



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

Monday, September 14, 2026

4:30 PM Meeting

1. **Call to Order**
2. **Motion 09-14-2601: To approve the Minutes of the 07-21-2026 regular monthly meeting (Exhibit A)**
3. **Administrative Operational Report (Drumm) & Operations Report (McMahon) (Exhibit B)**
4. **Administrative Financial Reports: (A) Primary and (B) Subsidiary**
Motion 09-14-2602: To accept July and August 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
5. **Chairman's Report**
6. **Committee Reports – no Committee Meetings in July or August**
7. **Old Business**

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. New Business

Motion 09-14-2603: To adopt the Resolution of Non-Recognition of Proposed Renaming of Lake Ontario to "Lake America".

Motion 09-14-2604: To adopt the Resolution authorizing direct contract award for Facility Welding and Maintenance Repair Services following unsuccessful competitive solicitation.

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

Motion 09-14-260 : To

Motion 09-14-260 : To

10. Motion 09-14-260 : To adjourn the regular monthly meeting.

**Next Regular Monthly Board Meeting is tentatively
scheduled for
Tuesday, October 13, 2026 @ 4:30pm**

MISSION STATEMENT

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

Exhibit A

PORT OF OSWEGO AUTHORITY – UNAPPROVED/DRAFT
Regular Monthly Board Meeting
Tuesday, July 21, 2026

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

BOARD MEMBERS PRESENT: Constance Cosemento - Chairperson, Bill Crist, James Metcalf, Diane Zeller, and Kathleen Macey.

PRESENT ON ZOOM: Jennifer LaPietra, from the Penfield Public Library located at 1985 Baird Rd, Penfield, NY 14526, participating under Section 103 of the New York State Public Officers Law/Open Meetings Law.

ALSO PRESENT: Tom Drumm - Executive Director, Debbie Godden - Accounting Manager, and Liz Bush, CPA and Audit Partner with Bowers CPA's and Advisors. David Marceau with Davis Harrison Dion (DHD) entered the meeting at 5:11 PM.

APPROVAL OF MINUTES

Motion 05-11-2601:

A motion was made by Ms. Macey to approve the minutes of the May 11, 2026 Regular Monthly meeting at 4:37 PM with additions and corrections. Motion was seconded by Mr. Metcalf. Motion passed. 5-Aye, 0-Nay, 1-abstain.

Mrs. Cosemento explained that the process of Ms. LaPietra's resignation was never completed, therefore she did not resign. Ms. LaPietra abstained from voting.

AUDIT PRESENTATION

Audit presentation for fiscal year ended March 31, 2026 by Liz Bush CPA and Audit Partner with Bowers CPA's and Advisors at 4:39 PM. The presentation included the required communications, the audit itself, an overview of the annual audit, graphs, and some selected financial statement notes.

PRESENTATION

Port of Oswego Brand and Digital Program presented by David Marceau with Davis Harrison Dion (DHD) at 5:12 PM.

ADMINISTRATIVE OPERATIONAL REPORT

Mr. Drumm, Executive Director, presented the Administrative Operational Report to the Board at 6:11 PM.

Report Topics:

Monthly operations update – May and June 2026

Update on projects:

- Monthly Activity Report (May and June 2026) of operations update from the Scales Office
 - The Port's three (3) current commodities that are transloaded and warehoused:
 - **aluminum**
 - **grain**
 - **potash**
- New Board Member – welcoming Mr. Bill Crist to the Board of Directors, who was appointed by the Governor's Office last month.
- Aluminum – the Alouette Spirit/Wilf Seymour was at the Port on 06/08/2026, with approximately 4,010 aluminum sows; the barge will be returning on 06/26/2026 delivering about 6,000 aluminum sows.
- Fireworks Barge – will have the Harborfest fireworks barge at dockside this week as well.
- Local Aluminum plant – turned on their hot mill; Port was in attendance for that celebration.
- Aluminum Slabs – the Port has broken records for storage due to the number of aluminum slabs on site (they are approximately 14 metric tons per piece); approaching 4,000 pieces of aluminum slabs.
- Potash – Algoma Innovator at the Port on 05/19/2026 to refill Dome 2 and Dome 3.

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

Ms. LaPietra inquired if the amount of aluminum degrades the Port's infrastructure. Mr. Drumm stated that it does, and the Port will have to complete an assessment of the infrastructure and see the effects the level of storage the Port currently has had after the aluminum is cleared out. Mr. Drumm reminded the Board that the Port's infrastructure has been aging for a long time. The Port has also shifted operations for the bulk of the storage on immediate Port property to the Fitzgibbons site, which that site's infrastructure is less concerning and is a more appropriate staging area for the large aluminum slabs.

ADMINISTRATIVE FINANCIAL REPORTS

Motion 07-21-2602:

A motion was made by Mr. Metcalf to accept May and June's financial reports as presented at 6:30 PM. Motion seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay.

Primary Financial Reports

- Cash Position
- Balance Sheet
- Profit & Loss Statement
- Marina Profit & Loss Statement

Subsidiary Financial Reports

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

Mr. Drumm and Mrs. Godden were available to answer questions regarding the financials that Board members may have. Mr. Drumm encouraged Board members to take time to examine the month-month financial reports to get a strong understanding of what is occurring month-to-month, year-to-year, and how it compares to what was projected in the budget. Mr. Drumm explained that Port income is strongly related to vessel revenue.

The Port has been diligent with expenses. Mr. Drumm acknowledged Mrs. Godden's efforts and how they have been looking at expenses with a critical analytical eye and finding ways to lower Port expenses.

Ms. Zeller inquired if the Port expects any commodity out of Canada to be exported. Mr. Drumm stated that anytime anything aluminum-related is coming out of Canada is directly tied to what is occurring in the federal administration. There is volatility in the aluminum market in the federal administration. We are dealing with a 50% tariff that is currently being litigated through the legal process with no end in sight; it is going to create a volatile market.

Chairman's Report: Mrs. Cosemento welcomed new Board member Mr. Crist.

Albany requires the Board to have an Ethics Officer and Mr. Metcalf has agreed to take on that position. When there is an ethics concern or if there is a letter of resignation, it goes to the Ethics Officer. Mr. Metcalf explained that the position is about compliance, and that he has done research on it to ensure that the Board is in compliance with state rules and regulations, including employees.

Mrs. Cosemento wanted to publicly thank Tammy DeCarr, Supervisor of Marina Operations & Dock Manager at the Port's Marina, on her efforts of almost filling the Goble Drydock Marina on the west-side.

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.

OLD BUSINESS

None.

NEW BUSINESS:

Motion 07-21-2603:

A motion was made by Ms. LaPietra 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" at 6:34 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay.

Motion 07-21-2604:

A motion was made by Ms. Macey to grant the H. Lee White Marine Museum one (1) slip in the Goble Marina for the 2026 boating season at 6:35 PM. Motion was seconded by Mr. Crist. Motion passed. 5-Aye, 0-Nay.

