



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

Tuesday, July 21, 2026

4:30 PM Meeting

- 1. Call to Order**
- 2. Motion 07-21-2601: To approve the Minutes of the 05-11-2026 regular monthly meeting (Exhibit A)**
- 3. Audit Presentation by Bowers CPA's and Advisors.**
- 4. Port of Oswego Brand and Digital Program presented by Davis Harrison Dion (DHD).**
- 5. Administrative Operational Report & Operations Report (Drumm) (Exhibit B)**
- 6. Administrative Financial Reports: (A) Primary and (B) Subsidiary
Motion 07-21-2602: To accept May and June's Primary and Subsidiary Financial Reports**
 - A. Primary Financial Reports: (Exhibit C-1)**
 - Cash Position**
 - Balance Sheet**
 - Profit & Loss Statement**
 - Marina 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**

7. Chairman's 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.

8. Committee Reports – no Committee Meetings in May or June

9. Old Business

10. New Business

Motion 07-21-2603: To grant the Oswego Yacht Club one (1) slip in the Goble Marina for the 2026 boating season to support their educational program, “Try Sailing”.

Motion 07-21-2604: To grant the H. Lee White Marine Museum one (1) slip in the Goble Marina for the 2026 boating season.

Motion 07-21-2605: To accept the 2025-2026 audited financial statements as presented by Bowers CPA’s and Advisors.

Motion 07-21-2606: To accept the Public Authorities Reporting Information System (PARIS) Reports. The Public Authorities Reporting Information System (PARIS) is the online reporting system that the Port is required to enter and submit information on its activity annually to both the Authorities Budget Office (ABO) and the Office of the State Comptroller (OSC), as required by law (Exhibit D).

Motion 07-21-2607: To accept Harborfest’s request to use Port of Oswego Authority property (east-side Marina and dock areas and west-side parking lot and associated property in front of the US Coast Guard Station for amusement rides) for 2026 Harborfest (Exhibit E).

Motion 07-21-2608: To move to Executive Session to discuss to discuss the proposed acquisition of real property where the value could be significantly affected by public disclosure.

Motion 07-21-2609: To resume the Regular Monthly meeting.

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

Motion 07-21-260 : To

Motion 07-21-260 : To

12. Motion 07-21-260 : To adjourn the regular monthly meeting.

**Next Regular Monthly Board Meeting
is scheduled for
Monday, August 10, 2026 @ 4:30pm**

MISSION STATEMENT

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Exhibit A

PORT OF OSWEGO AUTHORITY – UNAPPROVED/DRAFT
Regular Monthly Board Meeting
Monday, May 11, 2026

CALL TO ORDER: Mrs. Cosemento called the meeting to order at approximately 4:36 PM.

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

ALSO PRESENT: Pat McMahon - Supervisor of Development & Maintenance.

APPROVAL OF MINUTES

Motion 05-11-2601:

A motion was made by Mr. Metcalf to approve the minutes of the April 16, 2026 Regular Monthly meeting at 4:35 PM with additions and corrections. Motion was seconded by Ms. LaPietra. Motion passed. 5-Aye, 0-Nay.

Ms. LaPietra inquired if the minutes contained Mr. Francis Enwright's resignation and when it was effective.

ADMINISTRATIVE OPERATIONAL REPORT

Mr. Drumm, Executive Director, presented the Administrative Operational Report to the Board at 4:40 PM.

Report Topics:

Monthly operations update – April 2026

Update on projects:

- Monthly Activity Report (April 2026) of operations update from the Scales Office
 - The Port's three (3) current commodities that are transloaded and warehoused:
 - **aluminum**
 - **grain**
 - **potash**
- Aluminum Barge – arrived at the Port on 04/29/20226, with approximately 5,200 pieces, and several lots not marked; worked closely with members of the ILA on shift to correctly label the sows.
- Potential New Clients – have been aggressive in sourcing new cargo, particularly for Dome 4, there is a lot of interest in that space. Currently, Dome 4 is being used for boat storage, which is not the best use for that space. Currently there are four or five salt vendors, sugar vendor, and cement vendor interested in it – conversations have been started.
- Tennent Report – two leases coming up – the H. Lee White Marine Museum and the USGS Fish & Wildlife set to expire at the end of the month.

- Warehouse Modernization Project Port Infrastructure Development Program (PIDP) 2024 Grant and Rail Upgrades and Grain Conveyor – still progressing, meetings on this with C&S Engineers. There is a large-scale document about the rail upgrades and grain conveyor in front of the office that shows the stages on these projects. The hold-up on these projects will continue to be a cash flow issue, about being able to provide money up front to get these projects started to get reimbursement on the back end. The Port has to be very strategic in the short term about deciding what projects to fund; the Port needs to be aggressive in getting finances to a more manageable point, then the Port could possibly look into funding for these upgrades.
- Congressional Discretionary Spending – the CVS, or earmark was deemed ineligible unfortunately; working with Senator Schumer’s office to determine why it was deemed ineligible. It is usually approved or denied, not labeled ineligible. There is another FEMA grant that Senator Schumer’s office has directed the Port to, not as fruitful as an earmark but a lesser allocation; would be used for security upgrades at the Port.
- Administrative Office Damage – working on a meeting with the Commissioner of the Office of General Services the following week; will be able to report on this the following month.
- Break Wall – will see a press release about the break wall project in the next couple of days. The US Army Corps. of Engineers is continuing their project and recently allocated the next phase of the project to Dean Marine Excavating, who has done the bulk of the break wall work.
- Still Watch – still there at the marina dock; there is an interested party, and going through proper paperwork to remove the vessel.

OPERATIONAL REPORT

Mr. Patrick McMahon briefed the Board on the following:

- Aluminum Barge at the Port on 04/29/2026 – half of the load was delivered to the Foreign Trade Zone (FTZ) and the other half was placed outside; was a frustrating experience with approximately 400-500 pieces of aluminum sows not marked, taking several hours to label the pieces.
- Potash Vessel – first potash vessel expected at the Port on 05/19/2026 to fill up one of the Domes. He will ask the captain of the vessel, the Algoma Innovator, if they would go further down the dockside to see if the boom will reach the hatch of Dome 4, to explore if any future customer (i.e. salt) with a vessel can reach the hatch.
- Aluminum Barge – returning in June with aluminum sows.
- Electric Railcar – outside the building for Board members to see.
- Concrete Vessel – coming to the west-side tomorrow (05/12/2026).

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

Mrs. Cosemento inquired about the cause of the unmarked sows and if it occurred when the pieces were loaded on the vessel. Mr. McMahon stated it was when the material came out of the machines, they were not properly labeled. Ms. LaPietra asked if the cross referencing with the unmarked sows was done on paper or on a tablet.

Mrs. Cosemento inquired if the Port would ever consider use of drones for security; Mr. Drumm didn’t see the need for drones in that capacity. If the Port had more real estate, a larger footprint that needed

coverage, it would be a possibility. Currently, if the system was operating how it should be, there is proper coverage.

ADMINISTRATIVE FINANCIAL REPORTS

Motion 05-11-2602:

No motion made on the Administrative Financial Reports.

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 available to answer questions regarding the financials that Board members may have; the pie chart given to Board members is a good reflection of expenses and income through the past month – it was a break-even month, credited to the first vessel arriving at the Port. Ms. LaPietra inquired about last year's comparison to this year's numbers; Mr. Drumm directed Board members to go to the Profit/Loss Statement for comparisons. The goal is to attempt to get as close to the break-even point as possible, on a month-to-month basis. If the Port sees vessel volume increase, that is where the finances will achieve profitability and regain lost ground. The Port has to be very aggressive in tackling outstanding debts.

The bulk of the Port's revenue is attacking the credit lines to get them under control. Mr. Drumm credited Mrs. Godden's strategic planning prioritizing paying invoices from the Port's vendors, at the same time attempting to use the bulk of the revenue to the credit lines.

Ms. LaPietra inquired about talking to the State about a low interest loan; Mr. Drumm has not been able to find anything outside what is called first issuance loans. For direct operations and credit lines, there is nothing that is found for 0% interest to run day-to-day basis. The larger scale improvements that are needed at the Port, the first issuance loan would be the best option.

Mrs. Cosemento inquired about the monthly cleaning service; Mr. McMahon stated that it is part of the USGS contract.

Mrs. Cosemento stated that there would not be a motion to approve the financials.

Chairman's Report: No report per Mrs. Cosemento. Mr. Metcalf will check on the self-evaluation of the Board because the questions are incomplete sentences.

Mrs. Cosemento also spoke with Tom Doran (with the Oswego Yacht Club), as well as the H. Lee White Marine Museum about contacting the Supervisor of Marina Operations & Dock Manager, Tammy DeCarr, regarding the slips they use for educational purposes for the 2026 season.

Mrs. Cosemento read the following letter from Ms. Jennifer (Jenna) LaPietra, dated May 11, 2026 to the Board:

“Dear Madam Chairwoman,

Please accept my resignation from the Board of Directors of the Port of Oswego Authority, effective May 12, 2026. It has been my pleasure to serve the Port and the City of Oswego.”

Mrs. Cosemento stated that the financial report status is causing issues, and Albany is strict on this. Mrs. Cosemento stated that she will address the issues when filling in the comment section on the reporting status.

COMMITTEE REPORTS:

Executive Committee: No meeting, no report.

Audit and Finance Committee: No meeting, no report.

Governance Committee: No meeting, no report.

Planning and Development Committee: No meeting, no report.

AD HOC COMMITTEE REPORT:

Ad Hoc Committee with the Oswego Yacht Club – Mr. Metcalf stated the general consensus that the Port should wait at least one year before anything is done with the Oswego Yacht Club and see how Goble Marina performs for the Port rather make a decision at the present time. The Dorans were notified of the Port's decision.

OLD BUSINESS

None.

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.

The Board held the motion until after Executive Session.

Motion 05-11-2604:

A motion was made by Ms. LaPietra 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 was seconded by Ms. Zeller at 5:35 PM. Motion passed. 5-Aye, 0-Nay.

Motion 05-11-2605:

A motion was made by Ms. Zeller 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 was seconded by Ms. Macey at 5:40 PM. Motion passed. 5-Aye, 0-Nay.

EXECUTIVE SESSION

Motion 05-11-2606:

A motion was made by Ms. Zeller to move to Executive Session to discuss matters pertaining to the employment history of a particular person and to discuss the property acquisition of real property where the value could be significantly affected by public disclosure. Motion was seconded by Mr. Metcalf at 5:41 PM. Motion passed, 5-Aye, 0-Nay.

Motion 05-11-2607:

A motion was made by Ms. Macey to resume the Regular Monthly meeting at 6:15 PM. Motion was seconded by Ms. Zeller. Motion passed, 5-Aye, 0-Nay.

Motion 05-11-2603:

A motion was made by Ms. Zeller 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 at 6:16 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay.

AD HOC MOTIONS REQUIRED AS A RESULT OF EXECUTIVE SESSION BUSINESS

Motion 05-11-2608:

A motion was made by Ms. Zeller to authorize the Executive Chairperson to execute the MOU for Patrick McMahon at 6:17 PM. Motion was seconded by Mr. Metcalf. Motion passed. 5-Aye, 0-Nay.

ADJOURNMENT

Motion 05-11-2609:

A motion was made by Ms. Zeller to adjourn the regular monthly meeting at 6:17 PM. Motion seconded by Ms. LaPietra. Motion passed. 5-Aye, 0-Nay.

Kathleen Macey, Secretary/Treasurer

Constance Cosemento, Chairperson

Exhibit B



Administrative and Operations Report

July 2026

Tom Drumm, Executive Director

- Monthly Activity Report (May and June 2026) of operations update from the Scales Office (*attached*)
- Operating Business
 - Transloading and Warehousing
 - Aluminum
 - Barge – Alouette Spirit/Wilf Seymour at the Port on 06/08/2026, $\approx$ 4,010 aluminum sows
 - Barge – anticipated return of the Alouette Spirit/Wilf Seymour at the end of July
 - Agricultural Center
 - Potash – Algoma Innovator at the Port on 05/19/2026 to refill Dome 2 and Dome 3
 - Salt – Vessel at the Port on 07/20/2026
 - Potential new clients
- Tenant Report
 - Report and discussion on real property leases
- Key Shareholder Outreach
- Break Wall project – Update on Dean Marine Excavating (DME)
- Still Watch
- Novelis – Updates
- Possible Miscellaneous Topics/New Information (if needed)

May

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

	Totals					
	# In	# Out	Total # In/Out	MT In	MT Out	Total MT In/Out
Trucks	221	249	470	6569.421	7271.781	13841.202
Railcars	9	0	9	725.715	0.000	725.715
Vessels	1	0	1	6732.149	0.000	6732.149
Grand Totals	231	249	480	14027.285	7271.781	21299.066

	Company	ST	MT	In/Out	Mode	#
Potash	Nutrien Ag Solutions	7420.93	6732.149	Inbound	Vessel	1
	Nutrien Ag Solutions	0.00	0.000	Inbound	Railcar	0
	Nutrien Ag Solutions	3560.86	3230.355	Outbound	Trucks	98
Delong Grain	Soybeans	0.00	0.000	Inbound	Trucks	0
	Soybeans	0.00	0.000	Inbound	Railcar	0
	Soybeans	312.72	283.695	Outbound	Trucks	9
	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	0.00	0.000	Inbound	Vessel	0
	Marubeni	0.00	0.000	Inbound	Railcar	0
	Marubeni	440.83	399.914	Outbound	Trucks	13
	Marubeni	0.00	0.000	Inbound	Trucks	0
	ARG	0.00	0.000	Inbound	Vessel	0
	ARG	1096.54	994.764	Outbound	Trucks	50
	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	248.95	225.843	Outbound	Trucks	7
	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	2077.14	1884.369	Outbound	Trucks	64
	Novelis Ingots	7241.47	6569.421	Inbound	Trucks	221
	Novelis Ingots	329.56	298.976	Inbound	Railcar	4
	Novelis Ingots	0.00	0.000	Outbound	Railcar	0
	Novelis Transfer Loads	278.71	252.841	Outbound	Trucks	8
Dean Marine Rock/Stone	Rock/Stone	470.40	426.739	Inbound	Railcar	5

June

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

	Totals					
	# In	# Out	Total # In/Out	MT In	MT Out	Total MT In/Out
Trucks	582	163	745	15272.264	4941.622	20213.886
Railcars	0	0	0	0.000	0.000	0.000
Vessels	1	0	1	2991.986	0.000	2991.986
Grand Totals	583	163	746	18264.250	4941.622	23205.872

	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	2445.52	2218.537	Outbound	Trucks	67
Delong Grain	Soybeans	0.00	0.000	Inbound	Trucks	0
	Soybeans	0.00	0.000	Inbound	Railcar	0
	Soybeans	575.84	522.393	Outbound	Trucks	17
	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	3298.07	2991.986	Inbound	Vessel	1
	Marubeni	0.00	0.000	Inbound	Railcar	0
	Marubeni	1872.50	1698.702	Outbound	Trucks	55
	Marubeni	0.00	0.000	Inbound	Trucks	0
	ARG	0.00	0.000	Inbound	Vessel	0
	ARG	553.35	501.990	Outbound	Trucks	24
	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

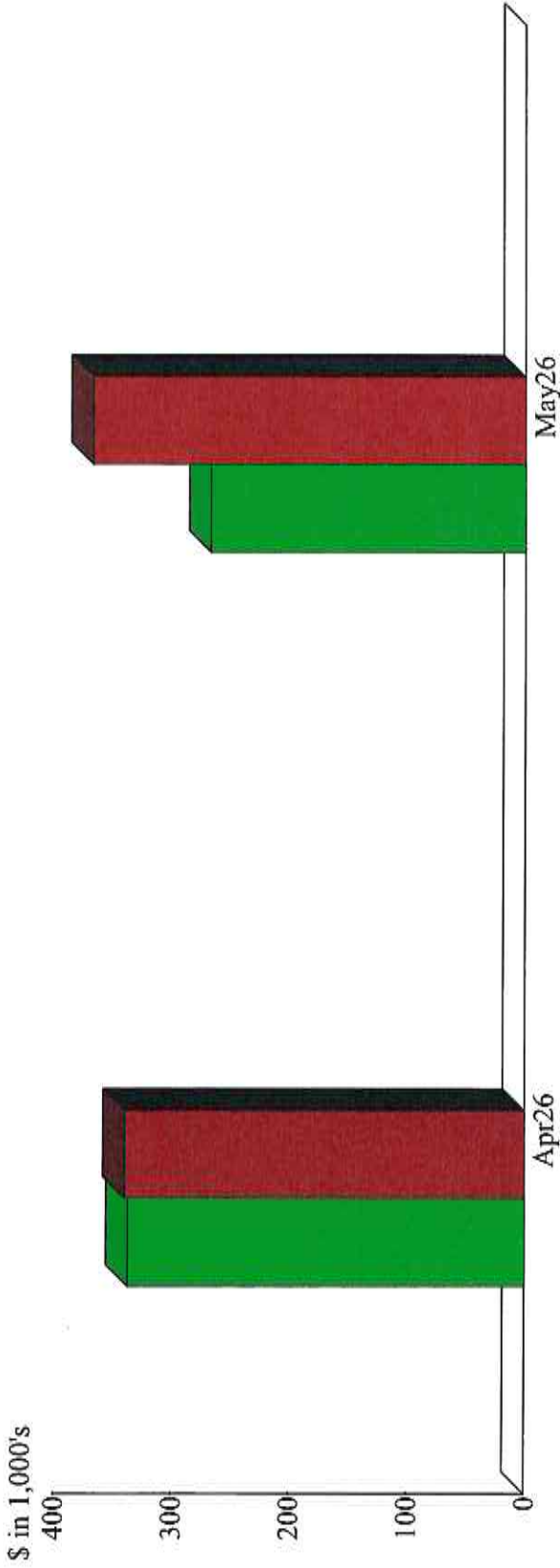
	Gunvor	0.00	0.000	Inbound	Trucks	0
	IXM	0.00	0.000	Inbound	Vessel	0
	IXM	0.00	0.000	Inbound	Trucks	0
	IXM	0.00	0.000	Inbound	Railcar	0
	IXM	0.00	0.000	Outbound	Trucks	0
	Mitsubishi	0.00	0.000	Outbound	Trucks	0
	Mitsubishi	0.00	0.000	Inbound	Trucks	0
	Mitsubishi	0.00	0.000	Inbound	Vessel	0
	Mitsubishi	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	0.00	0.000	Outbound	Trucks	0
	Novelis Ingots	16834.62	15272.264	Inbound	Trucks	582
	Novelis Ingots	0.00	0.000	Inbound	Railcar	0
	Novelis Ingots	0.00	0.000	Outbound	Railcar	0
	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

