouraged by Mr. Enwright to recontact the legal team for status that the Port has two issues, regarding compensation and insurance, that we have been operating with these for some time, and they should be written out in handbook and elsewhere. Dr. Kares Smith did contact Port Counsel, Micha Ordway, who forwarded these issues to another attorney. Still awaiting law firm and will advise. Ms. Godden has been in contact with Mr. Ordway regarding compensatory time; still awaiting SPD, which is almost complete.

**Planning and Development Committee:** Dr. Dighe – no report.

**OLD BUSINESS:** None.

**NEW BUSINESS:** None.

**EXECUTIVE SESSION**

**Motion 04-24-2303:** A motion was made by Ms. Macey and seconded by Mr. Delia to enter Executive Session at 5:04 PM. Motion passed. 7-Aye, 0-Nay.

**Motion 04-24-2304:** Regular monthly meeting resumed at 5:43 PM.

**Motion 04-24-2305:** A motion was made by Mr. Schneider and seconded by Dr. Kares Smith to ratify the action that was taken last week to enhance the authority of Mr. McMahon to spend up the \$25,000.00 without Board approval while the Executive Director is unavailable due to medical leave. Motion passed. 7-Aye, 0-Nay.

**ADJOURNMENT**

**Motion 04-24-2306:** A motion was made by Ms. Zeller and seconded by Dr. Kares Smith to adjourn the regular monthly meeting @ 5:44 PM. Motion passed. 7-Aye, 0-Nay.

# Exhibit B



## **Administrative Report Topics**

**May 2023**

**Patrick McMahon – Supervisor of Development & Maintenance**

- Monthly Operations Update – April 2023 (attached)
- Silo Repair
- East and West Dock Repair Updates
- Goble Project Updates
- Rope for the LT-5 delivered
- Vessel updates
- Upcoming vessels



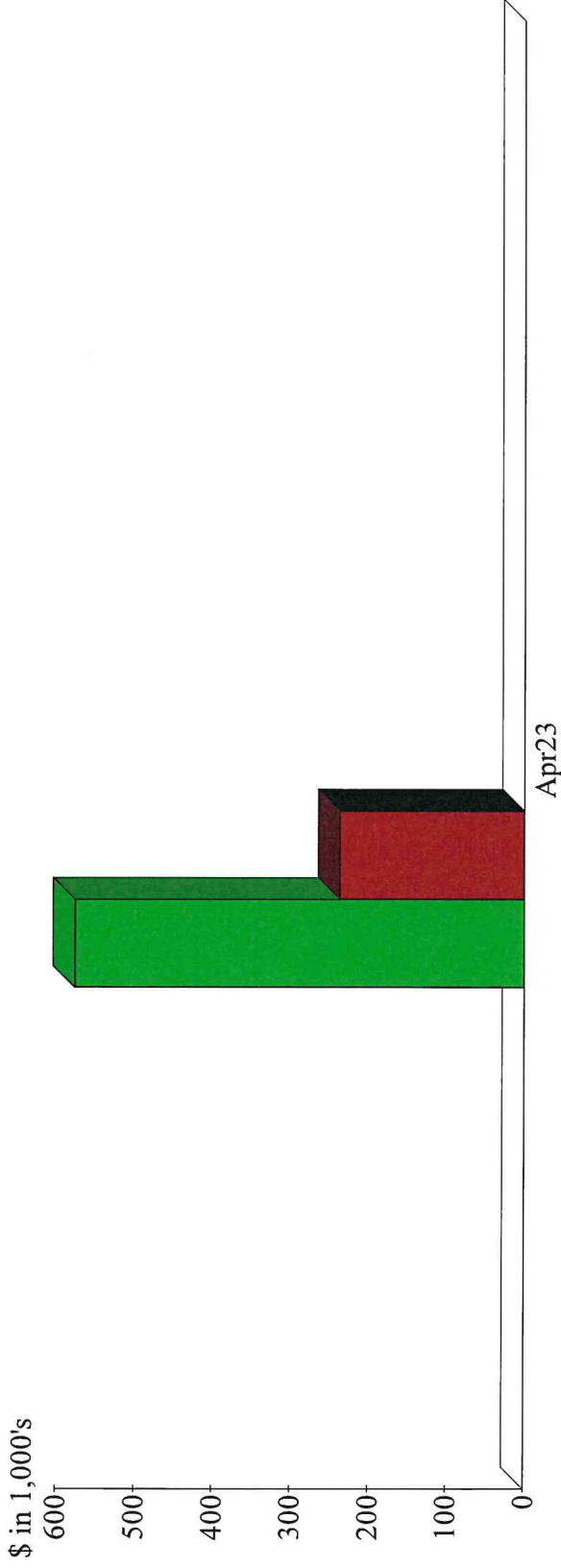
TO: BOARD OF DIRECTORS  
 FROM: George Lloyd  
 SUBJECT: April 2023 Activity Report

Totals						
	# In	# Out	Total # In/Out	MT In	MT Out	Total MT In/Out
Trucks	79	287	366	2369.129	8879.971	11249.100
Railcars	1	3	4	0.000	270.223	270.223
Vessels	1	0	1	1757.197	0.000	1757.197
<b>Grand Totals</b>	<b>81</b>	<b>290</b>	<b>371</b>	<b>4126.326</b>	<b>9150.193</b>	<b>13276.520</b>

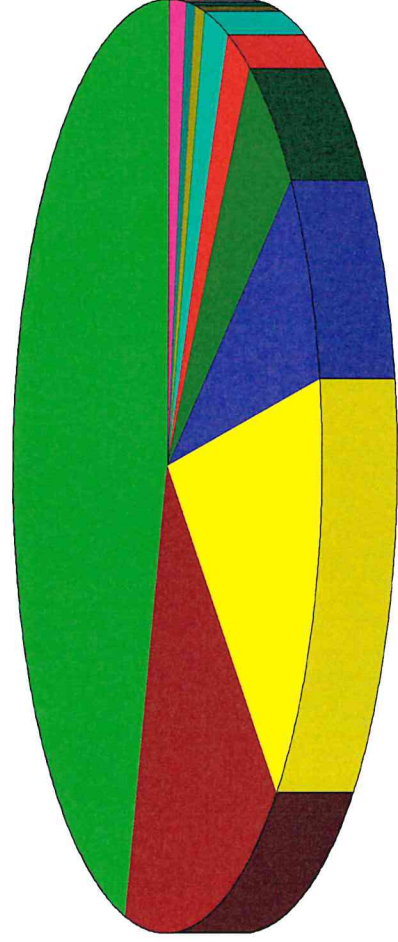
	Company	ST	MT	In/Out	Mode	#
Potash	Nutrien Ag Solutions	1936.98	1757.197	Inbound	Vessel	1
	Nutrien Ag Solutions	0.00	0.000	Inbound	Railcar	0
	Nutrien Ag Solutions	4946.97	4487.812	Outbound	Trucks	142
Grain	Anderson's Soybeans	0.00	0.000	Inbound	Trucks	0
	Anderson's Soybeans	0.00	0.000	Inbound	Railcar	1
	Anderson's Soybeans	0.00	0.000	Outbound	Trucks	0
	Anderson's Soybeans	0.00	0.000	Outbound	Railcar	0
	Anderson's Soybeans	0.00	0.000	Outbound	Vessel	0
	Anderson's Corn	2611.52	2369.129	Inbound	Trucks	79
	Anderson's Corn	0.00	0.000	Outbound	Trucks	0
	Anderson's Corn	297.87	270.223	Outbound	Railcar	3
Aluminum	Marubeni	0.00	0.000	Inbound	Vessel	0
	Marubeni	0.00	0.000	Inbound	Railcar	0
Aluminum	Marubeni	2149.10	1949.629	Outbound	Trucks	61
	Trafigura	0.00	0.000	Inbound	Vessel	0
	Trafigura	0.00	0.000	Inbound	Trucks	0
	Trafigura	0.00	0.000	Outbound	Trucks	0
	Glencore	0.00	0.000	Outbound	Trucks	0
	Glencore	0.00	0.000	Inbound	Trucks	0
	Goldman	0.00	0.000	Inbound	Trucks	0
	Goldman	886.81	804.500	Outbound	Trucks	25
	Concord	0.00	0.000	Inbound	Vessel	0
	Concord	0.00	0.000	Outbound	Trucks	0
	Concord	0.00	0.000	Inbound	Trucks	0
	IXM	0.00	0.000	Inbound	Trucks	0
	IXM	1183.05	1073.244	Outbound	Trucks	39
	Mitsubishi	223.75	202.982	Outbound	Trucks	6
	Mitsubishi	0.00	0.000	Inbound	Trucks	0
	Mitsubishi	0.00	0.000	Inbound	Vessel	0
	Mercuria	0.00	0.000	Inbound	Vessel	0
	Mercuria	0.00	0.000	Inbound	Trucks	0
	Mercuria	0.00	0.000	Outbound	Trucks	0
	Novelis Ingots	0.00	0.000	Inbound	Vessel	0
Novelis Ingots	398.82	361.803	Outbound	Trucks	14	
Novelis Transfer Loads	0.00	0.000	Outbound	Trucks	0	
Dean Marine Rock/Stone	Rock/Stone	0.00	0.000	Inbound	Railcar	0