Motion 07-21-2605:

A motion was made by Ms. Zeller to accept the 2025-2026 audited financial statements as presented by Bowers CPA's and Advisors at 6:35 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay.

Motion 07-21-2606:

A motion was made by Ms. LaPietra 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) at 6:40 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay.

Mrs. Godden explained that Exhibit D has all the information that the Port has to submit. It ranges from Board members, how they were appointed, dates of appointments, if members are still active, and if members have signed their fiduciary duty statement. It also includes Port employees that have worked over the year, how much employees are paid, real property, investments, financial information, and debts.

Motion 07-21-2607:

A motion was made by Ms. LaPietra to accept Harborfest's request to use Port of Oswego Authority property (east-side Marina and dock areas for the fireworks barge, and the west-side parking lot and associated property in front of the US Coast Guard Station for amusement rides) for 2026 Harborfest (Exhibit E) at 6:40 PM. Motion was seconded by Mr. Crist. Motion passed. 5-Aye, 0-Nay.

Ms. Zeller inquired about liability. Mr. Drumm stated that anyone utilizing Port property must provide insurance.

EXECUTIVE SESSION

Motion 07-21-2608:

A motion was made by Mr. Crist to move to Executive Session to discuss the proposed acquisition of real property where the value could be significantly affected by public disclosure, and matters pertaining to the employment history of particular persons at 6:41 PM. Motion was seconded by Mr. Metcalf. Motion passed. 5-Aye, 0-Nay.

Motion 07-21-2609:

A motion was made by Ms. Macey to resume the Regular Monthly meeting at 7:02 PM. Motion was seconded by Mr. Crist. Motion passed. 5-Aye, 0-Nay.

ADJOURNMENT

Motion 07-21-2610:

A motion was made by Ms. Zeller to adjourn the regular monthly meeting at 7:03 PM. Motion seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay.

Kathleen Macey, Secretary/Treasurer

Constance Cosemento, Chairperson

Exhibit B



Administrative and Operations Report

September 2026

Tom Drumm, Executive Director

- Monthly Activity Report (July and August 2026) of operations update from the Scales Office (*attached*)
- Operating Business
 - Transloading and Warehousing
 - Aluminum
 - Barge – Alouette Spirit/Wilf Seymour at the Port on 07/24/2026, ≈ 6,030 aluminum sows
 - Barge – return of the Alouette Spirit/Wilf Seymour on 08/10/2026, ≈ 5,374 aluminum sows
 - Barge – return again of the Alouette Spirit/Wilf Seymour in mid-September
 - Agricultural Center
 - Salt – Federal Kumano was at the Port 07/20 - 07/28/2026, unloading approximately 23,450 MT of salt
 - Potential new clients
- Tenant Report
 - Report and discussion on real property leases
- Key Shareholder Outreach
- US Army Corp. of Engineers – at the Port on 07/30/2026
- Break Wall project – Update on Dean Marine Excavating (DME)
- Still Watch – left the Port on 07/23/2026 after 584 days!!
- Novelis – Updates
- Possible Miscellaneous Topics/New Information (if needed)
- Elected Officials Update
- New York State Budget Update

Patrick McMahon, Supervisor of Development & Maintenance

- Update on Operations

July

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

	Totals					
	# In	# Out	Total # In/Out	MT In	MT Out	Total MT In/Out
Trucks	495	280	775	13988.230	8316.657	22304.887
Railcars	0	0	0	0.000	0.000	0.000
Vessels	2	0	2	4497.625	0.000	4497.625
Grand Totals	497	280	777	18485.855	8316.657	26802.512

	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	66.34	60.183	Outbound	Trucks	2
Delong Grain	Soybeans	0.00	0.000	Inbound	Trucks	0
	Soybeans	0.00	0.000	Inbound	Railcar	0
	Soybeans	0.00	0.000	Outbound	Trucks	0
	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	3305.30	2998.549	Inbound	Vessel	1
	Marubeni	0.00	0.000	Inbound	Railcar	0
	Marubeni	3989.11	3618.857	Outbound	Trucks	120
	Marubeni	0.00	0.000	Inbound	Trucks	0
	ARG	0.00	0.000	Inbound	Vessel	0
	ARG	167.01	151.509	Outbound	Trucks	8
	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	914.54	829.656	Outbound	Trucks	27
	Mitsubishi	0.00	0.000	Inbound	Trucks	0
	Mitsubishi	1652.43	1499.076	Inbound	Vessel	1
	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	4030.51	3656.453	Outbound	Trucks	123
	Novelis Ingots	15419.23	13988.230	Inbound	Trucks	495
	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
Salt	Salt	0.00	0.000	Outbound	Trucks	0
	Salt	25848.94	23450.000	Inbound	Vessel	1
Dean Marine Rock/Stone	Rock/Stone	0.00	0.000	Inbound	Railcar	0

August

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

Totals						
	# In	# Out	Total # In/Out	MT In	MT Out	Total MT In/Out
Trucks	156	319	475	3569.008	8850.678	12419.686
Railcars	30	0	30	2288.943	0.000	2288.943
Vessels	1	0	1	3999.224	0.000	3999.224
Grand Totals	187	319	506	9857.175	8850.678	18707.853