May

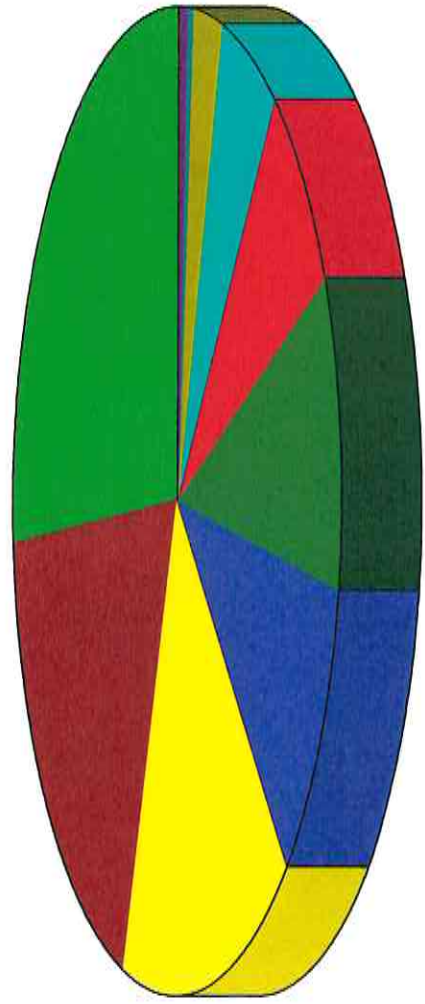
Income and Expense by Month
April through May 2026

Income
Expense



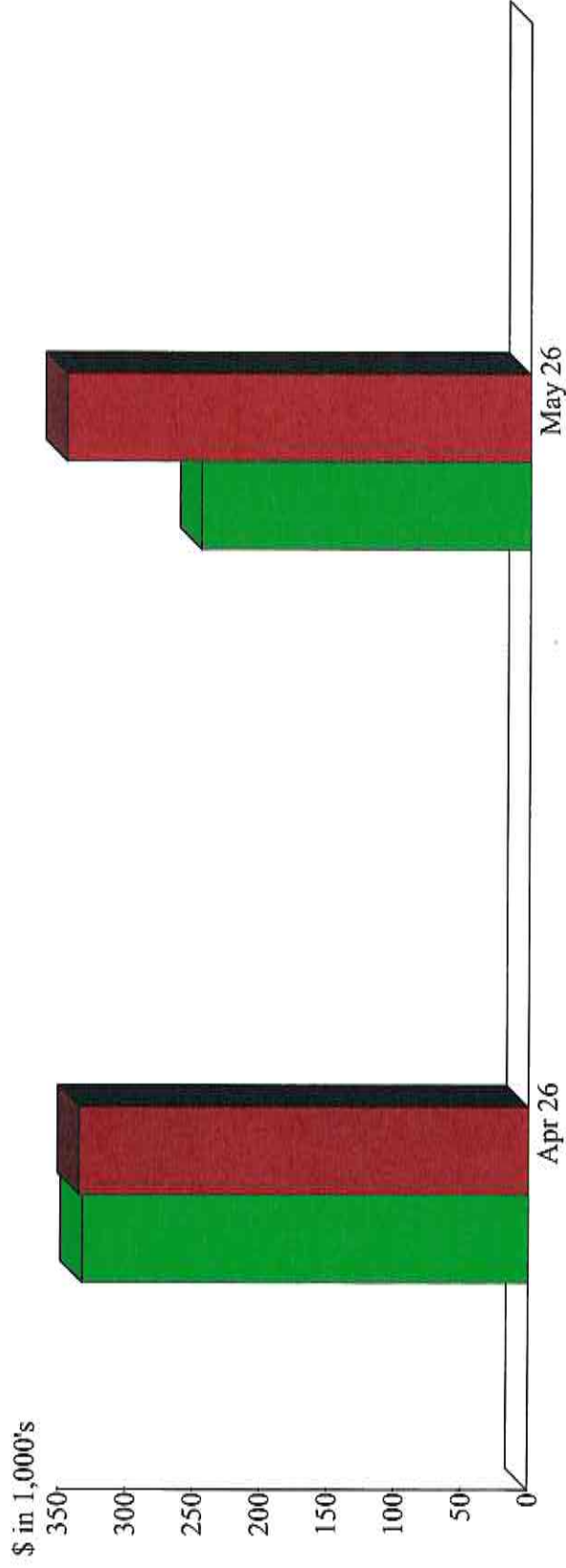
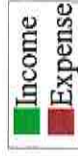
Income Summary
April through May 2026

4800000	Marina Income	26.50%
4300000	Loading and Unloading	18.56
4000000	Storage	16.89
4400000	Rental	10.40
4600000	Stevedoring	10.37
4200000	Wharfage	7.71
4500000	Misc Income	5.81
4100000	Dockage	2.97
8999999	Interest Income - Leases	0.61
9000000	Interest Income	0.13
Other		0.05
Total		\$604,719.17

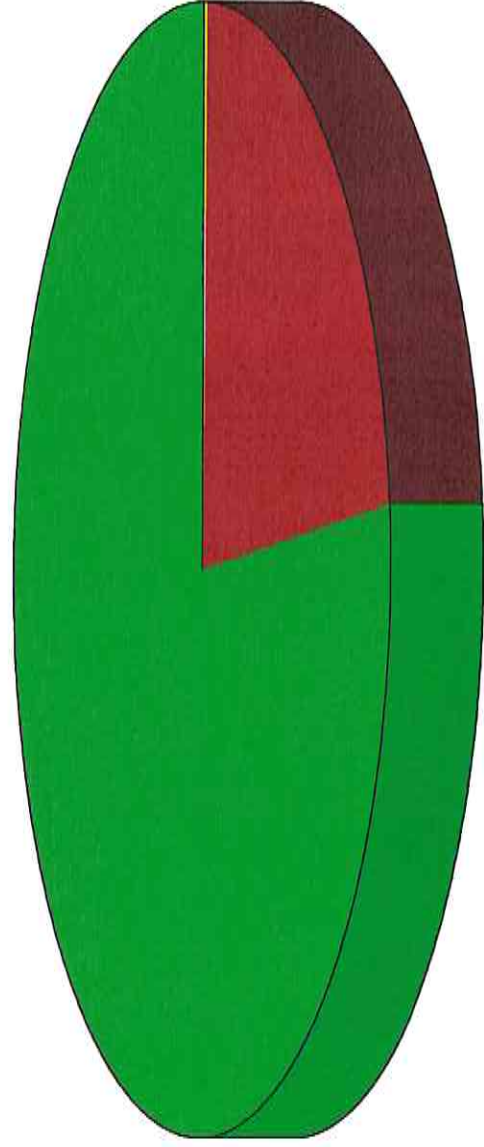


By Account

Income and Expense by Month
April through May 2026



Income Summary
April through May 2026



By Class

Port of Oswego Authority

Cash Position Report

As of May 31, 2026

	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1000600 · Imprest Fund - Key Bank					
Total 1000600 · Imprest Fund - Key Bank	3,794.87	707,824.84	705,817.12	2,007.72	5,802.59
1000700 · Health Fund - Key Bank					
Total 1000700 · Health Fund - Key Bank	895.69	11,000.00	9,880.77	1,119.23	2,014.92
1000800 · LOC Checking Fund - Canandaigua					
Total 1000800 · LOC Checking Fund - Canandaigua	0.00	0.00	7.50	-7.50	-7.50
1001000 · Comptroller Fund - Key Bank					
Total 1001000 · Comptroller Fund - Key Bank	14,005.45	1,074,879.63	1,082,814.88	-7,935.25	6,070.20
1001001 · Gen. State Checking - Key Bank					
Total 1001001 · Gen. State Checking - Key Bank	44,172.63	1,079,083.19	571,197.98	507,885.21	552,057.84
1001500 · Key Money Market					
Total 1001500 · Key Money Market	2,501.43	1.06	0.00	1.06	2,502.49
TOTAL	65,370.07	2,872,788.72	2,369,718.25	503,070.47	568,440.54

Port of Oswego Authority
Balance Sheet
As of May 31, 2026

	May 31, 26	May 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000100 · Petty Cash	172.48	125.99	46.49
1000300 · Oswego Marina - Register fund	600.00	600.00	0.00
1000600 · Imprest Fund - Key Bank	5,802.59	173,189.80	-167,387.21
1000700 · Health Fund - Key Bank	2,014.92	2,031.49	-16.57
1000800 · LOC Checking Fund - Canandaigua	-7.50	0.00	-7.50
1001000 · Comptroller Fund - Key Bank	6,070.20	10,598.68	-4,528.48
1001001 · Gen. State Checking - Key Bank	552,057.84	202,902.04	349,155.80
1001500 · Key Money Market	2,502.49	2,488.48	14.01
1003200 · CD - Wtrline Maint Fund	11,131.65	10,745.22	386.43
1003300 · CD - Bldg Rehab Fund	107,794.93	103,987.35	3,807.58
Total Checking/Savings	688,139.60	506,669.05	181,470.55
Accounts Receivable			
1100000 · Accounts Receivable	312,846.33	310,257.33	2,589.00
Total Accounts Receivable	312,846.33	310,257.33	2,589.00
Other Current Assets			
1100103 · Accounts Receivable Other	2,157.49	1,995.04	162.45
1100104 · Short term Lease Receivable	265,695.65	302,359.87	-36,664.22
1201000 · Prepaid Insurance	68,174.96	44,379.67	23,795.29
1202000 · Prepaid expense	193.05	193.05	0.00
1210000 · Inventory Asset	39,385.76	22,674.02	16,711.74
1300000 · Grant Receivable	1,127,085.96	798,873.91	328,212.05
1400000 · Cont. Stab. Prog. Reserve	4,334.00	14,130.00	-9,796.00
1499000 · Undeposited Funds	8,489.73	1,106.33	7,383.40
Total Other Current Assets	1,515,516.60	1,185,711.89	329,804.71
Total Current Assets	2,516,502.53	2,002,638.27	513,864.26
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	3,846,632.81	1,568,471.55	2,278,161.26
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	5,472,115.48	3,532,805.49	1,939,309.99
1502501 · Equipment - Marina	457,878.49	327,788.39	130,090.10
1502550 · Lease Assets	544,904.90	559,029.86	-14,124.96
1502555 · Accumulated Amortization	-252,185.20	-108,689.72	-143,495.48
1502600 · Computer Software	32,872.24	32,872.24	0.00
1502800 · Acc Dep-Bldg & Impr-Cap Assets	-7,629,116.54	-7,098,006.54	-531,110.00
1502850 · Acc Dep Bldg & Impr-Held for Le	-2,682,876.00	-2,562,118.00	-120,758.00
1502900 · Acc Dep - Operating Equip	-2,832,894.33	-2,637,121.33	-195,773.00

Port of Oswego Authority
Balance Sheet
As of May 31, 2026

	May 31, 26	May 31, 25	\$ Change
1502905 · Acc Dep - Marina equipment	-269,357.00	-253,266.00	-16,091.00
1503000 · Acc Dep - Office Equipment	-479,656.46	-474,788.46	-4,868.00
1503100 · Acc Dep-Land & Impr-Cap Assets	-9,638,212.11	-9,173,027.11	-465,185.00
1503101 · Acc Dep - Computer Software	-32,872.00	-32,872.00	0.00
1503150 · Acc Dep Land & Impr-Held for Le	-334,336.00	-248,852.00	-85,484.00
1503200 · Acc Dep - Lease Asset	-158,555.00	-158,555.00	0.00
1505900 · Cap Imp - '23 PFRAP Pin 3935.88	227,228.88	192,650.98	34,577.90
1506101 · Cap Imp - Marina River Wall	0.00	11,998.25	-11,998.25
1506300 · Cap Imp-USGS/GSA improvements	9,422.00	0.00	9,422.00
1506401 · Cap Imp - Elect. Railcar Mover	228.00	27,552.87	-27,324.87
1507300 · Cap Imp - Scales	0.00	49,498.00	-49,498.00
1507500 · Cap Imp-Marina Hoist Dock rehab	0.00	130,090.10	-130,090.10
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
1509600 · Cap Imp-Ramp for truck loading	19,442.39	0.00	19,442.39
Total Fixed Assets	34,811,731.63	34,021,800.31	789,931.32
Other Assets			
1100105 · Long Term Lease Receivable	612,135.27	855,556.96	-243,421.69
1100106 · Interest Receivable	1,796.36	2,307.76	-511.40
1800000 · Pension - Deferred Outflow	357,479.00	256,640.00	100,839.00
1800001 · Deferred Outflow - OPEB	141,136.00	254,270.00	-113,134.00
Total Other Assets	1,112,546.63	1,368,774.72	-256,228.09
TOTAL ASSETS	38,440,780.79	37,393,213.30	1,047,567.49
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000100 · Accounts Payable	1,274,347.50	95,396.73	1,178,950.77
Total Accounts Payable	1,274,347.50	95,396.73	1,178,950.77
Credit Cards			
2000101 · Key Bank - Tom Mastercard	663.62	1,360.63	-697.01
2000103 · Lowe's credit card	156.11	1,926.87	-1,770.76
Total Credit Cards	819.73	3,287.50	-2,467.77
Other Current Liabilities			
2000200 · Retainage Payable	0.00	174,894.95	-174,894.95
2000300 · Accounts Payable Other	31,191.80	1,205.30	29,986.50
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	2,082.04	1,827.16	254.88

Port of Oswego Authority
Balance Sheet
As of May 31, 2026

	May 31, 26	May 31, 25	\$ Change
2001700 · NYS Retirement Loan Withheld	600.00	926.00	-326.00
2001800 · NYS Retirement Arrears Withheld	254.70	488.88	-234.18
2002000 · Medical FSA Withheld	130.77	0.00	130.77
2002700 · Accrued NYS PFL withheld	3,209.27	2,767.09	442.18
2003000 · #1570A Pension Fund	262,953.71	87,772.13	175,181.58
2003100 · 1570 1% Checkoff Withheld	402.56	1,203.94	-801.38
2003200 · 1570 1/10% Checkoff Withheld	40.24	120.32	-80.08
2003300 · 1570A 9/10% Checkoff Withheld	362.28	1,083.65	-721.37
2003401 · 1570A Local Dues Withheld	5,994.90	2,017.76	3,977.14
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	124,556.10	169,376.34	-44,820.24
2550000 · Sales Tax Payable	210.67	52.86	157.81
Total Other Current Liabilities	769,784.51	756,757.43	13,027.08
Total Current Liabilities	2,044,951.74	855,441.66	1,189,510.08
Long Term Liabilities			
2500500 · Advances from NYS	3,355,925.71	3,355,925.71	0.00
2500600 · Note Payable - '24 Chevy Silver	28,996.83	36,678.84	-7,682.01
2500801 · Line of Credit 0169-Pathfinder	497,482.75	0.00	497,482.75
2501400 · OPEB liability	1,965,185.00	1,851,195.00	113,990.00
2501700 · LOC 1753 Pathfinder-Goble/FEMA	1,202,350.08	1,202,600.08	-250.00
2502200 · Note Payable-SANY Forklift-LEAF	271,025.51	345,941.37	-74,915.86
2502300 · Note Payable-SANY Wheel Loader	173,743.14	202,787.70	-29,044.56
2502400 · Note Payable - 2026 Ford F250	53,190.85	0.00	53,190.85
2503500 · Long Term Lease Liability	16,173.05	130,892.52	-114,719.47
2600000 · Net Pension Liability - ERS	404,517.00	358,854.00	45,663.00
2800001 · Deferred Inflow - OPEB	516,577.00	734,031.00	-217,454.00
2800002 · Deferred Inflow - Lessor	799,343.16	1,077,628.80	-278,285.64
Total Long Term Liabilities	9,284,510.08	9,296,535.02	-12,024.94
Total Liabilities	11,329,461.82	10,151,976.68	1,177,485.14
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	22,266,688.54	22,501,770.52	-235,081.98
Net Income	-103,243.80	-208,408.13	105,164.33
Total Equity	27,111,318.97	27,241,236.62	-129,917.65
TOTAL LIABILITIES & EQUITY	38,440,780.79	37,393,213.30	1,047,567.49