# Exhibit C-1

Income and Expense by Month  
April 2023



Income Summary  
April 2023



9000020 · Auction / Sale of equipment	45.96%
4600000 · Stevedoring	16.98
4800000 · Marina Income	15.36
4300000 · Loading and Unloading	7.62
4400000 · Rental	5.73
4200000 · Wharfage	2.69
4000000 · Storage	2.59
9000000 · Interest Income	1.05
4500000 · Misc Income	1.04
4100000 · Dockage	0.99
<b>Total</b>	<b>\$576,565.01</b>

By Account

**Port of Oswego Authority**  
**Cash Position**  
 As of April 30, 2023

	<u>Beginning Balance</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Change</u>	<u>Ending Balance</u>
<b>1000600 · Imprest Fund - Key Bank</b>					
Total 1000600 · Imprest Fund - Key Bank	177,153.25	749,715.40	552,846.13	196,869.27	<b>374,022.52</b>
<b>1000700 · Health Fund - Key Bank</b>					
Total 1000700 · Health Fund - Key Bank	3,476.07	2,500.00	5,063.34	-2,563.34	<b>912.73</b>
<b>1001000 · Comptroller Fund - Key Bank</b>					
Total 1001000 · Comptroller Fund - Key Bank	19,690.54	475,050.79	479,475.49	-4,424.70	<b>15,265.84</b>
<b>1001001 · Gen. State Checking - Key Bank</b>					
Total 1001001 · Gen. State Checking - Key Bank	1,107,172.93	484,969.34	673,518.23	-188,548.89	<b>918,624.04</b>
<b>1001500 · Key Money Market</b>					
Total 1001500 · Key Money Market	157,800.18	72.69	75,000.00	-74,927.31	<b>82,872.87</b>
<b>TOTAL</b>	<u><b>1,465,292.97</b></u>	<u><b>1,712,308.22</b></u>	<u><b>1,785,903.19</b></u>	<u><b>-73,594.97</b></u>	<u><b>1,391,698.00</b></u>

Port of Oswego Authority  
**Balance Sheet**  
As of April 30, 2023

	Apr 30, 23	Apr 30, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000100 · Petty Cash	200.00	34.60	165.40
1000300 · Oswego Marina - Register fund	600.00	600.00	0.00
1000600 · Imprest Fund - Key Bank	374,022.52	243,202.13	130,820.39
1000700 · Health Fund - Key Bank	912.73	2,152.77	-1,240.04
1001000 · Comptroller Fund - Key Bank	15,265.84	15,684.08	-418.24
1001001 · Gen. State Checking - Key Bank	918,624.04	139,254.53	779,369.51
1001500 · Key Money Market	82,872.87	12,607.83	70,265.04
1003300 · CD - Bldg Rehab Fund	88,238.67	87,599.17	639.50
<b>Total Checking/Savings</b>	<b>1,480,736.67</b>	<b>501,135.11</b>	<b>979,601.56</b>
<b>Accounts Receivable</b>			
1100000 · Accounts Receivable	250,785.29	177,218.11	73,567.18
<b>Total Accounts Receivable</b>	<b>250,785.29</b>	<b>177,218.11</b>	<b>73,567.18</b>
<b>Other Current Assets</b>			
1100103 · Accounts Receivable Other	995.04	995.04	0.00
1100900 · Other Receivable	760,621.00	760,621.00	0.00
1201000 · Prepaid Insurance	61,568.14	42,667.24	18,900.90
1202000 · Prepaid expense	193.05	193.05	0.00
1210000 · Inventory Asset	22,195.28	9,976.59	12,218.69
1300000 · Grant Receivable	2,729.07	2,729.07	0.00
1499000 · Undeposited Funds	2,782.86	2,948.44	-165.58
<b>Total Other Current Assets</b>	<b>851,084.44</b>	<b>820,130.43</b>	<b>30,954.01</b>
<b>Total Current Assets</b>	<b>2,582,606.40</b>	<b>1,498,483.65</b>	<b>1,084,122.75</b>
<b>Fixed Assets</b>			
1502000 · Land & Land Impr-Capital Assets	14,074,827.75	14,074,827.75	0.00
1502050 · Land & Land Impr-Held for Lease	1,376,575.13	1,376,575.13	0.00
1502100 · Alcan Water Line	1.00	1.00	0.00
1502300 · Bldgs & Improvem-Capital Assets	8,516,661.43	8,469,552.43	47,109.00
1502350 · Bldgs & Improvem-Held for Lease	4,019,489.22	4,012,217.36	7,271.86
1502400 · Office Equipment & Furniture	469,143.90	469,143.90	0.00
1502500 · Operating Equipment	3,168,103.41	3,157,693.41	10,410.00
1502501 · Equipment - Marina	297,977.20	284,972.58	13,004.62
1502600 · Computer Software	32,872.24	32,872.24	0.00
1502800 · Acc Dep-Bldg & Impr-Cap Assets	-6,529,748.54	-6,529,748.54	0.00
1502850 · Acc Dep Bldg & Impr-Held for Le	-2,221,428.00	-2,221,428.00	0.00
1502900 · Acc Dep - Operating Equip	-2,385,670.33	-2,385,670.33	0.00
1502905 · Acc Dep - Marina equipment	-227,418.00	-227,418.00	0.00
1503000 · Acc Dep - Office Equipment	-454,703.46	-454,703.46	0.00
1503100 · Acc Dep-Land & Impr-Cap Assets	-7,468,047.11	-7,468,047.11	0.00
1503101 · Acc Dep - Computer Software	-32,872.00	-32,872.00	0.00
1503150 · Acc Dep Land & Impr-Held for Le	-37,174.00	-37,174.00	0.00
1503600 · Equipment - New or Replacement	11,975.00	11,975.00	0.00
1504900 · Cap Imp - Gas Dock improvements	1,031.76	0.00	1,031.76
1505200 · Cap Imp - rail fall protect sys	9,420.16	0.00	9,420.16
1505600 · Cap Imp - Agricultural Center	14,510,760.71	14,249,514.86	261,245.85
1506400 · Cap Imp - Warehouse doors	3,825.48	0.00	3,825.48