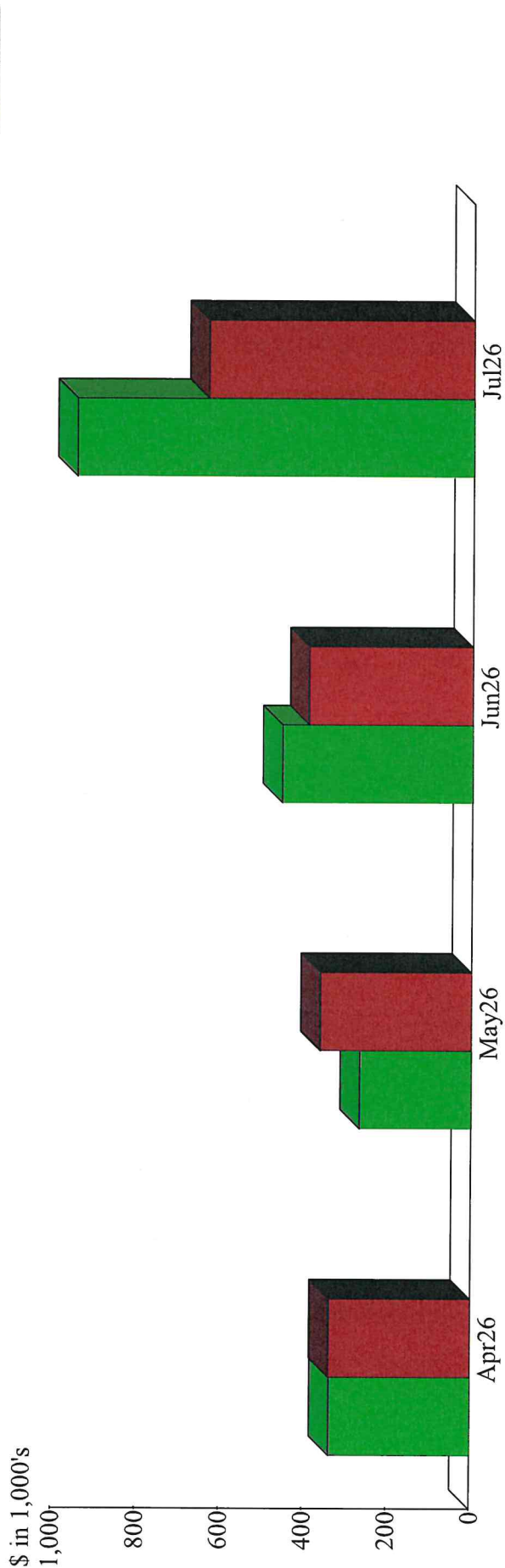
	Company	ST	MT	In/Out	Mode	#
Potash	Nutrien Ag Solutions	0.00	0.000	Inbound	Vessel	0
	Nutrien Ag Solutions	0.00	0.000	Inbound	Railcar	0
	Nutrien Ag Solutions	695.55	630.992	Outbound	Trucks	30
Delong Grain	Soybeans	0.00	0.000	Inbound	Trucks	0
	Soybeans	0.00	0.000	Inbound	Railcar	0
	Soybeans	0.00	0.000	Outbound	Trucks	0
	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
Aluminum	Corn	0.00	0.000	Outbound	Vessel	0
	Marubeni	2203.78	1999.252	Inbound	Vessel	1
	Marubeni	0.00	0.000	Inbound	Railcar	0
	Marubeni	1741.04	1579.444	Outbound	Trucks	53
	Marubeni	0.00	0.000	Inbound	Trucks	0
	ARG	0.00	0.000	Inbound	Vessel	0
	ARG	0.00	0.000	Outbound	Trucks	0
	ARG	0.00	0.000	Outbound	Railcar	0
	Gerald/GT Comm	0.00	0.000	Inbound	Vessel	0
	Gerald/GT Comm	0.00	0.000	Inbound	Trucks	0
	Gerald/GT Comm	0.00	0.000	Inbound	Railcar	0
	Gerald/GT Comm	386.27	350.418	Outbound	Trucks	18
	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	1679.06	1523.216	Outbound	Trucks	50
	Mitsubishi	0.00	0.000	Inbound	Trucks	0
	Mitsubishi	2204.57	1999.972	Inbound	Vessel	1
	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	5254.23	4766.608	Outbound	Trucks	168
	Novelis Ingots	3934.12	3569.008	Inbound	Trucks	156
	Novelis Ingots	2523.10	2288.943	Inbound	Railcar	30
	Novelis Ingots	0.00	0.000	Outbound	Railcar	0
	Novelis Transfer Loads	0.00	0.000	Outbound	Trucks	0
Salt	Salt	0.00	0.000	Outbound	Trucks	0
	Salt	0.00	0.000	Inbound	Vessel	0
Dean Marine Rock/Stone	Rock/Stone	0.00	0.000	Inbound	Railcar	0

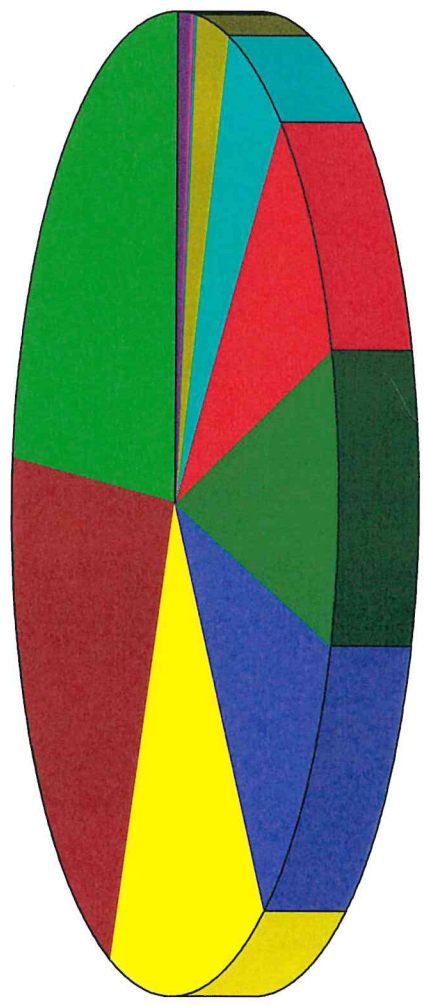
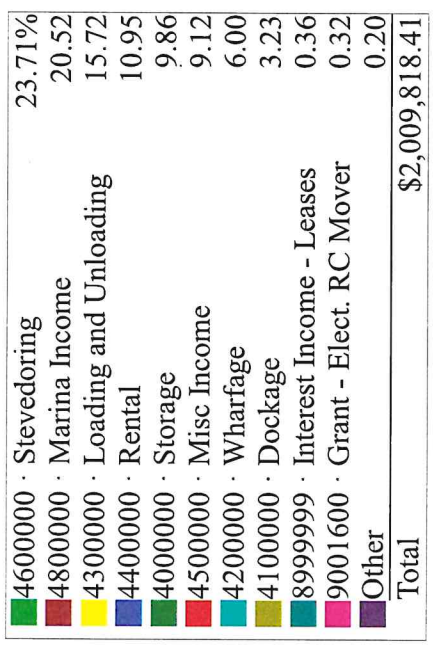
Exhibit C-1