Port of Oswego Authority
Profit & Loss
May 2026

Ordinary Income/Expense	Period to Date			Year to Date					
	Actual	Prior	Budget	Actual	Prior	Variance To Prior	Budget	\$ Over Budget	% Variance from Budget
Income									
4000000 - Storage	39,171.98	45,445.95	42,120.00	102,137.97	94,824.46	7,313.51	84,240.00	17,897.97	21.2%
4100000 - Dockage	12,841.89	9,461.43	7,561.11	17,931.63	17,019.93	911.70	15,122.22	2,809.41	18.6%
4200000 - Wharfage	30,153.66	19,755.63	21,033.33	46,631.71	31,930.68	14,701.03	42,066.66	4,565.05	10.9%
4300000 - Loading and Unloading	78,380.17	95,506.94	89,892.50	112,212.87	153,050.80	-40,837.93	179,785.00	-67,572.13	-37.6%
4400000 - Rental	31,235.12	31,569.47	67,509.86	62,895.24	64,597.07	-1,701.83	135,019.71	-72,124.47	-53.4%
4500000 - Misc Income	15,257.47	38,914.20	30,037.50	35,146.90	37,317.57	-2,170.67	60,075.00	-24,928.10	-41.5%
4600000 - Stevedoring	1,751.00	34,797.39	55,416.67	62,694.16	35,672.89	27,021.27	110,833.33	-48,139.17	-43.4%
4800000 - Marina Income	56,245.08	26,172.13	86,746.42	160,267.69	111,924.67	48,343.02	173,492.84	-13,225.15	-7.6%
4850000 - RV Park	100.00	0.00	971.43	100.00	0.00	100.00	1,942.85	-1,842.85	-94.9%
Total Income	285,136.37	301,623.14	401,288.82	600,018.17	546,338.07	53,680.10	802,577.61	-202,559.44	-25.2%
Cost of Goods Sold									
4900000 - Cost of Goods Sold	22,181.29	9,904.55	41,020.04	26,957.89	15,877.28	11,080.61	82,040.08	-55,082.19	-67.1%
Total COGS	22,181.29	9,904.55	41,020.04	26,957.89	15,877.28	11,080.61	82,040.08	-55,082.19	-67.1%
Gross Profit	242,955.08	291,718.59	360,268.78	573,060.28	530,460.79	42,599.49	720,537.53	-147,477.25	-20.5%
Expense									
5000000 - Personal Service	126,668.32	135,640.86	140,605.18	279,831.32	293,486.14	-13,654.82	339,371.58	-59,540.26	-17.5%
605000a - Travel Expense	78.18	69.00	833.33	313.34	338.14	-24.80	1,666.67	-1,353.33	-81.2%
610000a - Auto Expense	0.00	172.15	208.33	29.72	172.15	-142.43	416.67	-386.95	-92.9%
611000a - Fuel expense	3,762.62	2,931.15	3,016.67	5,455.02	4,800.76	654.26	6,033.33	-578.31	-9.6%
615000a - Office Supplies	1,186.01	7,201.03	5,833.34	17,056.05	26,428.09	-9,372.04	11,666.66	5,389.39	46.2%
6150200 - General Insurance Expense	26,100.21	13,333.15	25,916.67	52,200.44	55,769.17	-3,568.73	51,833.33	367.11	0.7%
620000a - Advertising & Printing	589.41	1,731.47	584.58	1,080.53	1,731.47	-650.94	1,129.17	-48.64	-4.3%
625000a - Communications	979.15	759.55	1,166.67	2,229.81	2,844.98	-615.17	2,333.33	-103.52	-4.4%
6260000 - FTZ expenses	0.00	0.00	141.67	0.00	0.00	0.00	283.33	-283.33	-100.0%
630000a - Fuel, Light & Power	14,909.33	11,568.95	7,500.00	12,857.50	19,927.78	-7,070.28	15,000.00	-2,142.50	-14.3%
635000a - Household Supplies	3,835.70	3,881.16	2,666.67	6,883.55	7,777.86	-894.31	5,333.33	1,550.22	29.1%
640000a - Payroll Taxes	24,598.02	9,799.29	23,609.59	52,652.55	21,307.89	31,344.66	47,219.18	5,433.37	11.5%
645000a - Health Insurances	31,806.62	26,949.53	32,916.67	59,923.07	54,878.69	5,044.38	85,833.30	-5,910.23	-9.0%
6500000 - ILA Pension	28,129.56	36,137.63	33,083.34	54,328.94	68,871.38	-14,542.44	66,166.67	-11,837.73	-17.9%
6520000 - CSEA Workboots/Workclothes	300.00	0.00	50.00	300.00	0.00	300.00	100.00	200.00	200.0%
655000a - Special Supplies	18,602.83	23,250.73	8,750.00	16,063.47	37,645.45	-21,581.98	17,500.00	-1,436.53	-8.2%
655130a - Spec Supp & Ex - Metered Water	0.00	0.00	266.67	337.62	370.52	-32.90	533.33	-195.71	-36.7%
6551500 - Spec Supp & Ex - Comm Support	100.00	0.00	833.33	100.00	0.00	100.00	1,666.67	-1,566.67	-94.0%

Port of Oswego Authority
Profit & Loss
May 2026

	Period to Date			Year to Date					
	Actual	Prior	Budget	Actual	Prior	Budget	Variance To Prior	\$ Over Budget	% Variance from Budget
6560000 - Professional Services	15,102.05	7,772.38	8,333.33	18,948.05	3,778.81	15,169.24	16,666.67	2,281.38	13.7%
6570000 - Marina Supp & Expenses	3,841.65	4,018.78	8,571.44	15,467.77	8,209.44	7,258.33	17,142.86	-1,675.09	-9.8%
6580000 - Education/Training	0.00	0.00	83.33	0.00	0.00	0.00	166.67	-166.67	-100.0%
6590000 - Technical Services	0.00	8,872.50	3,500.00	1,391.50	8,872.50	-7,481.00	7,000.00	-5,608.50	-80.1%
660000a - Repairs & Maintenance	12,190.70	14,225.80	9,166.67	19,767.41	37,852.89	-18,085.48	18,333.33	1,434.08	7.8%
6670000 - House Gasoline	124.85	158.18	0.00	189.23	218.48	-29.25	0.00	189.23	100.0%
6700000 - Rentals	0.00	20,900.00	5,416.67	0.00	20,900.00	-20,900.00	10,833.33	-10,833.33	-100.0%
6700200 - Lease-Track Mobile	2,558.00	2,558.00	0.00	5,116.00	5,116.00	0.00	0.00	5,116.00	100.0%
6750000 - Write offs	0.00	1,294.78	41.67	0.00	1,294.78	-1,294.78	83.33	-83.33	-100.0%
6800000 - Museum	1,048.98	381.94	791.67	1,410.78	1,171.46	239.32	1,583.33	-172.55	-10.9%
6850000 - Interest Expense	15,597.08	18,336.86	7,500.00	29,465.85	29,776.68	-310.83	15,000.00	14,465.85	96.4%
6900000 - Freight Expense	35.44	4,596.84	416.67	81.20	4,821.84	-4,540.64	833.33	-752.13	-90.3%
Total Expense	332,144.71	356,541.71	331,784.16	653,480.72	718,163.35	-64,682.63	721,729.40	-68,248.68	-9.5%
Net Ordinary Income	-89,189.63	-64,823.12	28,484.62	-80,420.44	-187,702.56	107,282.12	-1,191.87	-79,228.57	6647.4%
Other Income/Expense									
Other Income									
8999999 - Interest Income - Leases	1,796.14	2,307.53	0.00	3,667.54	4,669.81	-1,002.27	0.00	3,667.54	100.0%
9000000 - Interest Income	436.59	1,284.02	2,625.00	805.36	2,178.22	-1,372.86	5,250.00	-4,444.64	-84.7%
9000011 - Grants - miscellaneous	0.00	0.00	125.00	0.00	0.00	0.00	250.00	-250.00	-100.0%
9000017 - FEMA DR 4348	0.10	0.00	0.00	0.10	0.00	0.10	0.00	0.10	100.0%
9001600 - Grant - Elect. RC Mover	228.00	0.00	0.00	228.00	0.00	228.00	0.00	228.00	100.0%
9001700 - NYS Grant Pin 3539.88 Track/Sto	0.00	615.60	220,465.84	0.00	615.60	-615.60	440,931.69	-440,931.69	-100.0%
Total Other Income	2,460.83	4,207.15	223,215.84	4,701.00	7,463.63	-2,762.63	446,431.69	-441,730.69	-98.9%
Other Expense									
9005500 - Amortization Expense	13,762.18	13,944.01	0.00	27,524.36	28,169.20	-644.84	0.00	27,524.36	100.0%
Total Other Expense	13,762.18	13,944.01	0.00	27,524.36	28,169.20	-644.84	0.00	27,524.36	100.0%
Net Other Income	-11,301.35	-9,736.86	223,215.84	-22,823.36	-20,705.57	-2,117.79	446,431.69	-469,255.05	-105.1%
Net Income	-100,490.98	-74,559.98	251,700.46	-103,243.80	-208,408.13	105,164.33	445,239.82	-548,483.62	-123.2%

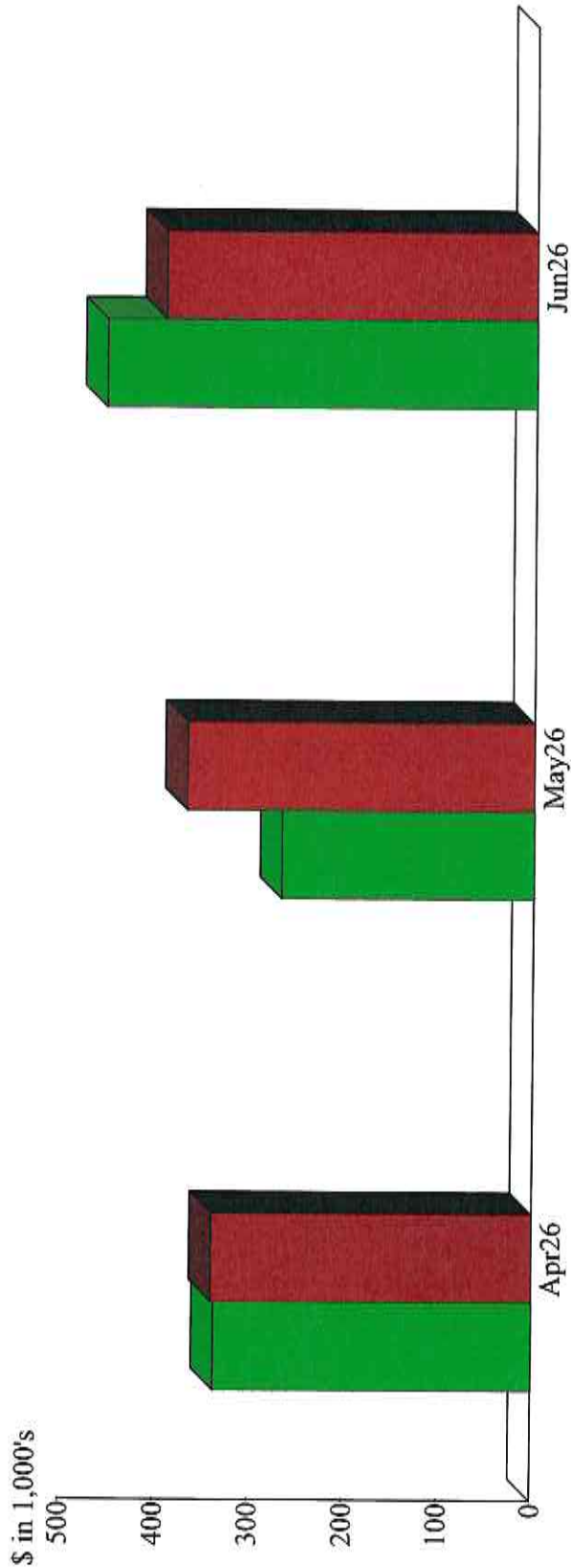
Port of Oswego Authority
Marina Profit & Loss
April through May 2026

Ordinary Income/Expense	Apr - May 26	Apr - May 25	\$ Change
Income			
4800000 · Marina Income			
4800100 · Marina Inc - Slip Rental	93,000.00	79,750.00	13,250.00
4800101 · Marina Inc-Transient mooring	3,843.00	3,728.00	115.00
4800200 · Marina Inc - Misc	30.00	165.00	-135.00
4800300 · Marina Inc - Storage	300.00	0.00	300.00
4800400 · Marina Inc - Gas Sales	38,448.88	20,476.92	17,971.96
4800500 · Marina Inc-Gin Pole	2,092.50	189.00	1,903.50
4800501 · Marina Inc-Hoist	448.00	448.00	0.00
4800600 · Marina-FishClean/OYC/Barn Rent	1,200.00	1,200.00	0.00
4800900 · Marina Inc - Service/Labor	62.50	62.50	0.00
4801200 · Marina Inc - Boat Supply	55.56	2.50	53.06
4801400 · Marina Inc - Beverages	10.25	22.75	-12.50
4801500 · Marina Inc - Snacks	0.00	30.00	-30.00
4801700 · Marina Inc - Ice	27.00	0.00	27.00
4805000 · Marina Inc - Goble	20,750.00	5,850.00	14,900.00
Total 4800000 · Marina Income	160,267.69	111,924.67	48,343.02
Total Income	160,267.69	111,924.67	48,343.02
Cost of Goods Sold	26,957.89	15,877.28	11,080.61
Gross Profit	133,309.80	96,047.39	37,262.41
Expense			
5000000 · Personal Service	38,214.64	32,938.75	5,275.89
615000a · Office Supplies	2,083.42	2,249.95	-166.53
635000a · Household Supplies	11.98	827.78	-815.80
640000a · Payroll Taxes	3,312.44	2,923.80	388.64
645000a · Health Insurances	903.40	662.42	240.98
655000a · Special Supplies	21.99	364.24	-342.25
6570000 · Marina Supp & Expenses			
6571000 · MarinaSupp & Ex-Misc	217.68	2,008.64	-1,790.96
6571201 · MarinaSupp & Ex-Equip repairs	9,701.47	521.91	9,179.56
6571300 · MarinaSupp & Ex-Utilities	470.84	2,025.52	-1,554.68
6571400 · MarinaSupp & Ex-Credit Card Exp	4,777.78	3,353.37	1,424.41
6573000 · MarinaSupp & Ex-Ice	300.00	300.00	0.00
Total 6570000 · Marina Supp & Expenses	15,467.77	8,209.44	7,258.33
660000a · Repairs & Maintenance	11,800.00	917.68	10,882.32
6670000 · House Gasoline	122.88	116.68	6.20
6700000 · Rentals	0.00	0.00	0.00
6700300 · Lease - other equipment leases	0.00	1,140.00	-1,140.00
6750000 · Write offs	0.00	1,294.78	-1,294.78
Total Expense	71,938.52	51,645.52	20,293.00
Net Ordinary Income	61,371.28	44,401.87	16,969.41
Net Income	61,371.28	44,401.87	16,969.41

June

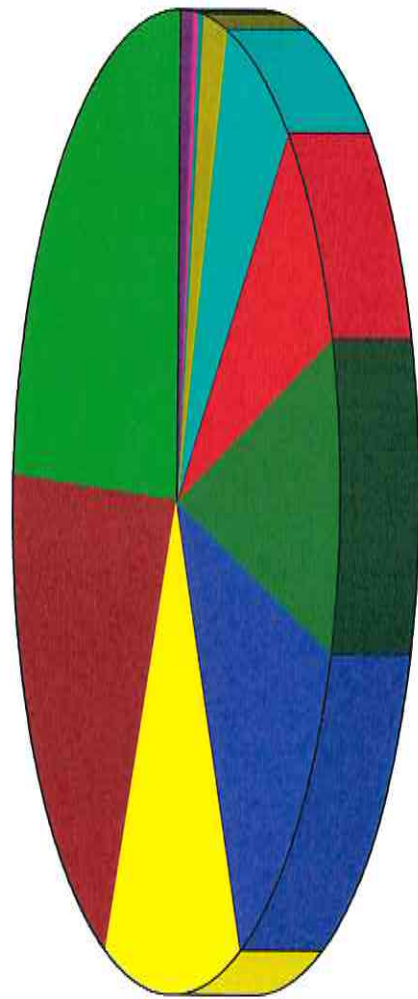
Income and Expense by Month
April through June 2026

Income
Expense



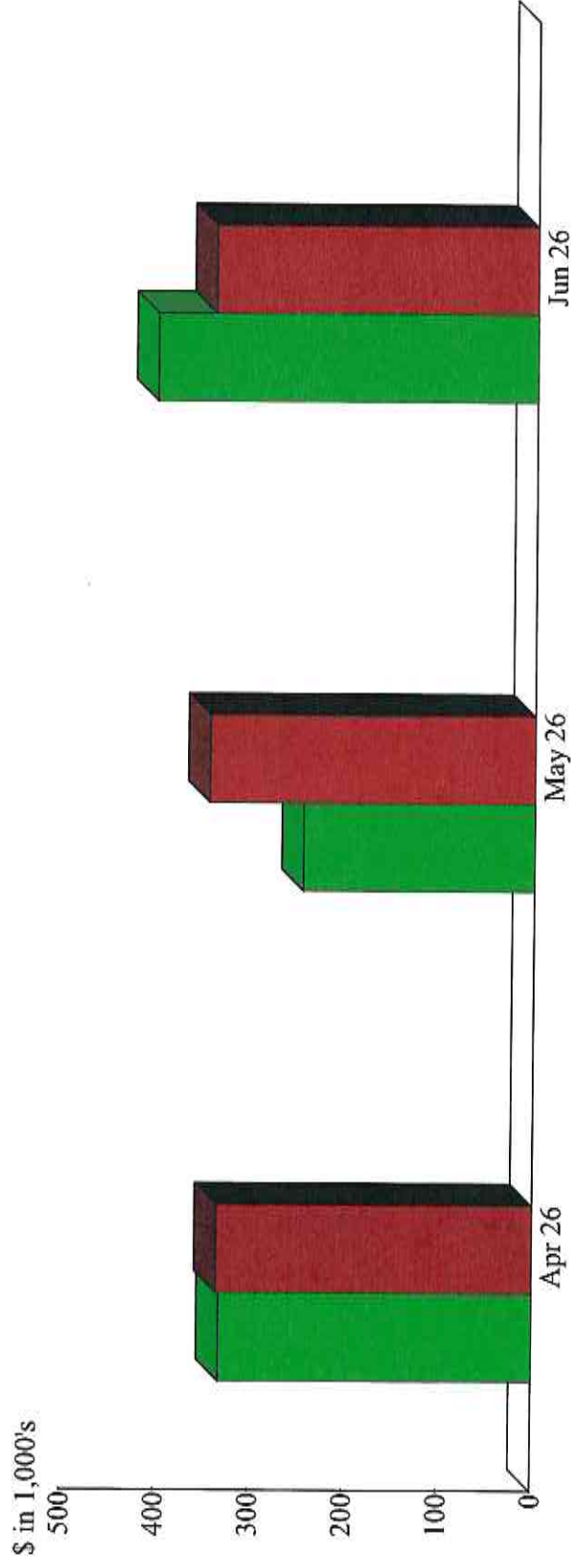
Income Summary
April through June 2026

4800000	Marina Income	24.33%
4300000	Loading and Unloading	19.20
4000000	Storage	13.61
4400000	Rental	13.34
4600000	Stevedoring	10.47
4500000	Misc Income	8.21
4200000	Wharfage	7.02
4100000	Dockage	2.49
9001600	Grant - Elect. RC Mover	0.61
8999999	Interest Income - Leases	0.52
Other		0.19
Total		\$1,060,170.86