Port of Oswego Authority  
**Balance Sheet**  
As of April 30, 2023

	Apr 30, 23	Apr 30, 22	\$ Change
1506600 · Cap Imp - RV Park	95,677.02	95,677.02	0.00
1507800 · Cap Imp - FEMA-West 2017	371,021.73	320,032.64	50,989.09
1507802 · Cap Imp - FEMA-East 2017	1,256,437.44	177,482.53	1,078,954.91
1508600 · Cap Imp-REDI 19515-Goble Marina	542,080.44	541,986.96	93.48
1508900 · Cap Imp-Fitzgibbons Prop Imprv	160,556.00	85,148.00	75,408.00
<b>Total Fixed Assets</b>	<b>29,561,375.58</b>	<b>28,002,611.37</b>	<b>1,558,764.21</b>
<b>Other Assets</b>			
1800000 · Pension - Deferred Outflow	-76,109.00	-76,109.00	0.00
1800001 · Deferred Outflow - OPEB	519,043.00	519,043.00	0.00
<b>Total Other Assets</b>	<b>442,934.00</b>	<b>442,934.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b><u>32,586,915.98</u></b>	<b><u>29,944,029.02</u></b>	<b><u>2,642,886.96</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000100 · Accounts Payable	127,274.97	483,125.78	-355,850.81
<b>Total Accounts Payable</b>	<b>127,274.97</b>	<b>483,125.78</b>	<b>-355,850.81</b>
<b>Credit Cards</b>			
2000101 · Key Bank - Bill Mastercard	3,189.35	4,366.87	-1,177.52
2000103 · Lowe's credit card	3,685.31	992.66	2,692.65
<b>Total Credit Cards</b>	<b>6,874.66</b>	<b>5,359.53</b>	<b>1,515.13</b>
<b>Other Current Liabilities</b>			
2000200 · Retainage Payable	52,157.76	71,844.19	-19,686.43
2000300 · Accounts Payable Other	0.00	99.30	-99.30
2000400 · A/P-Deferred COVID19 ER SS	0.00	19,414.06	-19,414.06
2001000 · Accrued Salaries	49,791.08	49,791.08	0.00
2001200 · Accrued Compensation	53,350.23	53,350.23	0.00
2001600 · Accrued NYS Retirement Withheld	876.21	1,052.73	-176.52
2001700 · NYS Retirement Loan Withheld	756.00	766.00	-10.00
2001800 · NYS Retirement Arrears Withheld	320.21	0.00	320.21
2002700 · Accrued NYS PFL withheld	1,785.78	1,380.22	405.56
2003100 · 1570 1% Checkoff Withheld	-0.06	-2.43	2.37
2003200 · 1570 1/10% Checkoff Withheld	0.00	-0.24	0.24
2003300 · 1570A 9/10% Checkoff Withheld	-0.06	-2.19	2.13
2003401 · 1570A Local Dues Withheld	0.00	-4.00	4.00
2005600 · Payments on Insurance Claims	961.95	961.95	0.00
2550000 · Sales Tax Payable	-30,699.45	48.90	-30,748.35
<b>Total Other Current Liabilities</b>	<b>129,299.65</b>	<b>198,699.80</b>	<b>-69,400.15</b>
<b>Total Current Liabilities</b>	<b>263,449.28</b>	<b>687,185.11</b>	<b>-423,735.83</b>
<b>Long Term Liabilities</b>			
2500400 · NYS Retirement Employer Contri	-9,080.00	1,729.00	-10,809.00
2500500 · Advances from NYS	3,455,925.71	3,505,925.71	-50,000.00
2501010 · Note Payable - PPP 2nd draw	0.00	374,895.00	-374,895.00
2501400 · OPEB liability	2,466,448.00	2,466,448.00	0.00
2502100 · Note Payable - Liebherr Crane	0.00	320,901.82	-320,901.82
2600000 · Net Pension Liability - ERS	2,143.00	2,143.00	0.00
2800001 · Deferred Inflow - OPEB	248,736.00	248,736.00	0.00

Port of Oswego Authority  
**Balance Sheet**  
 As of April 30, 2023

	<u>Apr 30, 23</u>	<u>Apr 30, 22</u>	<u>\$ Change</u>
Total Long Term Liabilities	6,164,172.71	6,920,778.53	-756,605.82
Total Liabilities	6,427,621.99	7,607,963.64	-1,180,341.65
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	20,872,008.92	18,101,112.78	2,770,896.14
Net Income	339,410.84	-712,921.63	1,052,332.47
Total Equity	26,159,293.99	22,336,065.38	3,823,228.61
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>32,586,915.98</u></b>	<b><u>29,944,029.02</u></b>	<b><u>2,642,886.96</u></b>

Port of Oswego Authority  
Profit & Loss  
April 2023

	Period to Date			Year to Date			% Variance from Budget
	Actual	Prior	Budget	Actual	Prior	Budget	
Ordinary Income/Expense							
Income							
4000000 · Storage	14,906.04	11,711.79	30,833.33	14,906.04	11,711.79	30,833.33	-15,927.29
4100000 · Dockage	5,697.77	5,178.24	13,888.88	5,697.77	5,178.24	13,888.88	-8,191.11
4200000 · Wharfage	15,485.96	27,772.86	28,000.00	15,485.96	27,772.86	28,000.00	-12,514.04
4300000 · Loading and Unloading	43,950.99	30,569.02	66,666.66	43,950.99	30,569.02	66,666.66	-22,715.67
4400000 · Rental	33,057.70	32,577.15	47,500.00	33,057.70	32,577.15	47,500.00	-14,442.30
4500000 · Misc Income	5,975.04	14,210.64	20,833.34	5,975.04	14,210.64	20,833.34	-14,858.30
4600000 · Stevedoring	97,901.00	110,013.08	83,333.33	97,901.00	110,013.08	83,333.33	14,567.67
4800000 · Marina Income	88,535.51	88,292.85	116,432.12	88,535.51	88,292.85	116,432.12	-27,896.61
4850000 · RV Park	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	305,510.01	320,325.63	407,487.66	305,510.01	320,325.63	407,487.66	-101,977.65
Cost of Goods Sold							
4900000 · Cost of Goods Sold	3,898.60	4,675.49	53,125.00	3,898.60	4,675.49	53,125.00	-49,226.40
Total COGS	3,898.60	4,675.49	53,125.00	3,898.60	4,675.49	53,125.00	-49,226.40
Gross Profit	301,611.41	315,650.14	354,362.66	301,611.41	315,650.14	354,362.66	-52,751.25
Expense							
5000000 · Personal Service	80,370.45	113,362.43	128,428.58	80,370.45	113,362.43	128,428.58	-48,058.13
605000a · Travel Expense	83.93	59.82	500.00	83.93	59.82	500.00	-416.07
610000a · Auto Expense	43.54	58.40	583.33	43.54	58.40	583.33	-539.79
611000a · Fuel expense	1,297.86	5,160.68	4,291.66	1,297.86	5,160.68	4,291.66	-2,993.80
615000a · Office Supplies	15,344.62	19,910.82	3,333.34	15,344.62	19,910.82	3,333.34	12,011.28
6150200 · General Insurance Expense	23,661.91	18,899.17	23,333.34	23,661.91	18,899.17	23,333.34	328.57
620000a · Advertising & Printing	1,908.12	473.00	2,500.00	1,908.12	473.00	2,500.00	-591.88
625000a · Communications	2,608.69	2,855.44	2,500.00	2,608.69	2,855.44	2,500.00	108.69
630000a · Fuel, Light & Power	104.39	5,996.71	6,250.00	104.39	5,996.71	6,250.00	-6,145.61
635000a · Household Supplies	1,984.15	1,546.97	1,750.00	1,984.15	1,546.97	1,750.00	234.15
640000a · Payroll Taxes	5,751.66	9,218.89	9,499.52	5,751.66	9,218.89	9,499.52	-3,747.86
645000a · Health Insurances	21,193.26	19,537.65	20,416.66	21,193.26	19,537.65	20,416.66	776.60
6500000 · ILA Pension	11,603.13	26,460.06	17,500.00	11,603.13	26,460.06	17,500.00	-5,896.87
6520000 · CSEA Workboots/Workclothes	0.00	0.00	83.34	0.00	0.00	83.34	-83.34
655000a · Special Supplies	4,766.24	38,489.17	5,833.34	4,766.24	38,489.17	5,833.34	-1,067.10
655130a · Spec Supp & Ex - Metered Water	289.67	94.34	583.34	289.67	94.34	583.34	-293.67
6551500 · Spec Supp & Ex - Comm Support	11,600.00	10,000.00	943.75	11,600.00	10,000.00	943.75	10,656.25
6560000 · Professional Services	8,438.01	1,800.00	8,083.34	8,438.01	1,800.00	8,083.34	354.67
6570000 · Marina Supp & Expenses	3,393.03	1,821.93	4,437.49	3,393.03	1,821.93	4,437.49	-1,044.46
6580000 · Education/Training	0.00	-114.00	83.34	0.00	-114.00	83.34	-83.34