July

Income and Expense by Month
April through July 2026

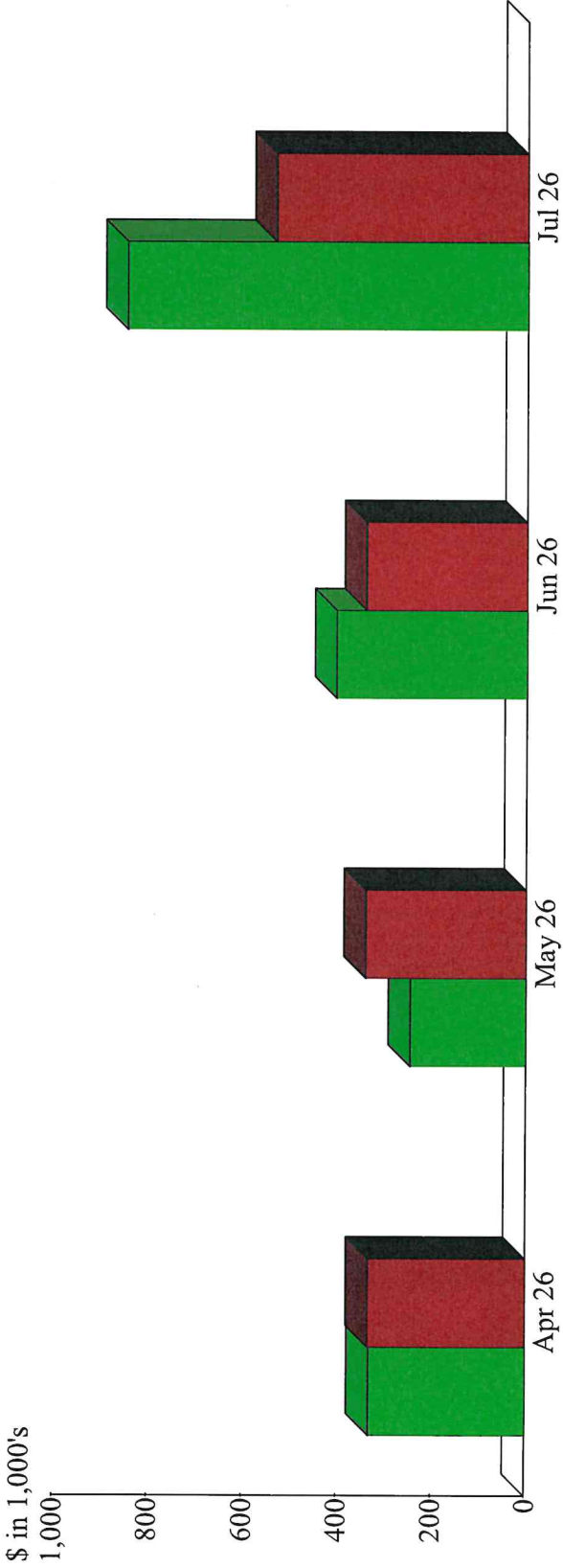


Income Summary
April through July 2026



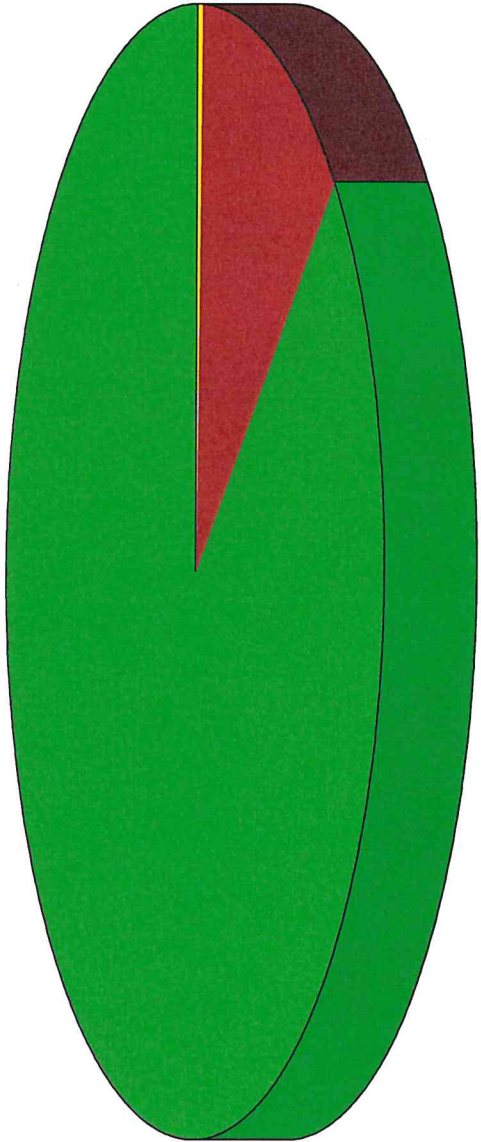
By Account

Income and Expense by Month
April through July 2026



Income Summary
April through July 2026

Port	87.17%
Marina	12.71
RV Park	0.12
Total	\$1,830,122.88



By Class

Port of Oswego Authority
Cash Position Report
As of July 31, 2026

	<u>Beginning Balance</u>	<u>Debit</u>	<u>Credit</u>	<u>Net change</u>	<u>Ending Balance</u>
1000600 · Imprest Fund - Key Bank					
Total 1000600 · Imprest Fund - Key Bank	635.41	834,712.63	811,256.91	23,455.72	24,091.13
1000700 · Health Fund - Key Bank					
Total 1000700 · Health Fund - Key Bank	946.66	2,500.00	2,707.73	-207.73	738.93
1000800 · LOC Checking Fund - Canandaigua					
Total 1000800 · LOC Checking Fund - Canandaigua	0.00	427,500.00	425,000.00	2,500.00	2,500.00
1001000 · Comptroller Fund - Key Bank					
Total 1001000 · Comptroller Fund - Key Bank	47,461.78	488,021.72	497,330.82	-9,309.10	38,152.68
1001001 · Gen. State Checking - Key Bank					
Total 1001001 · Gen. State Checking - Key Bank	430,313.47	486,191.35	834,605.46	-348,414.11	81,899.36
1001500 · Key Money Market					
Total 1001500 · Key Money Market	2,453.50	51.06	0.00	51.06	2,504.56
TOTAL	<u><u>481,810.82</u></u>	<u><u>2,238,976.76</u></u>	<u><u>2,570,900.92</u></u>	<u><u>-331,924.16</u></u>	<u><u>149,886.66</u></u>

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

	Jul 31, 26	Jul 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000100 · Petty Cash	156.32	107.99	48.33
1000300 · Oswego Marina - Register fund	600.00	600.00	0.00
1000600 · Imprest Fund - Key Bank	24,091.13	142,541.71	-118,450.58
1000700 · Health Fund - Key Bank	738.93	-672.57	1,411.50
1000800 · LOC Checking Fund - Canandaigua	2,500.00	0.00	2,500.00
1001000 · Comptroller Fund - Key Bank	38,152.68	12,318.35	25,834.33
1001001 · Gen. State Checking - Key Bank	81,899.36	184,852.54	-102,953.18
1001300 · Payroll	7.65	0.00	7.65
1001500 · Key Money Market	2,504.56	2,491.19	13.37
1003200 · CD - Wtrline Maint Fund	11,186.81	10,815.73	371.08
1003300 · CD - Bldg Rehab Fund	108,078.81	104,714.53	3,364.28
Total Checking/Savings	269,916.25	457,769.47	-187,853.22
Accounts Receivable			
1100000 · Accounts Receivable	865,881.71	435,791.15	430,090.56
Total Accounts Receivable	865,881.71	435,791.15	430,090.56
Other Current Assets			
1100103 · Accounts Receivable Other	1,157.49	1,995.04	-837.55
1100104 · Short term Lease Receivable	272,179.07	281,736.00	-9,556.93
1201000 · Prepaid Insurance	77,616.88	1,522.32	76,094.56
1202000 · Prepaid expense	193.05	193.05	0.00
1210000 · Inventory Asset	66,003.54	28,004.24	37,999.30
1300000 · Grant Receivable	781,685.90	1,531,671.93	-749,986.03
1400000 · Cont. Stab. Prog. Reserve	4,334.00	14,130.00	-9,796.00
1499000 · Undeposited Funds	15,647.98	10,667.19	4,980.79
Total Other Current Assets	1,218,817.91	1,869,919.77	-651,101.86
Total Current Assets	2,354,615.87	2,763,480.39	-408,864.52
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	5,476,287.97	3,532,805.49	1,943,482.48
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	-279,709.56	-136,577.74	-143,131.82
1502600 · Computer Software	34,102.24	32,872.24	1,230.00
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 July 31, 2026