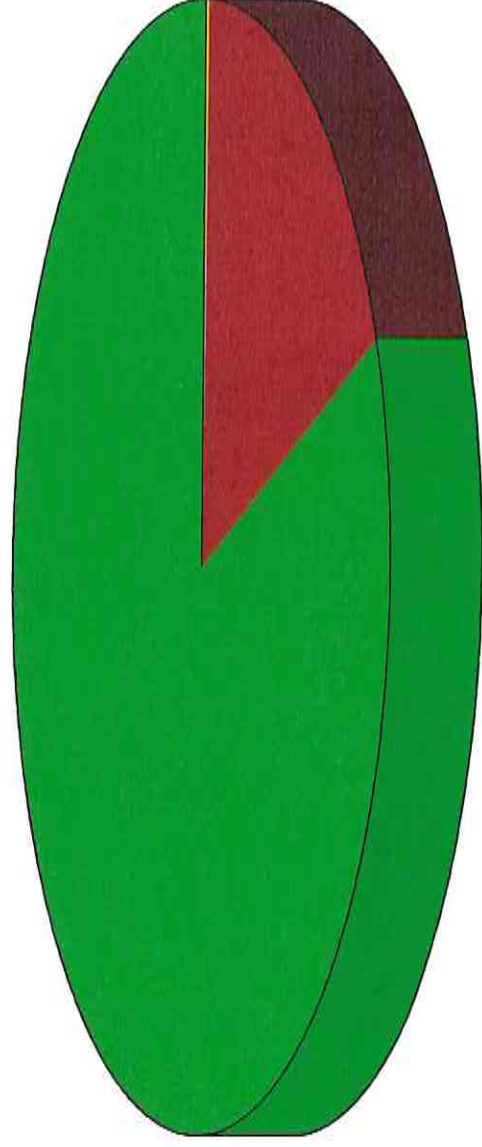
By Account

Income and Expense by Month
April through June 2026



Income Summary
April through June 2026

Port	81.72%
Marina	18.27
RV Park	0.01
Total	\$981,678.95



By Class

Port of Oswego Authority

Cash Position Report

As of June 30, 2026

	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1000600 · Imprest Fund - Key Bank					
Total 1000600 · Imprest Fund - Key Bank	5,802.59	797,172.59	802,370.35	-5,197.76	604.83
1000700 · Health Fund - Key Bank					
Total 1000700 · Health Fund - Key Bank	2,014.92	6,500.00	7,568.26	-1,068.26	946.66
1000800 · LOC Checking Fund - Canandaigua					
Total 1000800 · LOC Checking Fund - Canandaigua	-7.50	351,807.50	351,800.00	7.50	0.00
1001000 · Comptroller Fund - Key Bank					
Total 1001000 · Comptroller Fund - Key Bank	6,070.20	713,999.74	672,608.16	41,391.58	47,461.78
1001001 · Gen. State Checking - Key Bank					
Total 1001001 · Gen. State Checking - Key Bank	552,057.84	665,428.22	787,172.59	-121,744.37	430,313.47
1001500 · Key Money Market					
Total 1001500 · Key Money Market	2,502.49	1.01	50.00	-48.99	2,453.50
TOTAL	568,440.54	2,534,909.06	2,621,569.36	-86,660.30	481,780.24

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

	Jun 30, 26	Jun 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000100 · Petty Cash	137.23	107.99	29.24
1000300 · Oswego Marina - Register fund	600.00	600.00	0.00
1000600 · Imprest Fund - Key Bank	604.83	188,981.96	-188,377.13
1000700 · Health Fund - Key Bank	946.66	583.24	363.42
1001000 · Comptroller Fund - Key Bank	47,461.78	21,974.27	25,487.51
1001001 · Gen. State Checking - Key Bank	430,313.47	169,050.87	261,262.60
1001500 · Key Money Market	2,453.50	2,489.81	-36.31
1003200 · CD - Wtrline Maint Fund	11,158.76	10,779.69	379.07
1003300 · CD - Bldg Rehab Fund	108,078.81	104,344.35	3,734.46
Total Checking/Savings	601,755.04	498,912.18	102,842.86
Accounts Receivable			
1100000 · Accounts Receivable	406,623.62	366,899.64	39,723.98
Total Accounts Receivable	406,623.62	366,899.64	39,723.98
Other Current Assets			
1100103 · Accounts Receivable Other	2,157.49	1,995.04	162.45
1100104 · Short term Lease Receivable	282,517.43	292,054.98	-9,537.55
1201000 · Prepaid Insurance	43,407.41	26,865.99	16,541.42
1202000 · Prepaid expense	193.05	193.05	0.00
1210000 · Inventory Asset	34,700.42	33,503.91	1,196.51
1300000 · Grant Receivable	781,686.00	1,270,735.97	-489,049.97
1400000 · Cont. Stab. Prog. Reserve	4,334.00	14,130.00	-9,796.00
1499000 · Undeposited Funds	7,895.61	17,169.67	-9,274.06
Total Other Current Assets	1,156,891.41	1,656,648.61	-499,757.20
Total Current Assets	2,165,270.07	2,522,460.43	-357,190.36
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	3,846,632.81	1,568,471.55	2,278,161.26
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	5,472,115.48	3,532,805.49	1,939,309.99
1502501 · Equipment - Marina	457,878.49	327,788.39	130,090.10
1502550 · Lease Assets	544,904.90	559,029.86	-14,124.96
1502555 · Accumulated Amortization	-265,947.38	-122,633.73	-143,313.65
1502600 · Computer Software	32,872.24	32,872.24	0.00
1502800 · Acc Dep-Bldg & Impr-Cap Assets	-7,629,116.54	-7,098,006.54	-531,110.00
1502850 · Acc Dep Bldg & Impr-Held for Le	-2,682,876.00	-2,562,118.00	-120,758.00
1502900 · Acc Dep - Operating Equip	-2,832,894.33	-2,637,121.33	-195,773.00
1502905 · Acc Dep - Marina equipment	-269,357.00	-253,266.00	-16,091.00

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

	Jun 30, 26	Jun 30, 25	\$ Change
1503000 · Acc Dep - Office Equipment	-479,656.46	-474,788.46	-4,868.00
1503100 · Acc Dep-Land & Impr-Cap Assets	-9,638,212.11	-9,173,027.11	-465,185.00
1503101 · Acc Dep - Computer Software	-32,872.00	-32,872.00	0.00
1503150 · Acc Dep Land & Impr-Held for Le	-334,336.00	-248,852.00	-85,484.00
1503200 · Acc Dep - Lease Asset	-158,555.00	-158,555.00	0.00
1505100 · Cap Imp - Wash Rack at Shop	0.00	1,886.00	-1,886.00
1505900 · Cap Imp - '23 PFRAP Pin 3935.88	227,342.88	194,270.98	33,071.90
1506101 · Cap Imp - Marina River Wall	0.00	11,998.25	-11,998.25
1506300 · Cap Imp-USGS/GSA improvements	9,422.00	0.00	9,422.00
1506401 · Cap Imp - Elect. Railcar Mover	6,519.74	467,302.87	-460,783.13
1507300 · Cap Imp - Scales	0.00	49,498.00	-49,498.00
1507500 · Cap Imp-Marina Hoist Dock rehab	0.00	130,090.10	-130,090.10
1507800 · Cap Imp - FEMA-West 2017	0.00	4,358,411.66	-4,358,411.66
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
1509600 · Cap Imp-Ramp for truck loading	19,442.39	0.00	19,442.39
Total Fixed Assets	34,804,375.19	34,455,199.11	349,176.08
Other Assets			
1100105 · Long Term Lease Receivable	591,279.29	835,606.45	-244,327.16
1100106 · Interest Receivable	1,805.91	2,252.89	-446.98
1800000 · Pension - Deferred Outflow	357,479.00	256,640.00	100,839.00
1800001 · Deferred Outflow - OPEB	141,136.00	254,270.00	-113,134.00
Total Other Assets	1,091,700.20	1,348,769.34	-257,069.14
TOTAL ASSETS	38,061,345.46	38,326,428.88	-265,083.42
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000100 · Accounts Payable	1,314,435.48	603,423.55	711,011.93
Total Accounts Payable	1,314,435.48	603,423.55	711,011.93
Credit Cards			
2000101 · Key Bank - Tom Mastercard	652.50	1,597.07	-944.57
2000103 · Lowe's credit card	0.00	84.47	-84.47
Total Credit Cards	652.50	1,681.54	-1,029.04
Other Current Liabilities			
2000200 · Retainage Payable	0.00	174,894.95	-174,894.95
2000300 · Accounts Payable Other	51,086.31	4,768.46	46,317.85
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	2,205.34	1,840.17	365.17

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

	Jun 30, 26	Jun 30, 25	\$ Change
2001700 · NYS Retirement Loan Withheld	600.00	926.00	-326.00
2001800 · NYS Retirement Arrears Withheld	326.29	488.88	-162.59
2002000 · Medical FSA Withheld	130.77	0.00	130.77
2002700 · Accrued NYS PFL withheld	2,497.23	2,223.44	273.79
2003000 · #1570A Pension Fund	292,663.02	106,379.26	186,283.76
2003100 · 1570 1% Checkoff Withheld	823.27	1,480.18	-656.91
2003200 · 1570 1/10% Checkoff Withheld	82.31	147.94	-65.63
2003300 · 1570A 9/10% Checkoff Withheld	740.85	1,332.29	-591.44
2003401 · 1570A Local Dues Withheld	6,662.53	2,445.51	4,217.02
2004300 · Accrued AFLAC-STD withheld	23.52	0.00	23.52
2004500 · Accrued Mass Mutual withheld	-582.58	-33.02	-549.56
2005600 · Payments on Insurance Claims	961.95	961.95	0.00
2005700 · Short Term Lease Liability	112,827.69	169,363.09	-56,535.40
2550000 · Sales Tax Payable	-895.50	-428.67	-466.83
Total Other Current Liabilities	807,080.80	778,692.55	28,388.25
Total Current Liabilities	2,122,168.78	1,383,797.64	738,371.14
Long Term Liabilities			
2500500 · Advances from NYS	3,355,925.71	3,355,925.71	0.00
2500600 · Note Payable - '24 Chevy Silver	28,336.50	36,062.45	-7,725.95
2500801 · Line of Credit 0169-Pathfinder	495,482.75	0.00	495,482.75
2501400 · OPEB liability	1,965,185.00	1,851,195.00	113,990.00
2501700 · LOC 1753 Pathfinder-Goble/FEMA	702,350.08	1,202,350.08	-500,000.00
2502200 · Note Payable-SANY Forklift-LEAF	264,517.35	339,917.04	-75,399.69
2502300 · Note Payable-SANY Wheel Loader	171,233.36	200,441.29	-29,207.93
2502400 · Note Payable - 2026 Ford F250	52,361.67	0.00	52,361.67
2503500 · Long Term Lease Liability	13,702.99	117,044.46	-103,341.47
2600000 · Net Pension Liability - ERS	404,517.00	358,854.00	45,663.00
2800001 · Deferred Inflow - OPEB	516,577.00	734,031.00	-217,454.00
2800002 · Deferred Inflow - Lessor	795,796.08	1,047,359.33	-251,563.25
Total Long Term Liabilities	8,765,985.49	9,243,180.36	-477,194.87
Total Liabilities	10,888,154.27	10,626,978.00	261,176.27
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	22,266,688.54	22,501,770.52	-235,081.98
Net Income	-41,371.58	249,806.13	-291,177.71
Total Equity	27,173,191.19	27,699,450.88	-526,259.69
TOTAL LIABILITIES & EQUITY	38,061,345.46	38,326,428.88	-265,083.42

Port of Oswego Authority
Profit & Loss
June 2026

	Period to Date			Year to Date			
	Actual	Prior	Budget	Actual	Prior	Variance To Prior	\$ Over Budget
Ordinary Income/Expense							
Income							
4000000 · Storage	42,179.23	48,314.90	42,120.00	144,317.20	143,139.36	1,177.84	17,957.20
4100000 · Dockage	8,498.25	3,593.16	7,561.11	26,429.88	20,613.09	5,816.79	3,746.55
4200000 · Wharfage	27,775.91	7,671.85	21,033.33	74,407.62	39,602.53	34,805.09	11,307.63
4300000 · Loading and Unloading	91,386.83	65,299.06	89,892.50	203,599.70	218,349.86	-14,750.16	-66,077.80
4400000 · Rental	78,584.42	101,569.47	67,509.86	141,479.66	166,166.54	-24,686.88	-61,049.91
4500000 · Misc Income	51,869.14	53,964.22	30,037.50	87,016.04	91,281.79	-4,265.75	-3,096.46
4600000 · Stevedoring	48,327.59	14,270.35	55,416.67	111,021.75	49,943.24	61,078.51	-55,228.25
4800000 · Marina Income	97,620.81	97,081.41	86,746.43	257,888.50	209,006.08	48,882.42	-2,350.77
4850000 · RV Park	0.00	900.00	971.43	100.00	900.00	-800.00	-2,814.28
Total Income	446,242.18	392,664.42	401,288.83	1,046,260.35	939,002.49	107,257.86	-157,606.09
Cost of Goods Sold							
4500000 · Cost of Goods Sold	51,534.02	49,076.19	41,020.04	78,491.91	64,953.47	13,538.44	-44,568.21
Total COGS	51,534.02	49,076.19	41,020.04	78,491.91	64,953.47	13,538.44	-44,568.21
Gross Profit	394,708.16	343,588.23	360,268.79	967,768.44	874,049.02	93,719.42	-113,037.88
Expense							
5000000 · Personal Service	132,678.01	137,741.11	140,605.18	412,509.33	431,227.25	-18,717.92	-67,467.43
605000a · Travel Expense	0.00	209.85	833.33	313.34	547.99	-234.65	-2,186.66
610000a · Auto Expense	0.00	0.00	208.33	29.72	172.15	-142.43	-595.28
611000a · Fuel expense	2,894.19	3,637.56	3,016.67	8,349.21	8,438.32	-89.11	-700.79
615000a · Office Supplies	5,265.52	6,142.34	5,833.34	22,321.57	32,570.43	-10,248.86	4,821.57
6150200 · General Insurance Expense	27,512.26	27,884.60	25,916.67	79,712.70	83,653.77	-3,941.07	1,962.70
620000a · Advertising & Printing	501.00	7,631.76	564.58	1,581.53	9,363.23	-7,781.70	1,693.75
625000a · Communications	454.11	703.67	1,166.67	2,683.92	3,548.65	-864.73	-816.08
6260000 · FTZ expenses	0.00	0.00	141.67	0.00	0.00	0.00	-425.00
630000a · Fuel, Light & Power	682.57	5,728.12	7,500.00	13,540.07	25,655.90	-12,115.83	-8,959.93
635000a · Household Supplies	4,430.60	4,732.21	2,666.67	11,314.15	12,510.07	-1,195.92	3,314.15
640000a · Payroll Taxes	24,771.75	9,769.27	23,609.59	77,424.30	31,077.16	46,347.14	6,595.53
645000a · Health Insurances	28,650.20	27,018.86	32,916.67	88,573.27	81,897.55	6,675.72	-10,176.70
6500000 · ILA Pension	29,709.31	37,507.88	33,083.34	84,038.25	106,379.26	-22,341.01	-15,211.76
6520000 · CSEA Workbooks/Workclothes	0.00	139.10	50.00	300.00	139.10	160.90	150.00
655000a · Special Supplies	22,133.86	16,872.15	8,750.00	38,197.33	54,517.60	-16,320.27	11,947.33
655130a · Spec Supp & Ex - Metered Water	0.00	0.00	266.67	337.62	370.52	-32.90	-462.38
6551500 · Spec Supp & Ex - Comm Support	0.00	10,000.00	833.33	100.00	10,000.00	-9,900.00	-2,400.00

Port of Oswego Authority
Profit & Loss
June 2026

	Period to Date			Year to Date				
	Actual	Prior	Budget	Actual	Prior	Variance To Prior	Budget	% Variance from Budget
6560000 - Professional Services	12,553.35	3,450.00	8,333.33	31,501.40	7,228.81	24,272.59	25,000.00	26.0%
6570000 - Marina Supp & Expenses	14,440.03	9,496.28	8,571.44	29,907.80	17,705.72	12,202.08	25,714.30	16.3%
6580000 - Education/Training	0.00	0.00	83.33	0.00	0.00	0.00	250.00	-100.0%
6590000 - Technical Services	0.00	0.00	3,500.00	1,391.50	8,872.50	-7,481.00	10,500.00	-86.7%
660000a - Repairs & Maintenance	4,908.88	17,309.40	9,166.67	24,676.29	55,162.29	-30,486.00	27,500.00	-10.3%
6670000 - House Gasoline	243.28	102.30	0.00	432.51	320.78	111.73	0.00	100.0%
6700000 - Rentals	0.00	4,925.00	5,416.67	0.00	25,825.00	-25,825.00	16,250.00	-100.0%
6700200 - Lease-Track Mobile	2,558.00	2,558.00	0.00	7,674.00	7,674.00	0.00	0.00	-100.0%
6750000 - Write offs	0.00	0.00	41.67	0.00	1,294.78	-1,294.78	125.00	-100.0%
6800000 - Museum	1,884.22	928.80	791.67	3,295.00	2,100.26	1,194.74	2,375.00	38.7%
6850000 - Interest Expense	11,989.13	12,060.28	7,500.00	41,454.98	41,836.96	-381.98	22,500.00	84.2%
6900000 - Freight Expense	23.00	55.16	416.67	104.20	4,677.00	-4,572.80	1,250.00	-91.7%
Total Expense	328,283.27	346,603.70	331,784.16	981,763.99	1,064,767.05	-83,003.06	1,053,513.56	-6.8%
Net Ordinary Income	86,424.89	-3,015.47	28,484.63	-13,995.55	-190,718.03	176,722.48	27,292.76	-151.3%
Other Income/Expense								
Other Income								
8999999 - Interest Income - Leases	1,805.68	2,252.66	0.00	5,473.22	6,922.47	-1,449.25	0.00	100.0%
9000000 - Interest Income	752.25	1,033.01	2,625.00	1,557.61	3,211.23	-1,653.62	7,875.00	-80.2%
9000011 - Grants - miscellaneous	0.00	0.00	125.00	0.00	0.00	0.00	375.00	-100.0%
9000015 - Settlement	251.54	26.01	0.00	251.54	26.01	225.53	0.00	100.0%
9000017 - FEIMA DR 4348	0.00	7,779.26	0.00	0.10	7,779.26	-7,779.16	0.00	100.0%
9001600 - Grant - Elect. RC Mover	6,291.74	440,500.00	0.00	6,519.74	440,500.00	-433,980.26	0.00	100.0%
9001700 - NYS Grant Pin 3539.88 Track/Sto	108.30	23,582.80	220,465.84	108.30	24,198.40	-24,090.10	661,397.53	-100.0%
Total Other Income	9,209.51	475,173.74	223,215.84	13,910.51	482,637.37	-468,726.86	669,647.53	-97.9%
Other Expense								
9005500 - Amortization Expense	13,762.18	13,944.01	0.00	41,286.54	42,113.21	-826.67	0.00	100.0%
Total Other Expense	13,762.18	13,944.01	0.00	41,286.54	42,113.21	-826.67	0.00	100.0%
Net Other Income	-4,552.67	461,229.73	223,215.84	-27,376.03	440,524.16	-467,900.19	669,647.53	-104.1%
Net Income	61,872.22	458,214.26	251,700.47	-41,371.58	249,806.13	-291,177.71	696,940.29	-105.9%