Port of Oswego Authority  
Profit & Loss  
April 2023

	Period to Date			Year to Date			% Variance from Budget
	Actual	Prior	Budget	Actual	Prior	Budget	
6590000 · Technical Services	10,115.00	1,560.00	2,750.00	10,115.00	1,560.00	2,750.00	267.8%
660000a · Repairs & Maintenance	13,817.58	5,173.54	7,500.00	13,817.58	5,173.54	7,500.00	84.2%
6670000 · House Gasoline	0.00	90.82	0.00	0.00	90.82	0.00	0.0%
6680000 · Hammermill property lease	0.00	16,800.00	0.00	0.00	16,800.00	0.00	0.0%
6700000 · Rentals	0.00	838.10	833.34	0.00	838.10	833.34	-100.0%
6700200 · Lease-Track Mobile	2,558.00	2,558.00	2,558.00	2,558.00	2,558.00	2,558.00	0.0%
6700300 · Lease - other equipment leases	9,760.00	9,760.00	16,388.00	9,760.00	9,760.00	16,388.00	-40.4%
6700301 · Lease - vehicles	292.92	282.66	292.92	292.92	282.66	292.92	0.0%
6750000 · Write offs	0.00	0.00	166.66	0.00	0.00	166.66	-100.0%
6800000 · Museum	0.00	438.10	500.00	0.00	438.10	500.00	-100.0%
6850000 · Interest Expense	2,010.52	2,437.21	1,666.66	2,010.52	2,437.21	1,666.66	20.6%
6900000 · Freight Expense	258.89	143.23	416.66	258.89	143.23	416.66	-37.9%
<b>Total Expense</b>	<b>233,255.57</b>	<b>315,713.14</b>	<b>274,006.61</b>	<b>233,255.57</b>	<b>315,713.14</b>	<b>274,006.61</b>	<b>-14.9%</b>
<b>Net Ordinary Income</b>	<b>68,355.84</b>	<b>-63.00</b>	<b>80,356.05</b>	<b>68,355.84</b>	<b>-63.00</b>	<b>80,356.05</b>	<b>-14.9%</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
9000000 · Interest Income	6,055.00	116.80	833.34	6,055.00	116.80	833.34	626.6%
9000001 · Grant - Agricultural Center	0.00	-479,842.43	0.00	0.00	-479,842.43	0.00	0.0%
9000011 · Grants - miscellaneous	0.00	-15,956.00	0.00	0.00	-15,956.00	0.00	0.0%
9000017 · FEMA DR 4348	0.00	-189,186.20	0.00	0.00	-189,186.20	0.00	0.0%
9000020 · Auction / Sale of equipment	265,000.00	0.00	0.00	265,000.00	0.00	0.00	100.0%
9001400 · REDI - Goble Marina	0.00	-27,990.80	0.00	0.00	-27,990.80	0.00	0.0%
<b>Total Other Income</b>	<b>271,055.00</b>	<b>-712,858.63</b>	<b>833.34</b>	<b>271,055.00</b>	<b>-712,858.63</b>	<b>833.34</b>	<b>32426.3%</b>
<b>Net Other Income</b>	<b>271,055.00</b>	<b>-712,858.63</b>	<b>833.34</b>	<b>271,055.00</b>	<b>-712,858.63</b>	<b>833.34</b>	<b>32426.3%</b>
<b>Net Income</b>	<b>339,410.84</b>	<b>-712,921.63</b>	<b>81,189.39</b>	<b>339,410.84</b>	<b>-712,921.63</b>	<b>81,189.39</b>	<b>318.0%</b>

Port of Oswego Authority  
**Marina Profit & Loss**  
April 2023

	Apr 23	Apr 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4400000 · Rental	100.00	0.00	100.00
4800000 · Marina Income			
4800100 · Marina Inc - Slip Rental	82,450.00	79,675.00	2,775.00
4800101 · Marina Inc-Transient mooring	304.50	123.00	181.50
4800200 · Marina Inc - Misc	20.00	0.00	20.00
4800300 · Marina Inc - Storage	0.00	600.00	-600.00
4800400 · Marina Inc - Gas Sales	4,561.01	4,835.60	-274.59
4800600 · Marina-FishClean/OYC/Barn Rent	1,200.00	1,200.00	0.00
4800900 · Marina Inc - Service/Labor	0.00	1,848.00	-1,848.00
4801200 · Marina Inc - Boat Supply	0.00	11.25	-11.25
<b>Total 4800000 · Marina Income</b>	<b>88,535.51</b>	<b>88,292.85</b>	<b>242.66</b>
<b>Total Income</b>	<b>88,635.51</b>	<b>88,292.85</b>	<b>342.66</b>
<b>Cost of Goods Sold</b>	<b>3,898.60</b>	<b>4,675.49</b>	<b>-776.89</b>
<b>Gross Profit</b>	<b>84,736.91</b>	<b>83,617.36</b>	<b>1,119.55</b>
<b>Expense</b>			
5000000 · Personal Service	7,530.75	7,826.52	-295.77
615000a · Office Supplies	1,242.00	1,252.98	-10.98
635000a · Household Supplies	57.00	23.56	33.44
640000a · Payroll Taxes	835.41	328.33	507.08
645000a · Health Insurances	273.42	0.00	273.42
655000a · Special Supplies			
6550200 · Spec Supp & Ex - Dump Fees	156.17	156.17	0.00
6550500 · Spec Supp & Ex - New Signage	748.27	0.00	748.27
6551201 · Spec Supp & Ex - Security	0.00	328.78	-328.78
6551400 · Spec Supp & Ex - Port H2O use	20.95	0.00	20.95
<b>Total 655000a · Special Supplies</b>	<b>925.39</b>	<b>484.95</b>	<b>440.44</b>
6570000 · Marina Supp & Expenses			
6571000 · MarinaSupp & Ex-Misc	1,320.93	227.79	1,093.14
6571200 · MarinaSupp & Ex-Maintenance	0.00	126.70	-126.70
6571201 · MarinaSupp & Ex-Equip repairs	1,441.65	5.48	1,436.17
6571300 · MarinaSupp & Ex-Utilities	0.00	748.48	-748.48
6571400 · MarinaSupp & Ex-Credit Card Exp	475.49	593.50	-118.01
6571600 · MarinaSupp & Ex-Winteriz costs	59.98	0.00	59.98
6571700 · MarinaSupp & Ex-Cable	94.98	119.98	-25.00
<b>Total 6570000 · Marina Supp &amp; Expenses</b>	<b>3,393.03</b>	<b>1,821.93</b>	<b>1,571.10</b>
6580000 · Education/Training	0.00	-114.00	114.00
660000a · Repairs & Maintenance	3.84	298.76	-294.92
6670000 · House Gasoline	0.00	20.01	-20.01
6700300 · Lease - other equipment leases	570.00	570.00	0.00
<b>Total Expense</b>	<b>14,830.84</b>	<b>12,513.04</b>	<b>2,317.80</b>
<b>Net Ordinary Income</b>	<b>69,906.07</b>	<b>71,104.32</b>	<b>-1,198.25</b>
<b>Other Income/Expense</b>			
Other Income	0.00	0.10	-0.10
<b>Net Other Income</b>	<b>0.00</b>	<b>0.10</b>	<b>-0.10</b>
<b>Net Income</b>	<b>69,906.07</b>	<b>71,104.42</b>	<b>-1,198.35</b>