	Jul 31, 26	Jul 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
1505100 · Cap Imp - Wash Rack at Shop	0.00	39,982.00	-39,982.00
1505900 · Cap Imp - '23 PFRAP Pin 3935.88	227,342.88	222,538.98	4,803.90
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	468,052.87	-461,533.13
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	4,481,034.95	-4,481,034.95
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	34,796,015.50	34,630,992.39	165,023.11
Other Assets			
1100105 · Long Term Lease Receivable	570,380.67	815,615.16	-245,234.49
1100106 · Interest Receivable	1,729.79	2,197.90	-468.11
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	1,070,725.46	1,328,723.06	-257,997.60
TOTAL ASSETS	38,221,356.83	38,723,195.84	-501,839.01
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000100 · Accounts Payable	737,359.42	496,146.71	241,212.71
Total Accounts Payable	737,359.42	496,146.71	241,212.71
Credit Cards			
2000101 · Key Bank - Tom Mastercard	7,096.36	3,966.24	3,130.12
2000103 · Lowe's credit card	0.00	39.38	-39.38
Total Credit Cards	7,096.36	4,005.62	3,090.74
Other Current Liabilities			
2000300 · Accounts Payable Other	56,460.52	1,001.53	55,458.99
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	2,108.13	1,863.83	244.30
2001700 · NYS Retirement Loan Withheld	600.00	926.00	-326.00

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

	Jul 31, 26	Jul 31, 25	\$ Change
2001800 · NYS Retirement Arrears Withheld	254.70	509.92	-255.22
2002000 · Medical FSA Withheld	130.77	0.00	130.77
2002700 · Accrued NYS PFL withheld	2,817.17	2,487.99	329.18
2003000 · #1570A Pension Fund	328,741.40	140,439.76	188,301.64
2003100 · 1570 1% Checkoff Withheld	1,329.72	1,956.95	-627.23
2003200 · 1570 1/10% Checkoff Withheld	132.99	195.62	-62.63
2003300 · 1570A 9/10% Checkoff Withheld	1,196.63	1,761.46	-564.83
2003401 · 1570A Local Dues Withheld	2,110.51	3,228.51	-1,118.00
2003600 · CSEA dues Withheld	0.00	279.41	-279.41
2004300 · Accrued AFLAC-STD withheld	23.52	0.00	23.52
2004500 · Accrued Mass Mutual withheld	-582.58	-307.80	-274.78
2005600 · Payments on Insurance Claims	961.95	961.95	0.00
2005700 · Short Term Lease Liability	101,060.80	169,350.48	-68,289.68
2100 · Payroll Liabilities	-0.21	0.00	-0.21
2550000 · Sales Tax Payable	-596.62	-48.10	-548.52
Total Other Current Liabilities	833,677.20	636,509.63	197,167.57
Total Current Liabilities	1,578,132.98	1,136,661.96	441,471.02
Long Term Liabilities			
2500500 · Advances from NYS	3,355,925.71	3,355,925.71	0.00
2500600 · Note Payable - '24 Chevy Silver	27,666.56	35,435.78	-7,769.22
2500801 · Line of Credit 0169-Pathfinder	495,482.75	439,750.00	55,732.75
2500802 · Line of Credit-Canandaigua Ntl	425,000.00	0.00	425,000.00
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	257,967.16	333,853.81	-75,886.65
2502300 · Note Payable-SANY Wheel Loader	168,709.46	198,081.68	-29,372.22
2502400 · Note Payable - 2026 Ford F250	51,539.57	0.00	51,539.57
2503500 · Long Term Lease Liability	11,224.19	103,150.22	-91,926.03
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	765,036.67	1,017,089.86	-252,053.19
Total Long Term Liabilities	9,147,181.15	9,629,717.14	-482,535.99
Total Liabilities	10,725,314.13	10,766,379.10	-41,064.97
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	281,479.93	507,171.99	-225,692.06
Total Equity	27,496,042.70	27,956,816.74	-460,774.04
TOTAL LIABILITIES & EQUITY	38,221,356.83	38,723,195.84	-501,839.01