Port of Oswego Authority
Marina Profit & Loss
April through June 2026

Ordinary Income/Expense	Apr - Jun 26	Apr - Jun 25	\$ Change
Income			
4800000 · Marina Income			
4800100 · Marina Inc - Slip Rental	94,500.00	81,250.00	13,250.00
4800101 · Marina Inc-Transient mooring	21,319.50	22,746.50	-1,427.00
4800200 · Marina Inc - Misc	120.00	260.00	-140.00
4800300 · Marina Inc - Storage	400.00	0.00	400.00
4800400 · Marina Inc - Gas Sales	105,256.21	81,240.83	24,015.38
4800500 · Marina Inc-Gin Pole	9,561.00	5,503.00	4,058.00
4800501 · Marina Inc-Hoist	658.00	2,086.00	-1,428.00
4800600 · Marina-FishClean/OYC/Barn Rent	1,200.00	1,200.00	0.00
4800800 · Marina Inc - Towing services	112.50	0.00	112.50
4800900 · Marina Inc - Service/Labor	187.50	312.50	-125.00
4801200 · Marina Inc - Boat Supply	168.29	244.00	-75.71
4801400 · Marina Inc - Beverages	29.50	132.00	-102.50
4801500 · Marina Inc - Snacks	0.00	123.25	-123.25
4801700 · Marina Inc - Ice	126.00	108.00	18.00
4805000 · Marina Inc - Goble	24,250.00	13,800.00	10,450.00
Total 4800000 · Marina Income	257,888.50	209,006.08	48,882.42
Total Income	257,888.50	209,006.08	48,882.42
Cost of Goods Sold	78,491.91	64,953.47	13,538.44
Gross Profit	179,396.59	144,052.61	35,343.98
Expense			
5000000 · Personal Service	58,047.66	53,240.67	4,806.99
615000a · Office Supplies	2,083.42	1,704.47	378.95
635000a · Household Supplies	274.45	914.94	-640.49
640000a · Payroll Taxes	5,134.22	4,846.66	287.56
645000a · Health Insurances	1,264.76	989.78	274.98
655000a · Special Supplies	21.99	543.08	-521.09
6570000 · Marina Supp & Expenses			
6571000 · MarinaSupp & Ex-Misc	4,417.68	2,195.69	2,221.99
6571200 · MarinaSupp & Ex-Maintenance	100.00	0.00	100.00
6571201 · MarinaSupp & Ex-Equip repairs	9,701.47	1,190.35	8,511.12
6571300 · MarinaSupp & Ex-Utilities	3,002.71	4,907.43	-1,904.72
6571400 · MarinaSupp & Ex-Credit Card Exp	12,385.94	9,083.96	3,301.98
6571800 · Marina Supp & Ex-reg over/short	0.00	-1.66	1.66
6573000 · MarinaSupp & Ex-Ice	300.00	300.00	0.00
Total 6570000 · Marina Supp & Expenses	29,907.80	17,675.77	12,232.03
660000a · Repairs & Maintenance	11,824.15	1,118.42	10,705.73
6670000 · House Gasoline	261.31	135.69	125.62
6700300 · Lease - other equipment leases	0.00	1,710.00	-1,710.00
6750000 · Write offs	0.00	1,294.78	-1,294.78
Total Expense	108,819.76	84,174.26	24,645.50
Net Ordinary Income	70,576.83	59,878.35	10,698.48
Net Income	70,576.83	59,878.35	10,698.48

Exhibit C-2

May

**Port of Oswego Authority
Imprest Bills**

May 5, 2026
W-17

A&E Organics Pest Control, Inc.	Rodent Control Bait Box, Refil, 2-Month Supply	\$130.00
Cardiac Life Products, Inc.	AED Adult Pads to use with OnSite AED	\$74.53
Chirello Advertising	Oswego County Business Magazine April/May 2026 Ad	\$589.41
Cintas	Floor Mats & Work Clothes for Garage Staff	\$531.34
Computer Outlet North, Inc.	10-Hour Service Agreement, Monthly E-Mails & Cloud Back-Up, & Monitoring Application	\$1,325.40
Glider Oil	Port Propane, Port Diesel	\$1,026.12
Key Bank - B	Monthly Credit Card Charges	\$5,988.51
LEAF	Copier Lease	\$156.99
Pathfinder Bank - 2024 Chevy P/U	Monthly Auto Payment for Chevy P/U Truck	\$833.15
Paychex	Payroll Administration & Fees	\$1,033.00
Paychex	Payroll Administration & Fees	\$1,423.29
S&B Computer and Office Products, Inc.	Water Cooler Rental for F&W, Office Supplies, Housekeeping Supplies, & Credits	\$53.68
Shark Welding & Repair Service	Pump Off 1,500 Gallons of Water/Oil from Engine Bay of LT-5 & Dispose of in Oil/Water Separator	\$2,500.00

Port of Oswego Authority
Imprest Bills

May 5, 2026
W-17

Taylor Northeast, Inc.

Forklift Rentals (12 Rentals), Repair Parts for Nissan Forklift, &
Freight Charges

\$13,238.95

\$28,904.37

**Port of Oswego Authority
Imprest Bills**

May 14 - 15, 2026
W-20

Avaya Financial Services	Telephone Lease	\$2,145.50
Pathfinder Bank - LOC	Interest on LOC	\$1,420.00
Ally	Monthly Lease Payment for 2025 Jeep Compass	\$379.67
Benefit Resource, Inc.	Pre-Tax Monthly Administration Fee for April 2026, Beniversal Card Activation, & Annual Compliance Support	\$527.50
Burke's Do-it-Best Home Center	Sawzall Blades, Clamps, Tape, Hose, Adapters for Marina Repairs, Gloves, Flexible Coupling for Marina Repairs, Steel Channellocks, & Spraypaint	\$132.91
C&S Engineers, Inc.	Professioanl Services - Misc. Engineering Tasks, Electric Railcar Mover	\$1,224.20
Canandaigua National Bank	Interest on LOC	\$1,832.29
Computer Outlet North, Inc.	Custom Super System for Pam's Computer, Webcam for Pat	\$848.00
CSX Transportation	Railcar Cleaning from August 2025	\$300.00
Ed & Ed Business Technology, Inc.	Contract Charge for Copier	\$99.54
Glider Oil	Marina Gasoline, Port Diesel, & Port Propane	\$2,915.17
LEAF	Heavy Forklift Monthly Payment & Wheel Loader Monthly Payment	\$11,745.62
Lockwood Septic Service CDS, Inc.	Pumped Tanks on the Kaho	\$200.00

**Port of Oswego Authority
Imprest Bills**

May 14 - 15, 2026
W-20

Martin's Door Service LLC	Overhead Garage Door Replacement at F&W Building	\$9,422.00
Mohawk Global Logistics Corp	Professional Services - FTZ Consulting	\$62.50
National Grid	Electric Supply & Delivery (9 Accounts)	\$3,396.96
Oswego Auto Parts	Oil Filter for Zero-turn Lawnmower, Wheel Bearing for Pressure-Washer, & Blue Def 2.5 Gallons	\$289.36
Paychex	Payroll Administration & Fees	\$1,729.61
Raby's Ace Homecenter	PT Pine for Dock Repairs, & Items for Marina Waterline Repairs	\$178.76
S&B Computer and Office Products, Inc.	Port Water, Office & Housekeeping Supplies, USGS Water, & Credits	\$236.83
SUNY Oswego	Payroll for Proble Lab Students	\$9,828.50
Tartaglia Railroad Services - Inc.	Payment #2 of Derailment Repairs	\$7,728.75
Verizon Business	Port Cell Phones for Drumm, McMahon, Lundy, & DeCarr	\$127.57
WEX Inc.	Fuel for Port Vehicles	\$137.54
		\$56,908.78

**Port of Oswego Authority
Imprest Bills**

May 19, 2026
W-22

C-Port Marina Assistance Company	C-Port Membership Dues for TowBoat U.S. Oswego - Renewal	\$750.00
C&S Engineers, Inc.	Professional Services - Multi-Sector Permitt & SWPPP, Misc. Engineering Tasks, Electric Railcar Mover, & 2023 PFRAP	\$2,994.09
City of Oswego Water - #000004-000	Water & Sewer - 1 East 1st Street	\$241.26
City of Oswego Water - #006583-000	Water & Sewer - Lake Road Water Line	\$96.36
Davis Harrison Dion, Inc.	Professional Services - Monthly Consultant Retainer Services	\$2,500.00
NaGr #-41109 Electric Museum	Electric Supply & Delivery	\$488.73
NaGr #-47025 Marina - Pier B	Electric Supply & Delivery	\$470.31
Pathfinder Bank - 2026 Ford F250	Monthly Vehicle Loan for 2026 Ford F-250	\$1,132.46
Pathfinder Bank - LOC (Goble/FEMA)	Interest on LOC	\$6,763.20
Pitney Bowes Purchase Power	Postage Meter Refill	\$150.00
Shark Welding & Repair Service	Boat Hoist Repairs, East Marina	\$9,600.00
State Insurance Fund	Worker's Compensation Monthly Installment	\$1,337.68
Wells Technology, Inc	Shop Use Items	\$203.72
James D. Miner	Workboots Reimbursement	\$300.00

**Port of Oswego Authority
Imprest Bills**

May 22, 2026
W-23

Alta Material Handling	Trackmobile Lease	\$2,558.00
AmVet Office Supplies, LLC	Office Supplies - Copy Paper, Stapler	\$75.43
Brophy Services, Inc.	Monthly Janitorial Service at F&W	\$1,650.00
Butler Disposal Systems Inc	Trash Service, Dumpster Rental, Fuel Surcharge for F&W, & Recycle Service at 1 East 2nd Street	\$78.77
Cooper Electric	Photo Eye Sensor for Pedestal Lights at the Marina	\$69.12
Haun Welding Supply Inc.	Cylinder Lease for April 2026 & 1-Year Cylinder Lease	\$317.66
S&B Computer and Office Products, Inc.	Office Supplies & Housekeeping Items, Copy Paper, & Water Cooler Rental	\$273.64
Taylor Northeast, Inc.	Forklift Rentals (12 Rentals)	\$11,988.00
		\$17,010.62

**Port of Oswego Authority
Imprest Bills**

May 28, 2026
W-27

American Great Lakes Ports Association		\$4,963.50
	Membership Dues- 1st Quarter 2026	
Bousquet Holstein PLLC		\$43.75
	Professional Services - Legal Counsel - Railroad Title Project	
Business Council of NYS, Inc.		\$427.74
	Life, AD&D, LTS Insurance	
Cintas		\$625.49
	Floor Mats & Work Clothes for Garage Staff	
CSEA Employee Benefit Fund		\$1,798.44
	Employee Dental & Vision Insurance	
Davis Harrison Dion, Inc.		\$2,500.00
	Professional Services - Monthly Consultant Retainer Services	
LEAF		\$156.99
	Copier Lease	
Lowe's		\$29.72
	Monthly Credit Card Charges	
Marshall + Sterling, Inc.		\$9,200.00
	Insurance Policy Payment - Add Electric Railcar Mover to Policy	
NaGr #-05002 Gas & Elec New Garage		\$5,376.47
	Electric Supply & Delivery, Gas Supply (1 Account, 7 months back billing)	
NaGr #-10106 Electric - Barrel Bldg.		\$145.92
	Electric Supply & Delivery, Gas Supply (1 Account, 6 months back billing)	
NYS Dept. of Agriculture & Markets		\$15.00
	Weighmaster Licence for Pamela Dowd	
Oswego Auto Parts		\$6.49
	Shop Use Item - Adapter for Air Compressor	
Paychex		\$1,073.80
	Payroll Administration & Fees	
S&B Computer and Office Products, Inc.		\$186.61
	Water Cooler Rental for USGS, Port Water, Housekeeping Supplies, & Credits	
Shark Welding & Repair Service		\$3,500.00
	Repairs to the F-Track Switch, Rail Switch Cover	
United Way of Greater Oswego County		\$100.00
	Donation for Tee-Sign for United Way Annual Golf Tournament	
		\$30,149.92

**Port of Oswego Authority
Imprest Bills**

May 29, 2026
W-28

Butler Disposal Systems Inc		\$110.00
	03/27/2026 - Container Lift	
Cintas		\$93.19
	Floor Mats & Work Clothes for Garage Staff	
Glider Oil		\$10,917.66
	Marina Gasoline, Port Propane, Port Diesel	
Oswego Auto Parts		\$209.94
	Items to Repair the Trackmobile	
Pathfinder Bank - 2024 Chevy P/U		\$833.15
	Monthly Auto Payment for Chevy P/U Truck	
Paychex		\$1,467.05
	Payroll Administration & Fees	
		\$13,630.99

Port of Oswego Authority
A/P Aging Summary
As of May 31, 2026

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Aflac	714.96	0.00	0.00	0.00	0.00	0.00	714.96
Alta Material Handling	0.00	0.00	615,650.00	0.00	351,800.00	0.00	967,450.00
AmVet Office Supplies, LLC	85.88	0.00	0.00	0.00	0.00	0.00	85.88
Avaya Financial Services	2,145.50	0.00	0.00	0.00	0.00	0.00	2,145.50
Benefit Resource, Inc.	125.00	0.00	0.00	0.00	0.00	0.00	125.00
Bowers CPAs and Advisors	12,000.00	0.00	0.00	0.00	0.00	0.00	12,000.00
Burke's Do-it-Best Home Center	46.42	0.00	0.00	0.00	0.00	0.00	46.42
Butler Disposal Systems Inc	78.77	0.00	0.00	0.00	0.00	0.00	78.77
C&S Engineers, Inc.	786.30	0.00	0.00	0.00	0.00	0.00	786.30
Canandaigua National Bank	2,272.04	0.00	0.00	0.00	0.00	0.00	2,272.04
Certified Laboratories	358.95	0.00	0.00	0.00	0.00	0.00	358.95
City of Oswego Water - #005071-000	180.00	0.00	0.00	0.00	0.00	0.00	180.00
City of Oswego Water - #005430-000	180.00	0.00	0.00	0.00	0.00	0.00	180.00
City of Oswego Water - #005825-000	180.00	0.00	0.00	0.00	0.00	0.00	180.00
CSX Transportation	0.00	13,350.00	0.00	0.00	0.00	1,899.00	15,249.00
Davis Harrison Dion, Inc.	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00
Glider Oil	34,891.70	0.00	0.00	0.00	0.00	0.00	34,891.70
Johnson Controls	0.00	353.57	0.00	0.00	0.00	0.00	353.57
Key Bank - B	6,411.65	0.00	0.00	0.00	0.00	0.00	6,411.65
LEAF	11,745.62	0.00	0.00	0.00	0.00	0.00	11,745.62
NaGr #09104 Lighting-1 Gate, 1 NE Corner	139.44	0.00	0.00	0.00	0.00	0.00	139.44
NaGr #10106 Electric - Barrel Bldg.	24.32	-72.96	0.00	0.00	0.00	0.00	-48.64
NaGr #32051 Storage (Silo & Barrel Bldg)	0.00	0.00	-489.60	0.00	0.00	0.00	-489.60
NaGr #38103 Gas & Elec Main Warehouse	3,560.67	0.00	0.00	0.00	0.00	0.00	3,560.67
NaGr #38107 Gas Museum	172.95	0.00	0.00	0.00	0.00	0.00	172.95
NaGr #38118 Marina - Unit B	383.82	0.00	0.00	0.00	0.00	0.00	383.82
NaGr #39107 F&W	1,402.08	0.00	0.00	0.00	0.00	0.00	1,402.08
NaGr #40109 Electric Derrick	27.30	0.00	0.00	0.00	0.00	0.00	27.30
NaGr #40127 11 Lake St Goble Gas & Elec.	88.58	0.00	0.00	0.00	0.00	0.00	88.58
NaGr #47025 Marina - Pier B	504.81	0.00	0.00	0.00	0.00	0.00	504.81
NaGr #74022 Vinegar Hill	97.28	0.00	0.00	0.00	0.00	0.00	97.28
NaGr #83002 - 22 Mercer - Security Pole	30.15	0.00	0.00	0.00	0.00	0.00	30.15
NaGr #91027 Marina - Pier A	0.00	-1,368.11	0.00	0.00	0.00	0.00	-1,368.11
NYS & Local Employees' Retirement System	0.00	0.00	0.00	0.00	154,751.00	0.00	154,751.00
Pathfinder Bank - 2026 Ford F250	1,132.46	0.00	0.00	0.00	0.00	0.00	1,132.46
Pathfinder Bank - LOC	2,589.66	0.00	0.00	0.00	0.00	0.00	2,589.66
Pathfinder Bank - LOC (Goble/FEMA)	6,988.64	0.00	0.00	0.00	0.00	0.00	6,988.64
Pitney Bowes Global Financial Serv LLC	201.18	0.00	0.00	0.00	0.00	0.00	201.18
Raby's Ace Homecenter	64.38	0.00	0.00	0.00	0.00	0.00	64.38
Resilient Support Services, Inc.	30.58	0.00	0.00	0.00	0.00	0.00	30.58
S&B Computer and Office Products, Inc.	373.18	0.00	0.00	0.00	0.00	0.00	373.18
Shark Welding & Repair Service	0.00	11,800.00	0.00	0.00	0.00	0.00	11,800.00
Spectrum Business (Port)	180.78	0.00	0.00	0.00	0.00	0.00	180.78
Tartaglia Railroad Services - Inc.	0.00	0.00	0.00	0.00	15,457.50	0.00	15,457.50
The Main Street America Group	15,440.00	0.00	0.00	0.00	0.00	0.00	15,440.00
Wells Technology, Inc	330.82	0.00	0.00	0.00	0.00	0.00	330.82
WEX Inc.	251.23	0.00	0.00	0.00	0.00	0.00	251.23
TOTAL	106,217.10	29,062.50	615,160.40	0.00	522,008.50	1,899.00	1,274,347.50