# Exhibit C-2

**Port of Oswego Authority  
Imprest Fund**

April 4, 2023

W-4

<b>American Great Lakes Ports Association</b> 2023 AGLPA Washington Fly-In	<b>568.00</b>
<b>AmVet Office Supplies, LLC</b> Copy Paper	<b>63.99</b>
<b>Benefit Resource, Inc.</b> Monthly Administration Fee	<b>100.00</b>
<b>Bond, Schoeneck &amp; King, PLLC</b> Legal Services	<b>9,257.50</b>
<b>Brady Systems</b> Inspection & Calibration of Scale	<b>1,466.00</b>
<b>Burke's Do-it-Best Home Center</b> Paint Thinner & Bolt	<b>33.98</b>
<b>Cintas</b> Work Uniforms & Floor Mats	<b>84.18</b>
<b>CIT Group Inc</b> Trackmobile	<b>2,558.00</b>
<b>Computer Outlet North, Inc.</b> Replaced Monitor, 32 GB DDR4 Ram	<b>157.50</b>
<b>CSX Transportation</b> Demurrage	<b>75.00</b>
<b>Glider Oil</b> Port Propane	<b>103.94</b>
<b>ICC Community Development Solutions LLC</b> Laserfiche Subscription	<b>1,365.00</b>
<b>Key Bank - B</b> Monthly Charges	<b>10,748.33</b>
<b>NaGr #-09104 lighting-1 gate,1 NE corner</b> Electric Services	<b>104.57</b>
<b>Onondaga Co. Industrial Development Agy.</b> FTZ Application Fee & Active Site Annual Fee	<b>5,500.00</b>
<b>S&amp;B Computer and Office Products, Inc.</b> Office & Custodial Supplies	<b>56.69</b>
<b>Shark Welding &amp; Repair Service</b> Trailer & Grainery Repairs	<b>7,440.00</b>

**Port of Oswego Authority  
Imprest Fund**

April 4, 2023  
W-4

<b>Sprague Operating Resources LLC</b>	<b>834.49</b>
Electric Supply - 4 Accounts	
<b>Taylor Northeast, Inc.</b>	<b>120.85</b>
Spray Paint	
<b>Thompson &amp; Johnson Equipment Co., Inc.</b>	<b>1,196.00</b>
Fork Lift Rental (2)	
	<b>41,834.02</b>

**Port of Oswego Authority  
Imprest Fund**

April 10, 2023  
W-5

<b>Brown Carbonic Sales Co.</b>		<b>300.00</b>
	Annual Rent for Ice Cooler	
<b>Burke's Do-it-Best Home Center</b>		<b>113.89</b>
	Misc. Nuts, Bolts, Screws	
<b>Computer Outlet North, Inc.</b>		<b>153.00</b>
	Monthly Emails & Cloud Back-up	
<b>Ed &amp; Ed Business Technology, Inc.</b>		<b>121.36</b>
	Main Office Copy Machine	
<b>Empire Hydraulics &amp; Machine, LLC</b>		<b>1,457.34</b>
	Repair 3 Forklift Tilt Cylinders	
<b>Glider Oil</b>		<b>125.10</b>
	Port Propane	
<b>Jerome Fire Equipment Co., Inc.</b>		<b>550.00</b>
	Fire Extinguisher Inspection & Re-charge	
<b>Key Bank - B</b>		<b>10,000.00</b>
	Credit Card Payment	
<b>Lowe's</b>		<b>60.59</b>
	Drill Bits, Bushings, Etc.	
<b>Mohawk Global Logistics Corp</b>		<b>250.00</b>
	FTZ Project Consulting	
<b>National Grid</b>		<b>9,017.27</b>
	Electric Delivery & Supply Service (15 Accounts)	
<b>Oswego Auto Parts</b>		<b>654.32</b>
	Core Deposit Credit & Switches, Work Light, Plugs, Battery Cables (Marina)	
<b>Oswego Co. Bus. Mag., Inc.</b>		<b>439.00</b>
	Advertising in Oswego County Business Magazine	
<b>Oswego Harbor Festivals, Inc.</b>		<b>1,600.00</b>
	Harborfest East Park Sponsorship	
<b>Pathfinder Bank - LOC (Goble/FEMA)</b>		<b>2,925.83</b>
	LOC Payment	
<b>S&amp;B Computer and Office Products, Inc.</b>		<b>291.09</b>
	Office Supplies, Water	
<b>WEX Inc.</b>		<b>369.69</b>
	Fuel for Port Vehicles	
<b>William Scriber</b>		<b>254.79</b>
	Health Expense Reimbursement	
		<hr/> <b>28,683.27</b>

**Port of Oswego Authority  
Imprest Funds**

April 18, 2023

W-6

<b>Bousquet Holstein PLLC</b>	<b>\$8,326.60</b>
Legal Services - General Counsel, PCL Properties, Hammermill, & Grain Handling	
<b>Butler Disposal Systems Inc</b>	<b>\$231.73</b>
Trash & Recycle Service	
<b>Chirello Advertising</b>	<b>\$1,469.12</b>
Multiple Public Relation Items	
<b>Cooper Electric</b>	<b>\$711.28</b>
LED Panel, Ballast	
<b>Crouse HelpPeople</b>	<b>\$264.00</b>
Annual EAP Membership	
<b>Emerson Oil Co., Inc.</b>	<b>\$709.45</b>
Universal Tract Fluid	
<b>Glider Oil</b>	<b>\$116.05</b>
Port Propane	
<b>Haun Welding Supply Inc.</b>	<b>\$162.46</b>
Cylinder Rental - March	
<b>NYS Dept. of Agriculture &amp; Markets</b>	<b>\$15.00</b>
Weighmaster License	
<b>NYS Insurance Fund - WC</b>	<b>\$2,160.23</b>
Worker's Compensation	
<b>Paychex</b>	<b>\$817.46</b>
Payroll Fees	
<b>Pitney Bowes Purchase Power</b>	<b>\$150.00</b>
Postage Meter Refill	
<b>Pullen's Plumbing &amp; Heating Supply</b>	<b>\$114.62</b>
Miscellaneous Plumbing & Drain Parts	
<b>S&amp;B Computer and Office Products, Inc.</b>	<b>\$161.57</b>
Office & Custodial Supplies	
<b>Spectrum Enterprise</b>	<b>\$50.22</b>
Port Phone/Internet (Credit Applied to Account)	
<b>Standard Security Life Ins. Co. of NY</b>	<b>\$958.48</b>
DBL & PFL Quarterly Premium	
<b>SUNY Oswego</b>	<b>\$10,115.00</b>
Payroll for Lab Students	
<b>Wells Fargo Financial Leasing</b>	<b>\$4,400.00</b>
Doosan Lease	
	<hr/> <b>\$30,933.27</b>