Port of Oswego Authority
Profit & Loss
July 2026

Ordinary Income/Expense	Period to Date			Year to Date				
	Actual	Prior	Budget	Actual	Prior	Variance To Prior	Budget	% Variance from Budget
Income								
4000000 · Storage	53,802.65	42,865.24	42,120.00	198,119.85	186,004.60	12,115.25	168,480.00	29,639.85
4100000 · Dockage	38,406.39	6,077.04	7,561.11	64,836.27	26,690.13	38,146.14	30,244.44	34,591.83
4200000 · Wharfage	46,202.04	12,306.91	21,033.33	120,609.66	51,909.44	68,700.22	84,133.32	36,476.34
4300000 · Loading and Unloading	112,321.73	113,912.97	89,892.50	315,921.43	332,262.83	-16,341.40	359,570.00	-43,648.57
4400000 · Rental	78,584.42	101,269.47	67,509.86	220,084.08	267,436.01	-47,371.93	270,039.43	-49,975.35
4500000 · Misc Income	96,369.86	55,904.82	30,037.50	183,385.90	147,186.61	36,199.29	120,150.00	63,235.90
4600000 · Stevedoring	365,572.93	1,313.25	55,416.67	476,594.68	51,256.49	425,338.19	221,666.67	254,928.01
4800000 · Marina Income	154,578.30	128,933.56	86,746.43	412,466.80	337,939.64	74,527.16	346,985.70	65,481.10
4850000 · RV Park	1,850.00	3,550.00	971.43	1,950.00	4,450.00	-2,500.00	3,885.71	-1,935.71
Total Income	947,688.32	486,133.26	401,288.83	1,993,948.67	1,405,135.75	588,812.92	1,605,155.27	388,793.40
Cost of Goods Sold								
4900000 · Cost of Goods Sold	101,203.62	80,067.18	41,020.04	179,695.53	145,020.65	34,674.88	164,080.16	15,615.37
Total COGS	101,203.62	80,067.18	41,020.04	179,695.53	145,020.65	34,674.88	164,080.16	15,615.37
Gross Profit	846,484.70	386,066.08	360,268.79	1,814,253.14	1,260,115.10	554,138.04	1,441,075.11	373,178.03
Expense								
5000000 · Personal Service	136,119.55	133,684.58	140,605.18	548,628.88	564,911.83	-16,282.95	620,581.94	-71,953.06
605000a · Travel Expense	47.59	1,850.36	833.34	360.93	2,398.35	-2,037.42	3,333.34	-2,972.41
610000a · Auto Expense	42.99	0.00	208.34	72.71	172.15	-99.44	833.34	-760.63
611000a · Fuel expense	10,874.44	3,240.71	3,016.66	19,223.65	11,679.03	7,544.62	12,066.66	7,156.99
615000a · Office Supplies	451.75	7,169.61	5,833.32	22,773.32	39,740.04	-16,966.72	23,333.32	-560.00
6150200 · General Insurance Expense	26,100.21	27,884.59	25,916.66	105,812.91	111,538.36	-5,725.45	103,666.66	2,146.25
620000a · Advertising & Printing	1,500.00	3,187.35	564.59	3,081.53	12,550.58	-9,469.05	2,258.34	823.19
625000a · Communications	781.45	555.95	1,166.67	3,640.37	4,104.60	-464.23	4,666.67	-1,026.30
6260000 · FTZ expenses	0.00	0.00	141.66	0.00	0.00	0.00	566.66	-566.66
630000a · Fuel, Light & Power	6,120.19	1,113.30	7,500.00	19,660.26	26,769.20	-7,108.94	30,000.00	-10,339.74
635000a · Household Supplies	5,178.30	4,730.34	2,666.66	16,532.44	17,240.41	-707.97	10,666.66	5,865.78
640000a · Payroll Taxes	23,197.72	8,912.73	23,609.59	96,735.28	39,989.89	56,745.39	94,438.36	2,296.92
645000a · Health Insurances	22,661.31	29,116.81	32,916.67	111,234.58	111,014.36	220.22	131,666.64	-20,432.06
6500000 · ILA Pension	36,078.38	34,060.50	33,063.34	120,116.63	140,439.76	-20,323.13	132,333.35	-12,216.72
6520000 · CSEA Workboots/Workclothes	0.00	0.00	50.00	300.00	139.10	160.90	200.00	100.00
655000a · Special Supplies	28,813.03	6,710.20	8,750.00	62,390.23	61,227.80	1,162.43	35,000.00	27,390.23
655130a · Spec Supp & Ex - Metered Water	546.09	511.88	266.66	883.71	882.40	1.31	1,066.66	-182.95
6551500 · Spec Supp & Ex - Comm Support	0.00	0.00	833.34	100.00	10,000.00	-9,900.00	3,333.34	-3,233.34