2:20 PM

07/16/26

Port of Oswego Authority
A/R Aging Summary
 As of May 31, 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
Algoma Central Corporation	0.00	3,771.69	0.00	0.00	0.00	0.00	3,771.69
ARG International	5,172.78	0.00	0.00	0.00	0.00	0.00	5,172.78
Creasy, Troy	0.00	0.00	0.00	-50.00	0.00	0.00	-50.00
Dean Marine & Excavating, Inc	0.00	0.00	0.00	0.00	0.00	-18,793.50	-18,793.50
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
Gehrig, Chad	0.00	0.00	3,500.00	0.00	0.00	0.00	3,500.00
General Services Admin.	9,099.32	0.00	0.00	0.00	0.00	0.00	9,099.32
GT Commodities (Gerald Metals)	0.00	0.00	0.00	87.61	13.32	0.00	100.93
Heidelberg Materials (Lehigh)	18,809.44	0.00	0.00	0.00	0.00	0.00	18,809.44
Manning, Greg	0.00	0.00	0.00	0.00	0.00	4,064.00	4,064.00
Marubeni America Corp.	6,133.91	36,592.95	0.00	0.00	0.00	0.00	42,726.86
McKeil Marine	437.75	875.50	0.00	0.00	0.00	0.00	1,313.25
Mitsubishi International Corporation	3,767.90	0.00	0.00	0.00	0.00	0.00	3,767.90
Novelis-Oswego Works	0.00	2,265.00	2,265.00	65.00	2,265.00	0.00	6,860.00
Novelis-special	145,671.97	47,714.25	323.42	0.00	0.00	0.00	193,709.64
Nutrien Ag Solutions - CPS	19,386.81	0.00	0.00	0.00	0.00	0.00	19,386.81
Oswego Expeditions/Destination Expeditio	0.00	0.00	0.00	0.00	0.00	-100.00	-100.00
Taramelli, Chris	0.00	0.00	0.00	0.00	-50.00	0.00	-50.00
The DeLong Co., Inc.	231.35	0.00	0.00	0.00	0.00	0.00	231.35
Walker, Ryan	0.00	0.00	0.00	-50.00	0.00	0.00	-50.00
WT Terminal Oswego, LLC	11,184.24	0.00	0.00	0.00	0.00	0.00	11,184.24
TOTAL	219,895.47	90,844.39	6,088.42	52.61	2,228.32	-6,262.88	312,846.33

1. Letter going out from Director

2. Letter going out from Director

3. Received 6/16/26

4. Received 6/16/26

5. Letter going out from Director

6. Received 7/7/26

7. Accounts receivable following up with customer

Grants Receivable Summary
as of 5/31/2026

Project #		Name	Grant Receivable
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	\$ 969,822.70
			<u>\$ 1,127,085.96</u>

Port of Oswego Authority
Loan Summary
as of May 31, 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	\$ 497,482.75	\$ 2,517.25	6.750%
Pathfinder Bank - LOC FEMA/REDI	\$ 1,202,350.08	\$ 197,649.92	6.750%
Canandaigua Natl - LOC RC Mover	\$ -	\$ 425,000.00	7.500%
Note Payable - SANY Forklift	\$ 271,025.51	\$ -	7.750%
Note Payable - 2024 Chevy Silverado	\$ 28,996.83	\$ -	6.875%
Note Payable - SANY Wheel Loader	\$ 173,743.14	\$ -	6.750%
Note Payable - 2026 Ford F250	\$ 53,190.85	\$ -	6.85%

Port of Oswego Authority
Schedule of Assets
As of May 31, 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	-9,638,212.11	10,670,605.97
1502050 · Land & Land Impr-Held for Lease	3,846,632.81	-334,336.00	3,512,296.81
1502100 · Alcan Water Line	1.00	0.00	1.00
1502300 · Bldgs & Improvem-Capital Assets	23,570,407.90	-7,629,116.54	15,941,291.36
1502350 · Bldgs & Improvem-Held for Lease	4,136,053.32	-2,682,876.00	1,453,177.32
1502400 · Office Equipment & Furniture	495,786.78	-479,656.46	16,130.32
1502500 · Operating Equipment	5,472,115.48	-2,832,894.33	2,639,221.15
1502501 · Equipment - Marina	457,878.49	-269,357.00	188,521.49
1502550 · Lease Assets	544,904.90	-158,555.00	386,349.90
1502600 · Computer Software	32,872.24	-32,872.24	0.00
Total Fixed Assets	58,865,471.00	-24,057,875.68	34,807,595.32

Port of Oswego Authority
YTD Sales Report
April through May 2026

	Apr - May 26	%	Apr - May 25	%	\$ Change
Income					
4000000 · Storage					
4000100 · Storage - Novelis	29,924.40	4.99%	13,999.26	2.56%	15,925.14
4002800 · Storage - Marubeni	4,838.43	0.81%	6,415.17	1.17%	-1,576.74
4002900 · Storage - Glencore	0.00	0.00%	3,861.26	0.71%	-3,861.26
4003000 · Storage - Goldman Sachs	0.00	0.00%	7,428.10	1.36%	-7,428.10
4003300 · Storage - ARG Intl.	1,699.43	0.28%	0.00	0.00%	1,699.43
4003500 · Storage - Mitsubishi	1,632.41	0.27%	0.00	0.00%	1,632.41
4004100 · Storage - SQC Metals	0.00	0.00%	15,794.14	2.89%	-15,794.14
4004200 · Storage - Gunvor	0.00	0.00%	25,312.02	4.63%	-25,312.02
4004300 · Storage - Hartree Partners	0.00	0.00%	713.21	0.13%	-713.21
4004400 · Storage - The Delong Co.	1,000.00	0.17%	5,091.66	0.93%	-4,091.66
4004500 · Storage - GT Commodities	0.00	0.00%	10,409.64	1.91%	-10,409.64
4005000 · Storage - Miscellaneous	63,043.30	10.51%	5,800.00	1.06%	57,243.30
Total 4000000 · Storage	102,137.97	17.02%	94,824.46	17.36%	7,313.51
4100000 · Dockage					
4100100 · Dockage - Algoma Central	3,771.69	0.63%	7,543.38	1.38%	-3,771.69
4100200 · Dockage - Heidelberg	11,972.64	2.00%	7,482.90	1.37%	4,489.74
4102700 · Dockage - McKeil Marine	600.00	0.10%	1,200.00	0.22%	-600.00
4102900 · Dockage - WT Terminal	1,587.30	0.26%	793.65	0.15%	793.65
Total 4100000 · Dockage	17,931.63	2.99%	17,019.93	3.12%	911.70
4200000 · Wharfage					
4200100 · Wharfage - Nutrien Ag	10,463.52	1.74%	10,873.78	1.99%	-410.26
4200200 · Wharfage - Heidelberg	27,176.08	4.53%	16,429.46	3.01%	10,746.62
4202500 · Wharfage - Marubeni	3,196.24	0.53%	2,143.63	0.39%	1,052.61
4203600 · Wharfage - WT Terminal Oswego	2,596.94	0.43%	1,054.13	0.19%	1,542.81
4205700 · Wharfage - Mitsubishi	0.00	0.00%	1,429.68	0.26%	-1,429.68
4205900 · Wharfage - ARG	3,198.93	0.53%	0.00	0.00%	3,198.93
Total 4200000 · Wharfage	46,631.71	7.77%	31,930.68	5.84%	14,701.03
4300000 · Loading and Unloading					
4300200 · Loading and Un - Nutrien Ag	17,253.54	2.88%	13,931.10	2.55%	3,322.44
4300300 · Loading and Un - Novelis	75,801.62	12.63%	80,607.64	14.75%	-4,806.02
4304900 · Loading and Un - Glencore	0.00	0.00%	15.00	0.00%	-15.00
4305100 · Loading and Un - Marubeni	4,680.83	0.78%	16,767.87	3.07%	-12,087.04
4305400 · Loading and Un - Goldman Sachs	0.00	0.00%	13,978.82	2.56%	-13,978.82
4305600 · Loading and Un - ARG Int.	5,222.78	0.87%	0.00	0.00%	5,222.78
4305900 · Loading and Un - Mitsubishi	7,422.77	1.24%	0.00	0.00%	7,422.77
4306700 · Loading and Un - Gunvor	0.00	0.00%	2,331.65	0.43%	-2,331.65
4306800 · Loading and Un - The Delong Co.	1,831.33	0.31%	10,651.29	1.95%	-8,819.96
4306900 · Loading and Un - GT Commodities	0.00	0.00%	3,965.86	0.73%	-3,965.86
4307200 · Loading and Un - Hartree Prtnrs	0.00	0.00%	7,066.49	1.29%	-7,066.49
4307300 · Loading and Un - Rio Tinto	0.00	0.00%	3,735.08	0.68%	-3,735.08

Port of Oswego Authority
YTD Sales Report
April through May 2026

	<u>Apr - May 26</u>	<u>%</u>	<u>Apr - May 25</u>	<u>%</u>	<u>\$ Change</u>
Total 4300000 · Loading and Unloading	112,212.87	18.70%	153,050.80	28.01%	-40,837.93
4400000 · Rental					
4400200 · Rental - DeLong, Fred	750.00	0.12%	750.00	0.14%	0.00
4400300 · Rental - Novelis	4,454.60	0.74%	4,347.54	0.80%	107.06
4400500 · Rental - General Svces Admin	18,142.98	3.02%	17,268.74	3.16%	874.24
4400600 · Rental - Heidelberg	11,683.84	1.95%	11,683.84	2.14%	0.00
4402400 · Rental - Vinegar Hill, LLC	0.00	0.00%	1,558.13	0.29%	-1,558.13
4402600 · Rental - Nutrien Ag	14,948.18	2.49%	14,948.18	2.74%	0.00
4403100 · Rental - H.Lee White Museum	0.00	0.00%	600.00	0.11%	-600.00
4403400 · Rental - Shark-Attach Office	425.00	0.07%	850.00	0.16%	-425.00
4403500 · Rental - WT Terminal Oswego LLC	12,290.64	2.05%	12,290.64	2.25%	0.00
4405000 · Rental - Miscellaneous	200.00	0.03%	300.00	0.05%	-100.00
Total 4400000 · Rental	62,895.24	10.48%	64,597.07	11.82%	-1,701.83
4500000 · Misc Income					
4500200 · Misc Income - Novelis	3,020.43	0.50%	13,227.00	2.42%	-10,206.57
4501900 · Misc Income - Demurrage reimburs	300.00	0.05%	0.00	0.00%	300.00
4502000 · Misc Income - Labor	26,302.97	4.38%	12,900.50	2.36%	13,402.47
4505000 · Misc Income - Other	3,215.00	0.54%	7,730.87	1.42%	-4,515.87
4505400 · Misc Income - Security East	2,308.50	0.38%	3,459.20	0.63%	-1,150.70
Total 4500000 · Misc Income	35,146.90	5.86%	37,317.57	6.83%	-2,170.67
4600000 · Stevedoring					
4601800 · Stevedoring - Marubeni	30,863.71	5.14%	20,087.14	3.68%	10,776.57
4602600 · Stevedoring - McKeil Marine	3,939.75	0.66%	2,188.75	0.40%	1,751.00
4602800 · Stevedoring - Mitsubishi	0.00	0.00%	13,397.00	2.45%	-13,397.00
4603200 · Stevedoring - ARG	27,890.70	4.65%	0.00	0.00%	27,890.70
Total 4600000 · Stevedoring	62,694.16	10.45%	35,672.89	6.53%	27,021.27
4800000 · Marina Income	160,267.69	26.71%	111,924.67	20.49%	48,343.02
4850000 · RV Park	100.00	0.02%	0.00	0.00%	100.00
Total Income	<u>600,018.17</u>	<u>100.00%</u>	<u>546,338.07</u>	<u>100.00%</u>	<u>53,680.10</u>

June

Port of Oswego Authority
Imprest Bills

June 2, 2026
W-29

Alta Material Handling		\$351,800.00
	2nd Payment on Electric Railcar Mover	

\$351,800.00

**Port of Oswego Authority
Imprest Bills**

June 2, 2026
W-30

AmVet Office Supplies, LLC		\$85.88
	Office Supplies - Copy Paper, Freight Charges	
Avaya Financial Services		\$2,145.50
	Telephone Lease	
Benefit Resource, Inc.		\$125.00
	Pre-Tax Monthly Administration Fee for May 2026	
Burke's Do-it-Best Home Center		\$46.42
	Items to make repairs to the F&W Building	
Davis Harrison Dion, Inc.		\$2,500.00
	Professional Services - Monthly Consultant Retainer Services	
Glider Oil		\$14,466.78
	Marina Diesel, Marina Gasoline, & Port Propane	
Key Bank - B		\$6,411.65
	Monthly Credit Card Charges	
Pathfinder Bank - LOC		\$2,589.66
	Interest on LOC	
Shark Welding & Repair Service		\$2,800.00
	Install pipe guards to Oswego Marina West Wall to protect electrical conduits	
		\$31,170.89

Port of Oswego Authority
Imprest Bills

June 05, 2026

Pathfinder Bank

Prinicpal Payment on LOC

\$500,000.00

\$500,000.00

**Port of Oswego Authority
Imprest Bills**

June 10, 2026
W-31

Certified Laboratories		\$358.95
	Shop Use Items and Freight Charges	
Computer Outlet North, Inc.		\$325.40
	Monthly E-Mails & Cloud Back-Up, Monitoring Application	
Davis Harrison Dion, Inc.		\$2,500.00
	Professional Services - Monthly Consultant Retainer Services	
Ed & Ed Business Technology, Inc.		\$94.48
	Contract Charge for Copiers	
Glider Oil		\$998.27
	Port Diesel, Port Propane	
John Miller		\$4,800.00
	Dunnage for Aluminum Ingots - 400-6x6x4	
LEAF		\$11,745.62
	Heavy Forklift Monthly Payment & Wheel Loader Monthly Payment	
National Grid		\$6,800.10
	Electric Supply & Delivery, Gas Supply (11 Accounts)	
New Haven Building Supply		\$920.00
	Shop Use Items - 80 Gallons of DEF	
Pathfinder Bank - 2026 Ford F250		\$1,132.46
	Monthly Vehicle Loan for the 2026 F-250	
Pathfinder Bank - LOC (Goble/FEMA)		\$6,988.64
	Interest on LOC	
Resilient Support Services, Inc.		\$30.58
	Office Supplies - Clipboards, Pain Medication, & Calculators	
S&B Computer and Office Products, Inc.		\$373.18
	Port Water, USGS Water, Marina Water, Office & Housekeeping Supplies & Credits	
Shark Welding & Repair Service		\$7,500.00
	Ice Damage Repairs at Goble Marina, broken dock hinges	
Verizon Business		\$128.71
	Port Cell Phones for Drumm, McMahon, Lundy, & DeCarr	
		\$44,696.39

**Port of Oswego Authority
Imprest Bills**

June 16, 2026
W-34

Ally	Monthly Lease Payment for 2025 Jeep Compass	\$379.67
Butler Disposal Systems Inc	Trash Service - Dumpster Rental, Recycle Service, & Fuel Surcharge	\$78.77
Canandaigua National Bank	Interest on LOC	\$2,272.04
City of Oswego Water - #005071-000	Water & Sewer - H. Lee White Marine Museum	\$180.00
City of Oswego Water - #005430-000	Water & Sewer - 17 Lake Street	\$180.00
City of Oswego Water - #005825-000	Water & Sewer - 11 Lake Street	\$180.00
CSX Transportation	Demurrage Charges on 2025 Disputed Invoices	\$1,899.00
Glider Oil	Port Propane	\$341.13
Johnson Controls	Inspection of Fire Alarm System at 17 Lake Street	\$353.57
Paychex	Payroll Administration & Fees	\$1,092.88
Pitney Bowes Global Financial Serv LLC	Postage Machine Lease	\$201.18
Raby's Ace Homecenter	Siding Repairs at F&W Building	\$46.76
Shark Welding & Repair Service	Marina Hoist Repairs - Re-attached Chain & Sprocket at Gear Box and Adjust 5 times	\$1,500.00
State Insurance Fund	Worker's Compensation Policy Installment & Audit Premium Adjustment	\$2,749.71
Tartaglia Railroad Services - Inc.	Payment #3 of Derailment Repairs	\$7,728.75
WEX Inc.	Fuel for Port Vehicles - May 2026	\$251.23
		\$19,434.69

Port of Oswego Authority
Imprest Bills

June 24, 2026
W-35

Glider Oil		\$18,921.78
	Marina Diesel (2 Deliveries)	
Paychex		\$1,087.90
	Payroll Administration & Fees	
		\$20,009.68

**Port of Oswego Authority
Imprest Bills**

June 26, 2026
W-39

Alta Material Handling		\$2,558.00
	Trackmobile Lease	
Babcock Highway Supply, Inc.		\$110.00
	"High Voltage" Safety Sign for the Railcar Mover	
CSEA Employee Benefit Fund		\$1,829.97
	Employee Dental & Vision Insurance	
Glider Oil		\$692.26
	Port Diesel, Port Propane	
Haun Welding Supply Inc.		\$265.15
	Cylinder Lease for May 2026	
John Miller		\$6,000.00
	Dunnage for Aluminum Ingots	
Key Bank - B		\$1,844.40
	Monthly Credit Card Charges	
Lowe's		\$156.11
	Monthly Credit Card Charges	
NaGr #-04008 Security Gate, Entrance Elec		\$155.04
	Electric Supply & Delivery (1 Account)	
Taylor Northeast, Inc.		\$11,988.00
	Forklift Rentals (12 Rentals)	
		\$25,598.93