**Port of Oswego Authority  
Imprest Fund**

April 19, 2023  
W-7

Name	Paid Amt.
Leaf/Liebherr Crane	\$283,056.47
Leaf/Liebherr Crane Buy-Out	<hr/> \$283,056.47



**Port of Oswego Authority  
Imprest Funds**

April 20 - 25, 2023

W-10

<b>JND Services</b>	Skag Repair on vessel "Jackie Lynn"	<b>400.00</b>
<b>Bond, Schoeneck &amp; King, PLLC</b>	Legal Services, ILA Negotiations	<b>936.25</b>
<b>Business Council of NYS, Inc.</b>	Life, AD&D, LTD Insurance Premium	<b>346.11</b>
<b>Butler Disposal Systems Inc</b>	Trash/Rolloff Haul	<b>486.00</b>
<b>C&amp;S Engineers, Inc.</b>	Professional Services - East & West Terminal Piers/Flood Damage	<b>14,187.49</b>
<b>CSEA Employee Benefit Fund</b>	Dental & Vision Insurance	<b>1,323.80</b>
<b>Glider Oil</b>	Port Propane & Diesel	<b>1,090.64</b>
<b>GM Financial Leasing</b>	Equinox Lease	<b>292.92</b>
<b>Paychex</b>	Payroll Administration & Delivery Fees	<b>735.97</b>
<b>S&amp;B Computer and Office Products, Inc.</b>	Port Water & Water Cooler Rental	<b>104.71</b>
<b>Shark Welding &amp; Repair Service</b>	Silo Vac System Repair	<b>4,340.00</b>
<b>Taylor Northeast, Inc.</b>	Fork Lift Rentals (8)	<b>12,664.00</b>
		<hr/> <b>36,907.89</b>

**Port of Oswego Authority  
Imprest Fund**

April 27 - May 1, 2023  
W-12

<b>Spectrum Business (Marina)</b>	<b>94.98</b>
Marina Internet	
<b>Spectrum Business (Port)</b>	<b>8.94</b>
Port Phone & Internet (Discount on this Invoice)	
<b>Michael Wilson</b>	<b>125.25</b>
Reimbursement for TWIC Card	
<b>Avaya Financial Services</b>	<b>4,291.00</b>
Phone Lease (2 Months)	
<b>Benefit Resource, Inc.</b>	<b>475.00</b>
Monthly Administration Fee	
<b>Bond, Schoeneck &amp; King, PLLC</b>	<b>3,296.25</b>
Legal Services, 2022 ILA Negotiations	
<b>Brady Systems</b>	<b>8,232.83</b>
Annual Rail Scale Calibrations	
<b>Burke's Do-it-Best Home Center</b>	<b>1,285.81</b>
Shop Supplies, Marina Supplies, Miscellaneous Nuts, Bolts, Shingles	
<b>Cintas</b>	<b>564.49</b>
Work Uniforms & Floor Mats	
<b>CIT Group Inc</b>	<b>2,558.00</b>
Trackmobile Lease	
<b>Cooper Electric</b>	<b>179.79</b>
Switches, Connectors, LED Panel, Ballast	
<b>Glider Oil</b>	<b>625.45</b>
Port Propane & Diesel	
<b>Key Bank - B</b>	<b>8,934.39</b>
Monthly Credit Card Charges	
<b>LEAF</b>	<b>156.99</b>
Copier Lease	
<b>Oswego Auto Parts</b>	<b>1,041.20</b>
Hose, Oil, Brake Caliper Supplies, Battery & Core Deposit, Tie-Rod	
<b>Paychex</b>	<b>932.15</b>
Payroll Fees	
<b>S&amp;B Computer and Office Products, Inc.</b>	<b>219.54</b>
Port & Marina Water, Office Supplies	
	<hr/> <b>33,022.06</b>

**Port of Oswego Authority**  
**A/P Aging Summary**  
As of April 30, 2023

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Aflac	937.56	0.00	0.00	0.00	0.00	0.00	937.56
American Great Lakes Ports Association	0.00	4,582.50	0.00	0.00	0.00	0.00	4,582.50
Avaya Financial Services	2,145.50	2,145.50	0.00	0.00	0.00	0.00	4,291.00
Babcock Highway Supply, Inc.	857.27	0.00	0.00	0.00	0.00	0.00	857.27
Benefit Resource, Inc.	475.00	0.00	0.00	0.00	0.00	0.00	475.00
Bond, Schoeneck & King, PLLC	3,296.25	0.00	0.00	0.00	0.00	0.00	3,296.25
Bousquet Holstein PLLC	4,470.25	0.00	0.00	0.00	0.00	0.00	4,470.25
Brady Systems	8,232.83	0.00	0.00	0.00	0.00	0.00	8,232.83
Burke's Do-it-Best Home Center	1,285.81	0.00	0.00	0.00	0.00	0.00	1,285.81
Butler Disposal Systems Inc	231.73	0.00	0.00	0.00	0.00	0.00	231.73
C&S Engineers, Inc.	0.00	56,577.07	0.00	0.00	0.00	0.00	56,577.07
Cintas	564.49	0.00	0.00	0.00	0.00	0.00	564.49
CIT Group Inc	2,558.00	0.00	0.00	0.00	0.00	0.00	2,558.00
City of Oswego Water - #006583-000	109.67	0.00	0.00	0.00	0.00	0.00	109.67
City of Oswego Water - 000004-000	180.00	0.00	0.00	0.00	0.00	0.00	180.00
Cooper Electric	623.64	0.00	0.00	0.00	0.00	0.00	623.64
Glider Oil	8,820.82	0.00	0.00	0.00	0.00	0.00	8,820.82
Key Bank - B	8,934.39	0.00	0.00	0.00	0.00	0.00	8,934.39
LEAF	156.99	0.00	0.00	0.00	0.00	0.00	156.99
LexisNexis	400.00	0.00	0.00	0.00	0.00	0.00	400.00
Lockwood Septic Service CDS, Inc.	200.00	0.00	0.00	0.00	0.00	0.00	200.00
Mohawk Global Logistics Corp	671.51	0.00	0.00	0.00	0.00	0.00	671.51
NaGr #-09104 Lighting-1 Gate, 1 NE Corner	104.39	0.00	0.00	0.00	0.00	0.00	104.39
Oswego Auto Parts	1,041.20	0.00	0.00	0.00	0.00	0.00	1,041.20
Oswego Harbor Festivals, Inc.	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
Raby's Ace Homecenter	44.55	0.00	0.00	0.00	0.00	0.00	44.55
S&B Computer and Office Products, Inc.	1,158.98	0.00	0.00	0.00	0.00	0.00	1,158.98
S&W Services, Inc.	564.84	0.00	0.00	0.00	0.00	0.00	564.84
Thompson & Johnson Equipment Co., Inc.	1,196.00	0.00	0.00	0.00	0.00	0.00	1,196.00
Wells Fargo Financial Leasing	4,400.00	0.00	0.00	0.00	0.00	0.00	4,400.00
WEX Inc.	308.23	0.00	0.00	0.00	0.00	0.00	308.23
<b>TOTAL</b>	<b>53,969.90</b>	<b>73,305.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>127,274.97</b>