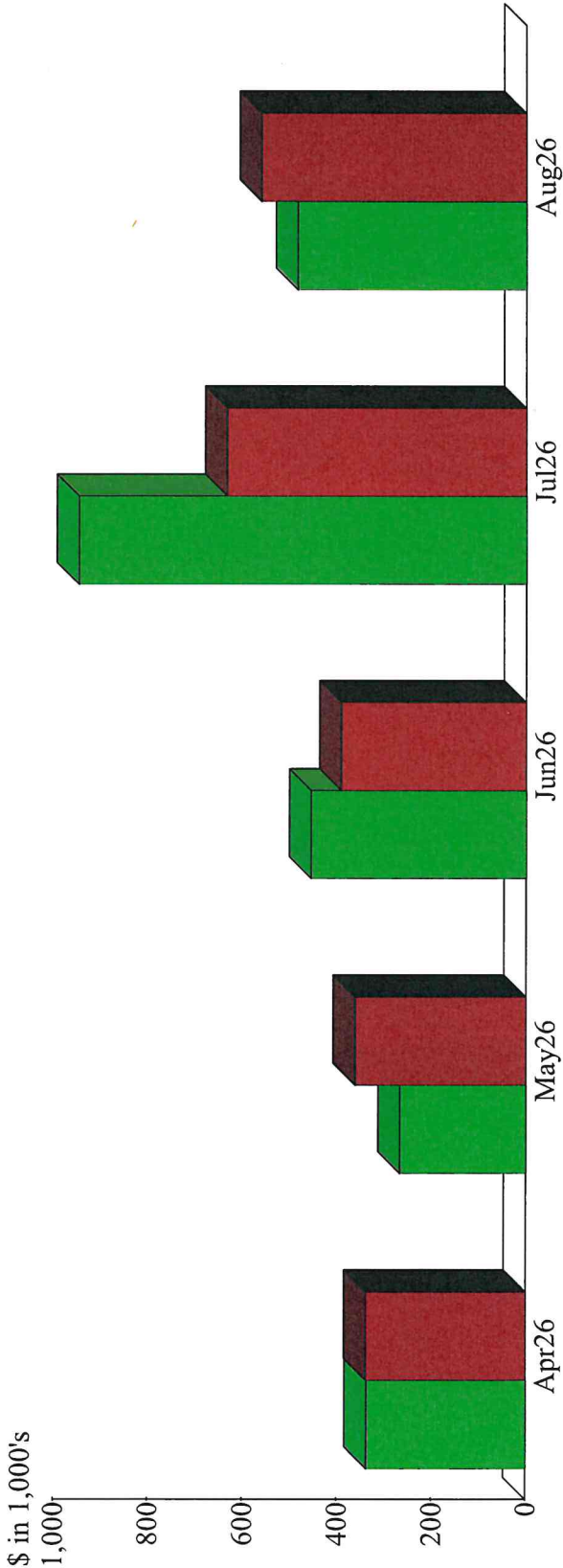
Page 2 of 2

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

Ordinary Income/Expense	Apr - Jul 26	Apr - Jul 25	\$ Change
Income			
4800000 · Marina Income			
4800100 · Marina Inc - Slip Rental	87,350.00	82,000.00	5,350.00
4800101 · Marina Inc-Transient mooring	43,773.00	46,352.00	-2,579.00
4800200 · Marina Inc - Misc	265.00	325.00	-60.00
4800300 · Marina Inc - Storage	1,400.00	758.00	642.00
4800400 · Marina Inc - Gas Sales	232,400.58	180,164.64	52,235.94
4800500 · Marina Inc-Gin Pole	11,234.00	8,298.50	2,935.50
4800501 · Marina Inc-Hoist	1,158.00	1,750.00	-592.00
4800600 · Marina-FishClean/OYC/Barn Rent	1,200.00	1,200.00	0.00
4800900 · Marina Inc - Service/Labor	500.00	828.26	-328.26
4801000 · Marina Inc - Winterization	0.00	55.00	-55.00
4801100 · Marina Inc - Tackle	0.00	4.00	-4.00
4801200 · Marina Inc - Boat Supply	279.97	530.30	-250.33
4801400 · Marina Inc - Beverages	88.25	225.00	-136.75
4801500 · Marina Inc - Snacks	26.50	231.75	-205.25
4801700 · Marina Inc - Ice	429.00	396.00	33.00
4805000 · Marina Inc - Goble	24,250.00	13,800.00	10,450.00
Total 4800000 · Marina Income	404,354.30	336,918.45	67,435.85
4850000 · RV Park	1,950.00	4,450.00	-2,500.00
Total Income	406,304.30	341,368.45	64,935.85
Cost of Goods Sold	179,695.53	144,650.10	35,045.43
Gross Profit	226,608.77	196,718.35	29,890.42
Expense			
5000000 · Personal Service	78,430.55	73,431.09	4,999.46
615000a · Office Supplies	2,083.42	1,704.47	378.95
630000a · Fuel, Light & Power	215.18	208.44	6.74
635000a · Household Supplies	516.24	1,211.57	-695.33
640000a · Payroll Taxes	6,948.54	6,572.64	375.90
645000a · Health Insurances	1,445.44	1,317.14	128.30
655000a · Special Supplies			
6550200 · Spec Supp & Ex - Dump Fees	164.88	659.52	-494.64
6551201 · Spec Supp & Ex - Security	0.00	34.48	-34.48
6551202 · Spec Supp & Ex - Safety	21.99	13.96	8.03
Total 655000a · Special Supplies	186.87	707.96	-521.09
6570000 · Marina Supp & Expenses			
6571000 · MarinaSupp & Ex-Misc	4,546.18	2,315.38	2,230.80
6571200 · MarinaSupp & Ex-Maintenance	468.21	0.00	468.21
6571201 · MarinaSupp & Ex-Equip repairs	12,501.47	1,190.35	11,311.12
6571300 · MarinaSupp & Ex-Utilities	4,972.12	7,455.67	-2,483.55
6571400 · MarinaSupp & Ex-Credit Card Exp	23,716.76	18,359.78	5,356.98
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	46,504.74	29,619.52	16,885.22
660000a · Repairs & Maintenance	12,343.87	1,118.42	11,225.45
6670000 · House Gasoline	313.61	183.31	130.30
6700000 · Rentals	0.00	-6,800.00	6,800.00
6700300 · Lease - other equipment leases	0.00	2,280.00	-2,280.00
6750000 · Write offs	0.00	1,294.88	-1,294.88
Total Expense	148,988.46	112,849.44	36,139.02
Net Ordinary Income	77,620.31	83,868.91	-6,248.60
Net Income	77,620.31	83,868.91	-6,248.60

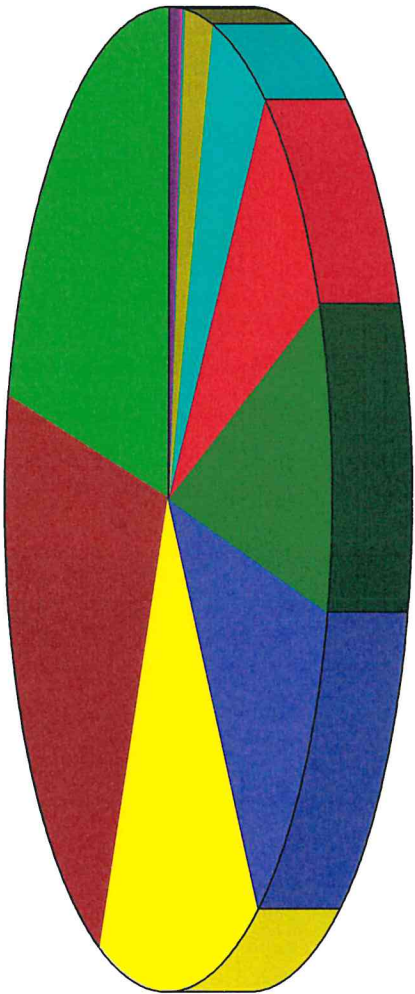
August

Income and Expense by Month
April through August 2026



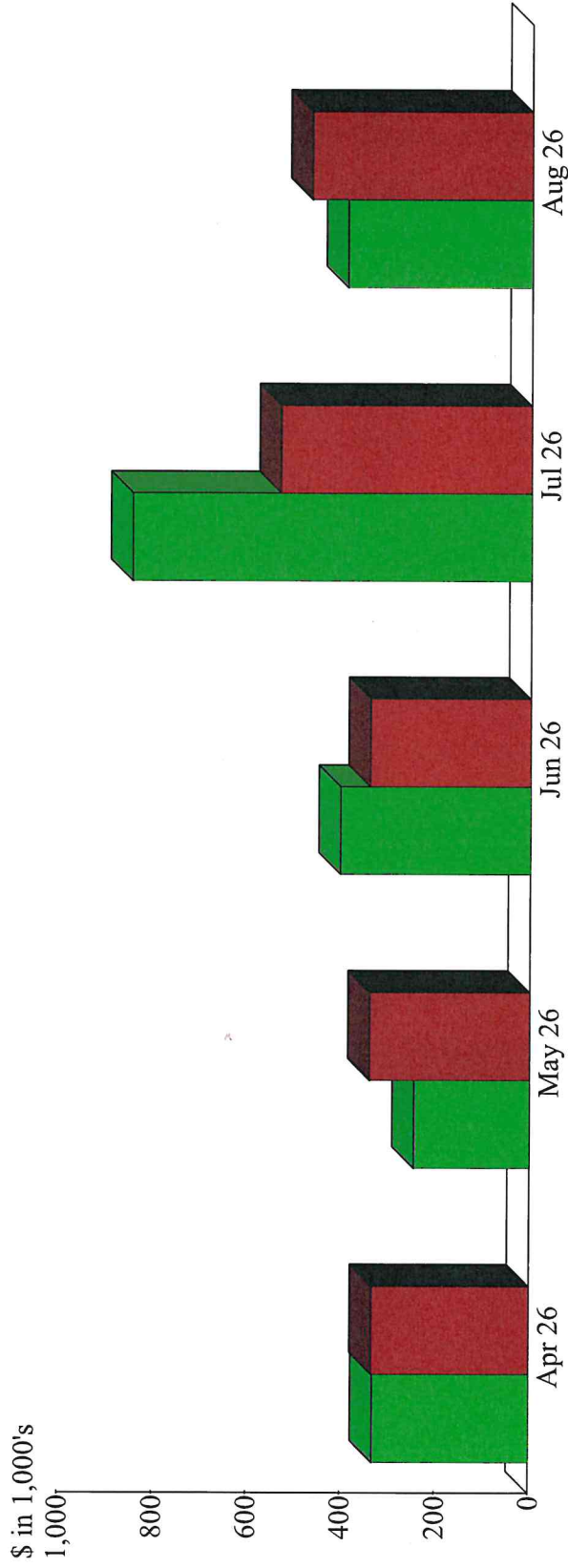
Income Summary
April through August 2026