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

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
A.N. Martin Systems LLC	459.05	0.00	0.00	0.00	0.00	0.00	459.05
Aflac	714.96	0.00	0.00	0.00	0.00	0.00	714.96
Allen Chase Enterprises, Inc.	3,985.00	0.00	0.00	0.00	0.00	0.00	3,985.00
Alta Material Handling	0.00	0.00	0.00	615,650.00	0.00	0.00	615,650.00
American Great Lakes Ports Association	0.00	4,963.50	0.00	0.00	0.00	0.00	4,963.50
Avaya Financial Services	2,145.50	0.00	0.00	0.00	0.00	0.00	2,145.50
Benefit Resource, Inc.	125.00	0.00	0.00	0.00	0.00	0.00	125.00
Ber-National Controls, Inc.	209.80	0.00	0.00	0.00	0.00	0.00	209.80
Bowers CPAs and Advisors	10,000.00	12,000.00	0.00	0.00	0.00	0.00	22,000.00
Brophy Services, Inc.	1,650.00	0.00	0.00	0.00	0.00	0.00	1,650.00
Burke's Do-it-Best Home Center	7.92	0.00	0.00	0.00	0.00	0.00	7.92
Business Council of NYS, Inc.	427.74	0.00	0.00	0.00	0.00	0.00	427.74
Butler Disposal Systems Inc	188.77	527.70	0.00	0.00	0.00	0.00	716.47
C&S Engineers, Inc.	2,604.85	786.30	0.00	0.00	0.00	0.00	3,391.15
Canandaigua National Bank	353,925.46	0.00	0.00	0.00	0.00	0.00	353,925.46
Cintas	789.70	0.00	0.00	0.00	0.00	0.00	789.70
CSX Transportation	0.00	25.86	13,350.00	0.00	0.00	0.00	13,375.86
Excellus	20,373.95	0.00	0.00	0.00	0.00	0.00	20,373.95
Glider Oil	48,635.73	0.00	0.00	0.00	0.00	0.00	48,635.73
Jerome Fire Equipment Co., Inc.	1,014.00	0.00	0.00	0.00	0.00	0.00	1,014.00
John Miller	4,800.00	0.00	0.00	0.00	0.00	0.00	4,800.00
LEAF	11,902.61	0.00	0.00	0.00	0.00	0.00	11,902.61
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	141.60	0.00	0.00	0.00	0.00	0.00	141.60
NaGr #-05002 Gas & Elec New Garage	192.58	0.00	0.00	0.00	0.00	0.00	192.58
NaGr #-09104 Lighting-1 Gate, 1 NE Corner	139.26	0.00	0.00	0.00	0.00	0.00	139.26
NaGr #-10106 Electric - Barrel Bldg.	0.00	24.32	-72.96	0.00	0.00	0.00	-48.64
NaGr #-32051 Storage (Silo & Barrel Bldg)	0.00	0.00	0.00	-489.60	0.00	0.00	-489.60
NaGr #-38107 Gas Museum	79.33	0.00	0.00	0.00	0.00	0.00	79.33
NaGr #-38118 Marina - Unit B	486.62	0.00	0.00	0.00	0.00	0.00	486.62
NaGr #-40109 Electric Derrick	29.77	0.00	0.00	0.00	0.00	0.00	29.77
NaGr #-41109 Electric Museum	382.10	0.00	0.00	0.00	0.00	0.00	382.10
NaGr #-47025 Marina - Pier B	531.51	0.00	0.00	0.00	0.00	0.00	531.51
NaGr #-74022 Vinegar Hill	24.32	0.00	0.00	0.00	0.00	0.00	24.32
NaGr #-83002 - 22 Mercer - Security Pole	29.77	0.00	0.00	0.00	0.00	0.00	29.77
NaGr #-91027 Marina - Pier A	145.63	0.00	0.00	0.00	0.00	0.00	145.63
NYS & Local Employees' Retirement System	0.00	0.00	0.00	0.00	0.00	154,751.00	154,751.00
Oswego Auto Parts	252.13	0.00	0.00	0.00	0.00	0.00	252.13
Oswego Co. Bus. Mag., Inc.	0.00	501.00	0.00	0.00	0.00	0.00	501.00
Oswego County Treasurer	0.00	100.00	0.00	0.00	0.00	0.00	100.00
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	3,016.95	0.00	0.00	0.00	0.00	0.00	3,016.95
Pathfinder Bank - LOC (Goble/FEMA)	3,388.20	0.00	0.00	0.00	0.00	0.00	3,388.20
Raby's Ace Homecenter	58.59	0.00	0.00	0.00	0.00	0.00	58.59
Resilient Support Services, Inc.	28.14	0.00	0.00	0.00	0.00	0.00	28.14
Rombough Electric Inc.	6,291.74	0.00	0.00	0.00	0.00	0.00	6,291.74
S&B Computer and Office Products, Inc.	1,023.68	0.00	0.00	0.00	0.00	0.00	1,023.68
Shark Welding & Repair Service	0.00	4,200.00	0.00	0.00	0.00	0.00	4,200.00
Standard Security Life Ins. Co. of NY	1,305.91	0.00	0.00	0.00	0.00	0.00	1,305.91
Tartaglia Railroad Services - Inc.	0.00	0.00	0.00	0.00	0.00	7,728.75	7,728.75
The Main Street America Group	15,440.00	0.00	0.00	0.00	0.00	0.00	15,440.00
Wells Technology, Inc	279.65	330.82	0.00	0.00	0.00	0.00	610.47
WEX Inc.	528.38	0.00	0.00	0.00	0.00	0.00	528.38
TOTAL	499,225.64	24,292.65	13,277.04	615,160.40	0.00	162,479.75	1,314,435.48

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Port of Oswego Authority A/R Aging Summary As of June 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
Algoma Central Corporation	0.00	0.00	3,771.69	0.00	0.00	0.00	3,771.69
ARG International	3,618.06	0.00	0.00	0.00	0.00	0.00	3,618.06
Boat U.S.	0.00	121.50	0.00	0.00	0.00	0.00	121.50
Creasy, Troy	0.00	0.00	0.00	0.00	-50.00	0.00	-50.00
Dean Marine & Excavating, Inc	0.00	28,556.50	0.00	0.00	0.00	0.00	28,556.50
DeLong, Frederick	-375.00	0.00	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	0.00	0.00	3,500.00 ³	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
Heidelberg Materials (Lehigh)	28,609.44	0.00	0.00	0.00	0.00	0.00	28,609.44
Manning, Greg	0.00	0.00	0.00	0.00	0.00	4,064.00	4,064.00 ⁴
Marubeni America Corp.	67,470.13	0.00	0.00	0.00	0.00	0.00	67,470.13
McKeil Marine	2,351.00	0.00	0.00	0.00	0.00	0.00	2,351.00
Mitsubishi International Corporation	791.34	0.00	0.00	0.00	0.00	0.00	791.34
Novelis-Oswego Works	65.00	2,265.00	0.00	0.00	65.00 ⁶	2,265.00 ⁵	4,660.00
Novelis-special	226,191.00	0.00	0.00	0.00	0.00	0.00	226,191.00
Nutrien Ag Solutions - CPS	6,064.89	0.00	0.00	0.00	0.00	0.00	6,064.89
Page Material Management	71.17	0.00	0.00	0.00	0.00	0.00	71.17
Taramelli, Chris	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
The DeLong Co., Inc.	514.01	0.00	0.00	0.00	0.00	0.00	514.01
Walker, Ryan	0.00	0.00	0.00	0.00	-50.00	0.00	-50.00
WT Terminal Oswego, LLC	9,127.94	0.00	0.00	0.00	0.00	0.00	9,127.94
TOTAL	353,598.31	30,943.00	3,771.69	3,500.00	-35.00	14,845.62	406,623.62

- Letter going out from Director
- Letter going out from Director
- Director currently negotiating solution
- Letter going out from Director
- Accounts Receivable following up with customer
- Received 7/7/26

Grants Receivable Summary
as of 6/30/2026

Project #		Name	Grant Receivable
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	\$ 216.60
DOT	3935.89	Electric Railcar Mover	\$ 624,314.44
			<u>\$ 781,686.00</u>

Port of Oswego Authority
Loan Summary
as of June 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	\$ 495,482.75	\$ 4,517.25	6.750%
Pathfinder Bank - LOC FEMA/REDI	\$ 702,350.08	\$ 697,649.92	6.750%
Canandaigua Natl - LOC RC Mover	\$ -	\$ 425,000.00	7.500%
Note Payable - SANY Forklift	\$ 264,517.35	\$ -	7.750%
Note Payable - 2024 Chevy Silverado	\$ 28,336.50	\$ -	6.875%
Note Payable - SANY Wheel Loader	\$ 171,233.36	\$ -	6.750%
Note Payable - 2026 Ford F250	\$ 52,361.67	\$ -	6.85%

Port of Oswego Authority
Schedule of Assets
As of June 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	-9,638,212.11	10,670,605.97
1502050 · Land & Land Impr-Held for Lease	3,846,632.81	-334,336.00	3,512,296.81
1502100 · Alcan Water Line	1.00	0.00	1.00
1502300 · Bldgs & Improvem-Capital Assets	23,570,407.90	-7,629,116.54	15,941,291.36
1502350 · Bldgs & Improvem-Held for Lease	4,136,053.32	-2,682,876.00	1,453,177.32
1502400 · Office Equipment & Furniture	495,786.78	-479,656.46	16,130.32
1502500 · Operating Equipment	5,472,115.48	-2,832,894.33	2,639,221.15
1502501 · Equipment - Marina	457,878.49	-269,357.00	188,521.49
1502550 · Lease Assets	544,904.90	-158,555.00	386,349.90
1502600 · Computer Software	32,872.24	-32,872.24	0.00
Total Fixed Assets	58,865,471.00	-24,057,875.68	34,807,595.32

Port of Oswego Authority
YTD Sales Report
April through June 2026

	Apr - Jun 26	%	Apr - Jun 25	%	\$ Change
Income					
4000000 · Storage					
4000100 · Storage - Novelis	45,262.85	4.33%	27,870.18	2.97%	17,392.67
4002800 · Storage - Marubeni	8,722.13	0.83%	11,093.88	1.18%	-2,371.75
4002900 · Storage - Glencore	0.00	0.00%	5,791.89	0.62%	-5,791.89
4003000 · Storage - Goldman Sachs	0.00	0.00%	10,390.90	1.11%	-10,390.90
4003300 · Storage - ARG Intl.	2,603.53	0.25%	2,368.63	0.25%	234.90
4003500 · Storage - Mitsubishi	2,423.75	0.23%	789.82	0.08%	1,633.93
4004100 · Storage - SQC Metals	0.00	0.00%	21,322.57	2.27%	-21,322.57
4004200 · Storage - Gunvor	0.00	0.00%	37,449.80	3.99%	-37,449.80
4004300 · Storage - Hartree Partners	0.00	0.00%	819.12	0.09%	-819.12
4004400 · Storage - The Delong Co.	2,000.00	0.19%	6,091.66	0.65%	-4,091.66
4004500 · Storage - GT Commodities	0.00	0.00%	12,950.91	1.38%	-12,950.91
4005000 · Storage - Miscellaneous	83,304.94	7.96%	6,200.00	0.66%	77,104.94
Total 4000000 · Storage	144,317.20	13.79%	143,139.36	15.24%	1,177.84
4100000 · Dockage					
4100100 · Dockage - Algoma Central	3,771.69	0.36%	7,543.38	0.80%	-3,771.69
4100200 · Dockage - Heidelberg	19,455.54	1.86%	10,476.06	1.12%	8,979.48
4102700 · Dockage - McKeil Marine	1,200.00	0.11%	1,800.00	0.19%	-600.00
4102900 · Dockage - WT Terminal	2,002.65	0.19%	793.65	0.08%	1,209.00
Total 4100000 · Dockage	26,429.88	2.53%	20,613.09	2.20%	5,816.79
4200000 · Wharfage					
4200100 · Wharfage - Nutrien Ag	10,463.52	1.00%	10,873.78	1.16%	-410.26
4200200 · Wharfage - Heidelberg	48,302.62	4.62%	22,671.86	2.41%	25,630.76
4202500 · Wharfage - Marubeni	8,133.02	0.78%	2,143.63	0.23%	5,989.39
4203600 · Wharfage - WT Terminal Oswego	4,309.53	0.41%	1,054.13	0.11%	3,255.40
4205700 · Wharfage - Mitsubishi	0.00	0.00%	2,859.13	0.30%	-2,859.13
4205900 · Wharfage - ARG	3,198.93	0.31%	0.00	0.00%	3,198.93
Total 4200000 · Wharfage	74,407.62	7.11%	39,602.53	4.22%	34,805.09
4300000 · Loading and Unloading					
4300200 · Loading and Un - Nutrien Ag	23,318.43	2.23%	17,368.46	1.85%	5,949.97
4300300 · Loading and Un - Novelis	148,574.48	14.20%	112,237.13	11.95%	36,337.35
4304900 · Loading and Un - Glencore	0.00	0.00%	30.00	0.00%	-30.00
4305100 · Loading and Un - Marubeni	13,787.89	1.32%	27,011.48	2.88%	-13,223.59
4305400 · Loading and Un - Goldman Sachs	0.00	0.00%	13,978.82	1.49%	-13,978.82
4305600 · Loading and Un - ARG Int.	7,916.74	0.76%	4,282.57	0.46%	3,634.17
4305900 · Loading and Un - Mitsubishi	7,422.77	0.71%	4,658.96	0.50%	2,763.81
4306600 · Loading and Un - SQC Metals	0.00	0.00%	0.00	0.00%	0.00
4306700 · Loading and Un - Gunvor	0.00	0.00%	9,974.10	1.06%	-9,974.10
4306800 · Loading and Un - The Delong Co.	2,579.39	0.25%	11,678.72	1.24%	-9,099.33
4306900 · Loading and Un - GT Commodities	0.00	0.00%	6,328.05	0.67%	-6,328.05
4307200 · Loading and Un - Hartree Prtnrs	0.00	0.00%	7,066.49	0.75%	-7,066.49

Port of Oswego Authority
YTD Sales Report
April through June 2026

	Apr - Jun 26	%	Apr - Jun 25	%	\$ Change
4307300 · Loading and Un - Rio Tinto	0.00	0.00%	3,735.08	0.40%	-3,735.08
Total 4300000 · Loading and Unloading	203,599.70	19.46%	218,349.86	23.25%	-14,750.16
4400000 · Rental					
4400200 · Rental - DeLong, Fred	1,125.00	0.11%	1,125.00	0.12%	0.00
4400300 · Rental - Novelis	6,681.90	0.64%	6,521.31	0.69%	160.59
4400500 · Rental - General Svces Admin	27,213.77	2.60%	25,903.11	2.76%	1,310.66
4400600 · Rental - Heidelberg	17,525.76	1.68%	17,525.76	1.87%	0.00
4402400 · Rental - Vinegar Hill, LLC	0.00	0.00%	1,558.13	0.17%	-1,558.13
4402600 · Rental - Nutrien Ag	22,422.27	2.14%	22,422.27	2.39%	0.00
4403100 · Rental - H.Lee White Museum	0.00	0.00%	900.00	0.10%	-900.00
4403400 · Rental - Shark-Attach Office	425.00	0.04%	1,275.00	0.14%	-850.00
4403500 · Rental - WT Terminal Oswego LLC	18,435.96	1.76%	18,435.96	1.96%	0.00
4405000 · Rental - Miscellaneous	47,650.00	4.55%	70,500.00	7.51%	-22,850.00
Total 4400000 · Rental	141,479.66	13.52%	166,166.54	17.70%	-24,686.88
4500000 · Misc Income					
4500200 · Misc Income - Novelis	3,020.43	0.29%	13,227.00	1.41%	-10,206.57
4501900 · Misc Income - Demurrage reimbur	300.00	0.03%	0.00	0.00%	300.00
4502000 · Misc Income - Labor	65,469.94	6.26%	35,815.00	3.81%	29,654.94
4504900 · Misc Income - Metered Water	136.17	0.01%	130.00	0.01%	6.17
4505000 · Misc Income - Other	14,035.00	1.34%	36,325.96	3.87%	-22,290.96
4505400 · Misc Income - Security East	4,054.50	0.39%	5,783.83	0.62%	-1,729.33
Total 4500000 · Misc Income	87,016.04	8.32%	91,281.79	9.72%	-4,265.75
4600000 · Stevedoring					
4601800 · Stevedoring - Marubeni	76,940.30	7.35%	20,087.14	2.14%	56,853.16
4602600 · Stevedoring - McKeil Marine	5,690.75	0.54%	3,064.25	0.33%	2,626.50
4602800 · Stevedoring - Mitsubishi	0.00	0.00%	26,791.85	2.85%	-26,791.85
4603200 · Stevedoring - ARG	27,890.70	2.67%	0.00	0.00%	27,890.70
4605000 · Stevedoring - Miscellaneous	500.00	0.05%	0.00	0.00%	500.00
Total 4600000 · Stevedoring	111,021.75	10.61%	49,943.24	5.32%	61,078.51
4800000 · Marina Income	257,888.50	24.65%	209,006.08	22.26%	48,882.42
4850000 · RV Park	100.00	0.01%	900.00	0.10%	-800.00
Total Income	1,046,260.35	100.00%	939,002.49	100.00%	107,257.86

Exhibit D



PARIS Public Authorities Reporting Information System

Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Governance Information (Authority-Related)

Question	Response	URL (if Applicable)
1. Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://portoswego.com/section-2800-annual-reports
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://portoswego.com/section-2800-annual-reports
3. Has the Authority named an internal control officer in accordance with section 2931 of PAL?	Yes	N/A
4. Please enter the number of staff assigned the internal control function.	1	N/A
5. Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
6. Does the independent auditor provide non-audit services to the Authority?	Yes	N/A
7. Does the Authority have an organization chart?	Yes	https://portoswego.com/section-2800-annual-reports
8. Are any Authority staff also employed by another government agency?	No	
9. Has the Authority posted their mission statement to their website?	Yes	https://portoswego.com/section-2800-annual-reports
10. Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
11. Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL.		https://portoswego.com/section-2800-annual-reports
12. Has the Authority adopted a lobbying policy in accordance with section 2987 of PAL?	No	
		N/A
13. Has the Authority maintained a record of all lobbying contacts during the reporting period, as required by section 2987 of PAL?	Yes	N/A

Annual Report for Port of Oswego Authority
 Fiscal Year Ending: 03/31/2026

 Run Date: 07/17/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Governance Information (Authority-Related)

Question	Response	URL (if Applicable)
1. Has the Authority prepared its annual report on operations and accomplishments for the reporting period as required by section 2800 of PAL?	Yes	https://portoswego.com/section-2800-annual-reports
2. As required by section 2800(9) of PAL, did the Authority prepare an assessment of the effectiveness of its internal controls?	Yes	https://portoswego.com/section-2800-annual-reports
3. Has the Authority named an internal control officer in accordance with section 2931 of PAL?	Yes	N/A
4. Please enter the number of staff assigned the internal control function.	1	N/A
5. Has the lead audit partner for the independent audit firm changed in the last five years in accordance with section 2802(4) of PAL?	Yes	N/A
6. Does the independent auditor provide non-audit services to the Authority?	Yes	N/A
7. Does the Authority have an organization chart?	Yes	https://portoswego.com/section-2800-annual-reports
8. Are any Authority staff also employed by another government agency?	No	
9. Has the Authority posted their mission statement to their website?	Yes	https://portoswego.com/section-2800-annual-reports
10. Has the Authority's mission statement been revised and adopted during the reporting period?	No	N/A
11. Attach the Authority's measurement report, as required by section 2824-a of PAL and provide the URL.		https://portoswego.com/section-2800-annual-reports
12. Has the Authority adopted a lobbying policy in accordance with section 2987 of PAL?	No	
		N/A
13. Has the Authority maintained a record of all lobbying contacts during the reporting period, as required by section 2987 of PAL?	Yes	N/A

Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Staff Listing

Name	Title	Group	Department/Union Subsidiary Name	Bargaining Unit Name	Full Time /Part Time	Exempt	Base Annualized Salary	Actual Salary Paid to the Individual	Overtime Paid by Authority	Performance Bonus	Extra Pay	Other Compensation /Allowances /Adjustments	Total Compensation	Individual also paid by another entity to Perform the Work of Authority	if Yes, Is the Payment made by State or Local Government



PARIS
Public Authorities Reporting Information System

Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

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Status: UNSUBMITTED
Certified Date: N/A

Benefit Information

During the fiscal year, did the authority continue to pay for any of the above mentioned benefits for former staff or individuals affiliated with the Authority after those individuals left the Authority?