**Port of Oswego Authority**  
**A/R Aging Summary**  
 As of April 30, 2023

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
*Transient	0.00	0.00	0.00	0.00	0.00	1,478.62 <sup>1</sup>	1,478.62
Algoma Central Corporation	0.00	3,771.69	0.00	0.00	0.00	0.00	3,771.69
Concord Resources, Ltd.	0.00	0.00	0.00	0.00	0.00	1.35	1.35
Enwright, Fran	0.00	600.00	0.00	0.00	0.00	0.00	600.00
Fiumano, Mike	0.00	2,700.00	0.00	0.00	0.00	0.00	2,700.00
General Services Admin.	8,853.80	0.00	0.00	0.00	0.00	0.00	8,853.80
Glencore LTD.	37,942.23	0.00	0.00	0.00	0.00	0.00	37,942.23
Goldman Sachs & Co	35,179.00	0.00	0.00	0.00	0.00	0.00	35,179.00
IXM Trading LLC/Louis Dreyfus Co.	24,991.59	4,378.08	0.00	0.00	0.00	0.00	29,369.67
Kerr, James	0.00	0.00	0.00	0.00	0.00	2,194.78 <sup>2</sup>	2,194.78
Kuehne & Nagel Inc.	13,945.00	18,500.00	0.00	0.00	0.00	0.00	32,445.00
Lantiegne, Ernie & Carol	0.00	497.96	0.00	0.00	0.00	0.00	497.96
Lockwood, Jeremy	0.00	0.00	0.00	0.00	0.00	135.00 <sup>3</sup>	135.00
Manning, Greg	0.00	0.00	0.00	0.00	0.00	864.00 <sup>4</sup>	864.00
Marubeni America Corp.	40,809.80	0.00	0.00	0.00	0.00	0.00	40,809.80
McKeil Marine	600.00	425.00	0.00	0.00	0.00	0.00	1,025.00
Mercuria Energy America, LLC	10.43	10.43	0.00	0.00	0.00	0.00	20.86
Mitsubishi International Corporation	911.07	0.00	0.00	0.00	0.00	0.00	911.07
Novelis Rolled Products	0.00	2,199.83	2,164.83 <sup>5</sup>	0.00	0.00	0.00	4,364.66
Nutrien Ag Solutions - CPS	12,094.57	0.00	0.00	0.00	0.00	0.00	12,094.57
Oswego Expeditions/Destination Expedi...	0.00	-100.00	0.00	0.00	0.00	0.00	-100.00
Page Material Management	0.00	65.81	0.00	0.00	0.00	0.00	65.81
Rio Tinto Alcan, Inc	146.61	146.61	1,664.61 <sup>6</sup>	0.00	0.00	0.00	1,957.83
The Andersons Inc	2,705.59	0.00	23,681.32 <sup>7</sup>	0.00	0.00	0.00	26,386.91
The Marina	0.00	15.68	0.00	0.00	0.00	0.00	15.68
Wojslaw, Hunter	0.00	1,200.00	0.00	0.00	0.00	0.00	1,200.00
WT Terminal Oswego, LLC	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
<b>TOTAL</b>	<b>184,189.69</b>	<b>34,411.09</b>	<b>27,510.76</b>	<b>0.00</b>	<b>0.00</b>	<b>4,673.75</b>	<b>250,785.29</b>

1. Collections
2. Collections
3. Pre-collections letter sent
4. Pre-collection letter sent
5. Received 5/1/2023
6. Received 5/9/2023
7. Waiting on Spliethoff

**Port of Oswego Authority**  
**Loan Summary**  
as of April 30, 2023

<u>Name</u>	<u>Loan Balance</u>	<u>Available</u>	<u>Rate</u>
NYS first advances	\$ 3,455,925.71	\$ -	0.00%
Pathfinder Bank - LOC	\$ -	\$ 500,000.00	7.00%
Pathfinder Bank - LOC FEMA/REDI	\$ -	\$ 1,400,000.00	7.00%
Pathfinder Bank - RAN	\$ -	\$ 7,000,000.00	7.30%
Note Payable - Liebherr Crane	PAID OFF		
PPP Second Draw Loan	FORGIVEN		

Port of Oswego Authority  
**Schedule of Assets**  
As of April 30, 2023

	<u>Cost</u>	<u>Accum. Depr.</u>	<u>Net Book Value</u>
<b>Fixed Assets</b>			
1502000 · Land & Land Impr-Capital Assets	14,074,827.75	-7,468,047.11	6,606,780.64
1502050 · Land & Land Impr-Held for Lease	1,376,575.13	-37,174.00	1,339,401.13
1502100 · Alcan Water Line	1.00	0.00	1.00
1502300 · Bldgs & Improvem-Capital Assets	8,516,661.43	-6,529,748.54	1,986,912.89
1502350 · Bldgs & Improvem-Held for Lease	4,019,489.22	-2,221,428.00	1,798,061.22
1502400 · Office Equipment & Furniture	469,143.90	-454,703.46	14,440.44
1502500 · Operating Equipment	3,168,103.41	-2,385,670.33	782,433.08
1502501 · Equipment - Marina	297,977.20	-227,418.00	70,559.20
1502600 · Computer Software	32,872.24	-32,872.24	0.00
<b>Total Fixed Assets</b>	<u>31,955,651.28</u>	<u>-19,357,061.68</u>	<u>12,598,589.60</u>

Port of Oswego Authority  
YTD Sales Report  
April 2023

	Apr 23	%	Apr 22	%	\$ Change
<b>Income</b>					
<b>4000000 · Storage</b>					
4002800 · Storage - Marubeni	1,652.31	0.54%	1,348.52	0.42%	303.79
4003000 · Storage - Goldman Sachs	899.00	0.29%	1,594.96	0.50%	-695.96
4003400 · Storage - Mercuria	10.43	0.00%	0.00	0.00%	10.43
4003500 · Storage - Mitsubishi	155.89	0.05%	0.00	0.00%	155.89
4003600 · Storage - The Andersons	8,240.00	2.70%	8,000.00	2.50%	240.00
4003900 · Storage - Kuehne & Nagel	290.05	0.09%	0.00	0.00%	290.05
4005000 · Storage - Miscellaneous	2,196.61	0.72%	650.00	0.20%	1,546.61
4008100 · Storage - IXM	1,461.75	0.48%	116.96	0.04%	1,344.79
4009000 · Storage - Concord Resources Ltd	0.00	0.00%	1.35	0.00%	-1.35
<b>Total 4000000 · Storage</b>	<b>14,906.04</b>	<b>4.88%</b>	<b>11,711.79</b>	<b>3.66%</b>	<b>3,194.25</b>
<b>4100000 · Dockage</b>					
4100200 · Dockage - Lehigh Hanson	1,326.08	0.43%	3,978.24	1.24%	-2,652.16
4102700 · Dockage - McKeil Marine	600.00	0.20%	1,200.00	0.37%	-600.00
4105100 · Dockage - Seaway Marine Trsprt	3,771.69	1.23%	0.00	0.00%	3,771.69
<b>Total 4100000 · Dockage</b>	<b>5,697.77</b>	<b>1.87%</b>	<b>5,178.24</b>	<b>1.62%</b>	<b>519.53</b>
<b>4200000 · Wharfage</b>					
4200100 · Wharfage - Nutrien Ag	2,421.23	0.79%	7,188.59	2.24%	-4,767.36
4200200 · Wharfage - Lehigh Hanson	2,642.30	0.86%	8,980.31	2.80%	-6,338.01
4202500 · Wharfage - Marubeni	2,779.44	0.91%	2,563.01	0.80%	216.43
4202700 · Wharfage - Glencore	3,474.56	1.14%	0.00	0.00%	3,474.56
4203100 · Wharfage - Goldman Sachs	2,778.44	0.91%	0.00	0.00%	2,778.44
4203300 · Wharfage - IXM	1,389.99	0.45%	0.00	0.00%	1,389.99
4203500 · Wharfage - Mercuria	0.00	0.00%	6,746.91	2.11%	-6,746.91
4205700 · Wharfage - Mitsubishi	0.00	0.00%	2,294.04	0.72%	-2,294.04
<b>Total 4200000 · Wharfage</b>	<b>15,485.96</b>	<b>5.07%</b>	<b>27,772.86</b>	<b>8.67%</b>	<b>-12,286.90</b>
<b>4300000 · Loading and Unloading</b>					
4300200 · Loading and Un - Nutrien Ag	11,656.82	3.82%	2,487.91	0.78%	9,168.91
4305100 · Loading and Un - Marubeni	8,770.02	2.87%	9,626.43	3.01%	-856.41
4305400 · Loading and Un - Goldman Sachs	3,902.85	1.28%	4,302.26	1.34%	-399.41
4305700 · Loading and Un - IXM	4,412.46	1.44%	614.97	0.19%	3,797.49
4305800 · Loading and Un - Mercuria	0.00	0.00%	8,757.89	2.73%	-8,757.89
4305900 · Loading and Un - Mitsubishi	911.07	0.30%	0.00	0.00%	911.07
4306100 · Loading and Un - Anderson	7,532.77	2.47%	4,779.56	1.49%	2,753.21
4306300 · Loading and Un - Kuehne&Nagel	6,765.00	2.21%	0.00	0.00%	6,765.00
<b>Total 4300000 · Loading and Unloading</b>	<b>43,950.99</b>	<b>14.39%</b>	<b>30,569.02</b>	<b>9.54%</b>	<b>13,381.97</b>
<b>4400000 · Rental</b>					
4400200 · Rental - DeLong, Fred	375.00	0.12%	375.00	0.12%	0.00
4400300 · Rental - Novelis	2,164.83	0.71%	2,164.83	0.68%	0.00
4400500 · Rental - General Svces Admin	8,853.80	2.90%	8,662.13	2.70%	191.67
4400600 · Rental - Lehigh Hanson	6,020.01	1.97%	5,873.18	1.83%	146.83
4402400 · Rental - Vinegar Hill, LLC	1,468.72	0.48%	1,426.67	0.45%	42.05
4402600 · Rental - Nutrien Ag	7,250.34	2.37%	7,250.34	2.26%	0.00
4403100 · Rental - H.Lee White Museum	300.00	0.10%	300.00	0.09%	0.00
4403400 · Rental - Shark-Attach Office	425.00	0.14%	425.00	0.13%	0.00
4403500 · Rental - WT Terminal Oswego LLC	6,000.00	1.96%	6,000.00	1.87%	0.00
4403600 · Rental - Shop Units (Marina)	100.00	0.03%	0.00	0.00%	100.00
4405000 · Rental - Miscellaneous	100.00	0.03%	100.00	0.03%	0.00
<b>Total 4400000 · Rental</b>	<b>33,057.70</b>	<b>10.82%</b>	<b>32,577.15</b>	<b>10.17%</b>	<b>480.55</b>

Port of Oswego Authority  
**YTD Sales Report**  
 April 2023

	<u>Apr 23</u>	<u>%</u>	<u>Apr 22</u>	<u>%</u>	<u>\$ Change</u>
<b>4500000 · Misc Income</b>					
4500200 · Misc Income - Novelis	0.00	0.00%	1,480.00	0.46%	-1,480.00
4502000 · Misc Income - Labor	1,376.93	0.45%	0.00	0.00%	1,376.93
4505000 · Misc Income - Other	2,795.59	0.92%	10,565.00	3.30%	-7,769.41
4505400 · Misc Income - Security East	1,802.52	0.59%	2,165.64	0.68%	-363.12
<b>Total 4500000 · Misc Income</b>	<u>5,975.04</u>	<u>1.96%</u>	<u>14,210.64</u>	<u>4.44%</u>	<u>-8,235.60</u>
<b>4600000 · Stevedoring</b>					
4601800 · Stevedoring - Marubeni	25,994.77	8.51%	24,111.25	7.53%	1,883.52
4601900 · Stevedoring - Glencore	32,495.91	10.64%	0.00	0.00%	32,495.91
4602400 · Stevedoring - Goldman Sachs	25,985.45	8.51%	0.00	0.00%	25,985.45
4602500 · Stevedoring - IXM	12,999.87	4.26%	0.00	0.00%	12,999.87
4602600 · Stevedoring - McKeil Marine	425.00	0.14%	850.00	0.27%	-425.00
4602700 · Stevedoring - Mercuria	0.00	0.00%	63,470.89	19.81%	-63,470.89
4602800 · Stevedoring - Mitsubishi	0.00	0.00%	21,580.94	6.74%	-21,580.94
<b>Total 4600000 · Stevedoring</b>	<u>97,901.00</u>	<u>32.05%</u>	<u>110,013.08</u>	<u>34.34%</u>	<u>-12,112.08</u>
<b>4800000 · Marina Income</b>	<u>88,535.51</u>	<u>28.98%</u>	<u>88,292.85</u>	<u>27.56%</u>	<u>242.66</u>
<b>Total Income</b>	<u><u>305,510.01</u></u>	<u><u>100.00%</u></u>	<u><u>320,325.63</u></u>	<u><u>100.00%</u></u>	<u><u>-14,815.62</u></u>



# Exhibit D



May 8, 2023

*I'll see you  
on the 15th  
John*

William Scriber Executive Director  
Fran Enwright, Chair of the Board  
Port of Oswego Authority  
1 East Second Street  
Oswego, NY 13126

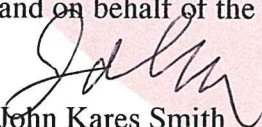
Dear Bill and Fran:

Many people in Oswego say that there is little culture in this town. You and I know that that isn't true. But we also know that cultural activities like the musical events we sponsor are not inexpensive, especially in the age of COVID. And, as a professional person in the area, you are aware of the Oswego Opera Theater. We have been around for over forty years providing operas, musicals, recitals, barbecues and golf tournaments for most of those years. I am writing this letter hoping you will support our ongoing efforts to continue bringing first-rate musical performances to Oswego.

As a fundraiser, we are holding our 12th golf tournament on Saturday, June 17th, 2023 at the beautiful Battle Island golf course. **The costs are \$300 a team and \$100 for individuals we can place on teams.** We would appreciate any donations or sponsorships you would provide. Donations include prizes, gift certificates, money or whatever you could give. Sponsorships are also available in the form of Tee Signs at \$100 each. Checks may be sent to Oswego Opera Theater at the address printed below right. As an added incentive, every donor receives publicity at the Golf Tournament. **See the attached forms for more details.**

Other years, we've had beautiful weather, beautiful grounds and fine food at our Golf Tournament. "Who knows" said a board member, "...maybe this year we'll hear an operatic aria somewhere on the course. I wouldn't be surprised; this tournament brings out the best in all of us."

For further information, please **contact Dr. Marilyn Smiley [President] Oswego Opera Theater**, PO Box 3039, Oswego, New York 13126. The attached flyers have registration forms for tournament players and forms for Tee signs, prizes, and sponsors. Please feel free to pass this along to any one interested in playing golf with us or advertising with us. On behalf of the Board of Directors of the Oswego Opera Theater and on behalf of the Oswego community, I thank you in advance for your contribution.

  
John Kares Smith  
Board Member: Oswego Opera Theater, and  
Professor Emeritus of Communication Studies  
SUNY-Oswego

PO Box 3039, Oswego, NY 13126