No

Board Members

Name	Title	Severance Package	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
Cosemento, Constance	Board of Directors												X	
Enwright, Francis	Board of Directors												X	
LaPietra, Jennifer	Board of Directors												X	
Macey, Kathleen	Board of Directors												X	
Melcali, James	Board of Directors												X	
Vacant	Board of Directors												X	
Vacant	Board of Directors												X	
Vacant	Board of Directors												X	
Zeller, Diane	Board of Directors												X	

Staff

Name	Title	Severance Package	Payment for Unused Leave	Club Memberships	Use of Corporate Credit Cards	Personal Loans	Auto	Transportation	Housing Allowance	Spousal / Dependent Life Insurance	Tuition Assistance	Multi-Year Employment	None of these Benefits	Other
MCMAHON JR., PATRICK D	Supervisor of Development & Maintenance												X	
SCHNEIDER, THOMAS W	Interim Executive Director												X	



Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Subsidiary/Component Unit Verification

Is the list of subsidiaries, as assembled by the Office of the State Comptroller, correct?	Yes
Are there other subsidiaries or component units of the Authority that are active, not included in the PARIS reports submitted by this Authority and not independently filing reports in PARIS?	No

Name of Subsidiary/Component Unit	Status
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Request Subsidiary/Component Unit Change

Name of Subsidiary/Component Unit	Status	Requested Changes
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Request Add Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Establishment Date	Purpose of Subsidiary/Component Unit
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Request Delete Subsidiaries/Component Units

Name of Subsidiary/Component Unit	Termination Date	Reason for Termination	Proof of Termination Document Name
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Annual Report for Port of Oswego Authority
 Fiscal Year Ending: 03/31/2026

 Run Date: 07/17/2026
 Status: UNSUBMITTED
 Certified Date: N/A

Summary Financial Information
SUMMARY STATEMENT OF NET ASSETS

		Amount	
Assets			
Current Assets			
	Cash and cash equivalents		\$107,530.00
	Investments		\$118,347.00
	Receivables, net		\$2,436,384.00
	Other assets		\$131,882.00
	Total current assets		\$2,794,143.00
Noncurrent Assets			
	Restricted cash and investments		\$0.00
	Long-term receivables, net		\$653,720.00
	Other assets		\$745,286.00
	Capital Assets		
		Land and other nondepreciable property	\$24,155,451.00
		Buildings and equipment	\$34,737,088.00
		Infrastructure	\$0.00
		Accumulated depreciation	\$24,308,522.00
		Net Capital Assets	\$34,584,017.00
	Total noncurrent assets		\$35,983,023.00
Total assets			\$38,777,166.00
Liabilities			
Current Liabilities			
	Accounts payable		\$1,859,019.00
	Pension contribution payable		\$0.00
	Other post-employment benefits		\$0.00
	Accrued liabilities		\$338,174.00
	Deferred revenues		\$91,262.00
	Bonds and notes payable		\$0.00
	Other long-term obligations due within one year		\$1,797,709.00
	Total current liabilities		\$4,086,164.00



PARIS
Public Authorities Reporting Information System

Annual Report for Port of Oswego Authority
Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Noncurrent Liabilities			
Pension contribution payable			\$404,517.00
Other post-employment benefits			\$1,965,185.00
Bonds and notes payable			\$3,586,123.00
Long term leases			\$170,121.00
Other long-term obligations			\$1,350,547.00
Total noncurrent liabilities			\$7,476,493.00
Total liabilities			\$11,562,657.00
Net Asset (Deficit)			
Net Assets			
Invested in capital assets, net of related debt			\$28,727,962.00
Restricted			\$4,334.00
Unrestricted			(\$1,517,787.00)
Total net assets			\$27,214,509.00

SUMMARY STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS

	Amount
Operating Revenues	
Charges for services	\$1,995,409.00
Rental and financing income	\$754,591.00
Other operating revenues	\$619,575.00
Total operating revenue	\$3,369,575.00
Operating Expenses	
Salaries and wages	\$1,575,972.00
Other employee benefits	\$913,544.00
Professional services contracts	\$152,785.00
Supplies and materials	\$617,087.00
Depreciation and amortization	\$1,613,706.00
Other operating expenses	\$871,997.00
Total operating expenses	\$5,745,091.00
Operating income (loss)	(\$2,375,516.00)
Nonoperating Revenues	
Investment earnings	\$0.00
State subsidies/grants	\$0.00



PARIS
Public Authorities Reporting Information System

Annual Report for Port of Oswego Authority
Fiscal Year Ending: 03/31/2026

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Status: UNSUBMITTED
Certified Date: N/A

	Federal subsidies/grants			\$0.00
	Municipal subsidies/grants			\$0.00
	Public authority subsidies			\$0.00
	Other nonoperating revenues			\$230,979.00
	Total nonoperating revenue			\$230,979.00
Nonoperating Expenses				
	Interest and other financing charges			\$148,861.00
	Subsidies to other public authorities			\$0.00
	Grants and donations			\$0.00
	Other nonoperating expenses			\$0.00
	Total nonoperating expenses			\$148,861.00
	Income (loss) before contributions			(\$2,293,398.00)
Capital contributions				
Change in net assets				\$2,058,312.00
Net assets (deficit) beginning of year				(\$235,086.00)
Other net assets changes				\$27,449,595.00
Net assets (deficit) at end of year				\$0.00
				\$27,214,509.00



PARIS Public Authorities Reporting Information System

Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Current Debt

Question	Response
1. Did the Authority have any outstanding debt, including conduit debt, at any point during the reporting period?	Yes
2. If yes, has the Authority issued any debt during the reporting period?	Yes

New Debt Issuances

Type of Debt: Authority Debt - Other

Program:

Project	Amounts	CUSIP Number	Bond Closing Date	Taxable Status	Issue Process	True Interest Cost	Interest Type	Term (Yrs.)	Cost Of Issuance	PACB Project	URL
Line of Credit (FEMA/Goble)	Refunding \$0.00		5/1/2025	Tax Exempt	Negotiated	7.5%	Variable	1	\$0.00		
	New \$252,600.08										
	Total \$252,600.08										
Line of Credit	Refunding \$0.00		7/1/2025	Tax Exempt	Negotiated	7.5%	Variable	1	\$0.00		
	New \$1,129,545.90										
	Total \$1,129,545.90										
Note - 2026 Ford F250	Refunding \$0.00		1/14/2026	Tax Exempt	Competitive	6.85%	Fixed	5	\$0.00		
	New \$57,275.00										
	Total \$57,275.00										

Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Schedule of Authority Debt

Type of Debt			Statutory Authorization Amount (\$)	Begin Amount Total (\$)	New Debt Issuance (\$)	Amount Retired (\$)	End Amount Total (\$)
State Obligation	State Guaranteed						
State Obligation	State Supported						
State Obligation	State Contingent Obligation						
State Obligation	State Moral Obligation						
Other State-Funded	Other State-Funded						
Authority Debt - General Obligation	Authority Debt - General Obligation						
Authority Debt - Revenue	Authority Debt - Revenue						
Authority Debt - Other	Authority Debt - Other		0.00	1,615,497.39	1,439,420.98	1,070,070.24	1,984,848.13
Conduit		Conduit Debt					
Conduit		Conduit Debt - Pilot Increment Financing					
TOTALS			0.00	1,615,497.39	1,439,420.98	1,070,070.24	1,984,848.13



Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Real Property Acquisition/Disposal List

1. Address Line1	19 E. Schuyler St	Lease Data (if applicable)	
Address Line2		Market Rate(\$/square foot)	
City	OSWEGO	Lease Rate(\$/square foot)	
State	NY	Lease Period (months)	
Postal Code	13126	Organization	Vinegar Hill, LLC
Plus4		Last Name	
Province/Region		First Name	
Country	United States	Address Line1	The Atrium
Property Description	Vacant Lot/Undeveloped Land	Address Line2	2 Clinton Square, Suite 120
Estimated Fair Market Value	\$200,000.00	City	SYRACUSE
How was the Fair Market Value determined?	Appraisal	State	NY
Transaction Type	DISPOSITION SALE	Postal code	13202
If Other, Explain		Plus4	
Transaction Date	4/14/2025	Province/Region	
Purchase/Sale Price	\$200,000.00	Country	USA
		Relation With Board Member/Senior Authority Management?	Yes



Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Personal Property Disposal

This Authority has indicated that it had no personal property disposals during the reporting period.



PARIS

Public Authorities Reporting Information System

Annual Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Property Documents

Question	Response	URL (if Applicable)
1. In accordance with Section 2896(3) of PAL, the Authority is required to prepare a report at least annually of all real property of the Authority. Has this report been prepared?	Yes	https://portoswego.com/section-2800-annual-reports
2. Has the Authority prepared policies, procedures, or guidelines regarding the use, awarding, monitoring, and reporting of contracts for the acquisition and disposal of property?	Yes	https://portoswego.com/section-2800-annual-reports
3. In accordance with Section 2896(1) of PAL, has the Authority named a contracting officer who shall be responsible for the Authority's compliance with and enforcement of such guidelines?	Yes	N/A

Additional Comments



PARIS Public Authorities Reporting Information System

Investment Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date : N/A

Investment Information

Question	Response	URL (if Applicable)	Attachments
1. Has the Authority prepared an Annual Investment Report for the reporting period as required by Section 2925(6) of PAL?	Yes	https://portoswego.com/other-required-documents	Attachment Included
2. Are the Authority's investment guidelines reviewed and approved annually?	Yes		
3. Did the Authority have an independent audit of investments as required by Section 2925(3)(f) of PAL?	Yes	https://portoswego.com/other-required-documents	Attachment Included
4. Has the Authority's independent auditor issued a management letter to the Authority in connection with its annual audit of investments?	No		
5. Attach any other communications required or allowed by professional audit standards that were issued by the Authority's independent auditor in connection with its annual audit of investments.			
6. Did the independent audit of investments conform to the criteria in 2NYCRR Part 201.3(b)?	Yes		
7. Did investments include repurchase agreements?	No		
a. If Yes, did the repurchase agreements include a master repurchase agreement?			
8. Did investments include reverse repurchase agreements?	No		
9. Did the Authority engage in securities lending transactions?	No		
10. Were all deposits of money insured and/or collateralized?	Yes		
a. If No, were uninsured/uncollateralized deposits allowed by the Authority's investment guidelines and an adopted resolution by the Authority's governing board?			

Additional Comments

OSC Data Request(Part 201) for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026

Status: UNSUBMITTED

Certified Date: N/A

Planned Debt Issuances Listing

Does the authority plan to issue any debt during the current fiscal year? No

Type of Debt	Program	Amount
--------------	---------	--------



PARIS
Public Authorities Reporting Information System

OSC Data Request(Part 201) for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026

Status: UNSUBMITTED

Certified Date: N/A

Debt Service Reserve Listing

Type	Principal	Interest	Total
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PARIS
Public Authorities Reporting Information System

OSC Data Request(Part 201) for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Debt Related Documents

Question		Response	Attachments
1.	Has the Public Authority prepared SWAP/Derivative Guidelines?	No	
2.	Has the Public Authority prepared Bond Sale Guidelines?	No	
3.	Has the Public Authority prepared an Annual Bond Sale Report?	No	

OSC Data Request(Part 201) for Port of Oswego Authority
 Fiscal Year Ending: 03/31/2026

 Run Date: 07/17/2026
 Status: UNSUBMITTED
 Certified Date: N/A

State Support & Cost Recovery

Question	Response
1. Indicate the total amount of outstanding advances (first instance appropriations) due to the State as of the end of the reporting fiscal year.	\$3,355,926
2. Is the Public Authority in compliance with all existing repayment agreements? If no, identify each agreement, the amount due and the reason for noncompliance.	Yes

Repayment Agreements Not in Compliance List

Agreement Number	Amount Due	Reason for non-compliance
------------------	------------	---------------------------

Question	Response	Explanation
3. Identify any repayments that are due during the current State fiscal year.	\$50,000	
4. Will the Public Authority be able to make these scheduled payments?	Yes	
5. Has the Public Authority made any payments under Section 2975 of the Public Authorities Law for recovery of state governmental costs?	No	
a. If yes, enter the amount paid during the current fiscal year, in whole dollars.		
b. Was this payment made as a result of an agreement or contract with the Director of the Budget?		
6. Has the Public Authority made any payments under Section 2976 of the Public Authorities Law for cost recovery on the issuance of debt obligations?	No	
a. If yes, enter the amount paid during the current fiscal year, in whole dollars.		
b. Was this payment made as a result of an agreement or contract with the Director of the Budget?		



OSC Data Request(Part 201) for Port of Oswego Authority
Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

State GO Bond Proceed Receipts List

Receipt Date	Amount Spent	Program Name
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The Authority has indicated that it had no State GO Bond Proceed Receipts during the reporting period.



PARIS

Public Authorities Reporting Information System

OSC Data Request(Part 201) for Port of Oswego Authority
Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Bond Proceed Disbursements List

Disbursement Date	Payee Name	Amount Disbursed	Statutory Program	State Spending or Aid Program	Statutory Reference
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The Authority has indicated that it had no Bond Proceed Disbursements during the reporting period.



OSC Data Request(Part 201) for Port of Oswego Authority
Fiscal Year Ending: 03/31/2026

Run Date: 07/17/2026
Status: UNSUBMITTED
Certified Date: N/A

Additional Comments

Procurement Report for Port of Oswego Authority

Fiscal Year Ending: 03/31/2026

Run Date: 06/29/2026
Status: CERTIFIED
Certified Date: 06/29/2026

Procurement Information:

Question	Response	URL (if Applicable)
1. Does the Authority have procurement guidelines?	Yes	https://portoswego.com/procurement-opportunities
2. Are the procurement guidelines reviewed annually, amended if needed, and approved by the Board?	Yes	
3. Does the Authority allow for exceptions to the procurement guidelines?	Yes	
4. Does the Authority assign credit cards to employees for travel and/or business purchases?	Yes	
5. Does the Authority require prospective bidders to sign a non-collusion agreement?	Yes	
6. Does the Authority incorporate a summary of its procurement policies and prohibitions in its solicitation of proposals, bid documents, or specifications for procurement contracts?	Yes	
7. Did the Authority designate a person or persons to serve as the authorized contact on a specific procurement, in accordance with Section 139-f(2)(a) of the State Finance Law, "The Procurement Lobbying Act"?	Yes	
8. Did the Authority determine that a vendor had impermissible contact during a procurement or attempted to influence the procurement during the reporting period, in accordance with Section 139-f(10) of the State Finance Law?	No	
8a. If Yes, was a record made of this impermissible contact?		
9. Does the Authority have a process to review and investigate allegations of impermissible contact during a procurement, and to impose sanctions in instances where violations have occurred, in accordance with Section 139-f(9) of the State Finance Law?	Yes	
10. As required by Section 2880 of the Public Authorities Law, has the Authority prepared a statement on its prompt payment policy?	Yes	Attachment Included
11. As required by Section 2880 of the Public Authorities Law, has the Authority prepared a report on the scope and implementation of its prompt payment policy?	Yes	Attachment Included
12. Is the Authority subject to Article 15-A of the Executive Law?	Yes	
13. Has the Authority designated a person or persons to oversee its MWBE program?	Yes	
14. Does the Authority maintain a current and updated list of qualified certified MWBEs?	Yes	
15. Does the Authority provide notices to professional and other organizations that serve MWBEs as to the types of services procured by the Authority?	Yes	
16. Did the Authority establish a goal for participation by MWBEs in its procurement contracts?	Yes	
a. If yes, what was the goal (percentage of total procurements) for the reporting period?	30%	
b. What was the actual percentage of total procurements awarded to MWBEs for the reporting period?	24.18%	

Exhibit E



Oswego Harbor Festivals, Inc.

Roy McCrobie Building, 41 Lake Street, Oswego, NY 13126
315/343.6858 Fax: 315/343.7390 www.oswegoharborfest.com

SPONSORSHIP CONTRACT

HARBORFEST 2026 & PORT OF OSWEGO AUTHORITY

Location: Park Sponsorship - East Park/Washington Square

HARBORFEST PROVIDES:

- On-site recognition with Sponsor's banner at the location stated above

PORT OF OSWEGO AUTHORITY PROVIDES:

- Use of dock space at no charge for the tug/barge for the fireworks setup.
- Provide at no charge, security 24/7 for the Grucci Fireworks setup.
- Provide at no charge, dock labor for assisting of loading/unloading fireworks barge.
- Provide at no charge, use of West Pier for helicopter rides during the festival dates.
- Use of port owned parking lot south of Coast Guard Station for Harborfest Midway setup, 7/19-7/27/26
- Help from Steve at marina to get portable dock to and from Cahill Pier for the Water Show.
- Business Name and link/URL for Harborfest website. Link/URL: _____
- Banner(s) for display at the Fest

TERMS OF AGREEMENT: Date of Execution through July 26, 2026

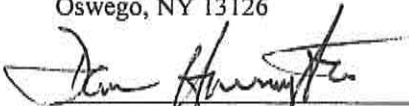
Agreed and authorized by:



Signature of Company Representative
Port of Oswego Authority
Tom Drumm
1 East Second Street
Oswego, NY 13126

7/7/2026

Date



Signature of Harborfest Representative
Email: director@oswegoharborfest.com

5/22/2026

Date
Phone: 315-529-2217

Neither Sponsor nor Event shall be liable for the failure to perform their obligations under this Agreement if such failure is due to acts beyond their control including, without limitation, acts of God, acts of public enemy, acts of government, civil disobedience, acts of terrorism or any other causes or condition beyond the Clients or Consultant's control.