4800000	Marina Income	21.74%
4600000	Stevedoring	21.66
4300000	Loading and Unloading	16.21
4400000	Rental	11.97
4000000	Storage	10.26
4500000	Misc Income	8.71
4200000	Wharfage	5.76
4100000	Dockage	2.86
8999999	Interest Income - Leases	0.35
9001600	Grant - Elect. RC Mover	0.26
Other		0.22
Total		\$2,495,595.57

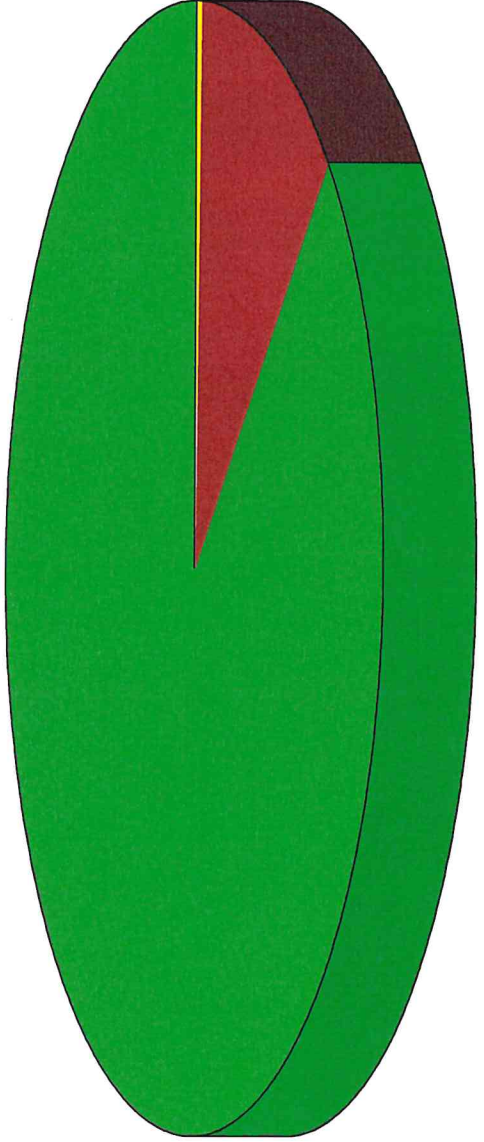
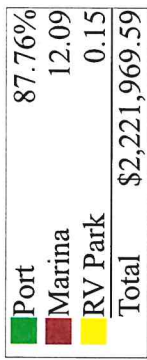


By Account

Income and Expense by Month
April through August 2026



Income Summary
April through August 2026



Port	87.76%
Marina	12.09
RV Park	0.15
Total	\$2,221,969.59

By Class

Port of Oswego Authority

Cash Position Report

As of August 31, 2026

	Beginning Balance	Debit	Credit	Net change	Ending Balance
1000600 · Imprest Fund - Key Bank					
Total 1000600 · Imprest Fund - Key Bank	24,091.13	1,237,963.99	1,193,461.06	44,502.93	68,594.06
1000700 · Health Fund - Key Bank					
Total 1000700 · Health Fund - Key Bank	738.93	5,000.00	5,478.50	-478.50	260.43
1000800 · LOC Checking Fund - Canandaigua					
Total 1000800 · LOC Checking Fund - Canandaigua	2,500.00	0.00	0.00	0.00	2,500.00
1001000 · Comptroller Fund - Key Bank					
Total 1001000 · Comptroller Fund - Key Bank	38,152.68	1,228,137.00	1,180,564.34	47,572.66	85,725.34
1001001 · Gen. State Checking - Key Bank					
Total 1001001 · Gen. State Checking - Key Bank	81,899.36	1,171,302.46	1,235,482.71	-64,180.25	17,719.11
1001500 · Key Money Market					
Total 1001500 · Key Money Market	2,504.56	1.06	0.00	1.06	2,505.62
TOTAL	149,886.66	3,642,404.51	3,614,986.61	27,417.90	177,304.56

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

	Aug 31, 26	Aug 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000100 · Petty Cash	156.32	107.99	48.33
1000300 · Oswego Marina - Register fund	600.00	600.00	0.00
1000600 · Imprest Fund - Key Bank	68,594.06	112,290.95	-43,696.89
1000700 · Health Fund - Key Bank	260.43	524.75	-264.32
1000800 · LOC Checking Fund - Canandaigua	2,500.00	0.00	2,500.00
1001000 · Comptroller Fund - Key Bank	85,725.34	6,863.33	78,862.01
1001001 · Gen. State Checking - Key Bank	17,719.11	229,382.62	-211,663.51
1001300 · Payroll	7.65	0.00	7.65
1001500 · Key Money Market	2,505.62	2,492.57	13.05
1003200 · CD - Wtrline Maint Fund	11,192.29	10,851.89	340.40
1003300 · CD - Bldg Rehab Fund	108,078.81	105,006.14	3,072.67
Total Checking/Savings	297,339.63	468,120.24	-170,780.61
Accounts Receivable			
1100000 · Accounts Receivable	573,933.99	495,634.86	78,299.13
Total Accounts Receivable	573,933.99	495,634.86	78,299.13
Other Current Assets			
1100103 · Accounts Receivable Other	1,157.49	1,995.04	-837.55
1100104 · Short term Lease Receivable	261,807.32	271,402.90	-9,595.58
1201000 · Prepaid Insurance	52,324.15	41,234.85	11,089.30
1202000 · Prepaid expense	193.05	193.05	0.00
1210000 · Inventory Asset	45,284.18	46,903.13	-1,618.95
1300000 · Grant Receivable	339,791.20	1,071,460.66	-731,669.46
1400000 · Cont. Stab. Prog. Reserve	4,334.00	14,130.00	-9,796.00
1499000 · Undeposited Funds	10,374.63	11,025.03	-650.40
Total Other Current Assets	715,266.02	1,458,344.66	-743,078.64
Total Current Assets	1,586,539.64	2,422,099.76	-835,560.12
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	5,476,287.97	3,532,805.49	1,943,482.48
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	-293,471.74	-150,521.75	-142,949.99
1502600 · Computer Software	34,102.24	32,872.24	1,230.00
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 August 31, 2026

	Aug 31, 26	Aug 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
1505100 · Cap Imp - Wash Rack at Shop	0.00	39,982.00	-39,982.00
1505900 · Cap Imp - '23 PFRAP Pin 3935.88	227,342.88	226,782.78	560.10
1506100 · Cap Imp - Marina Bathhse addit	0.00	2,794.86	-2,794.86
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	468,052.87	-461,533.13
1507300 · Cap Imp - Scales	0.00	74,786.00	-74,786.00
1507500 · Cap Imp-Marina Hoist Dock rehab	0.00	130,090.10	-130,090.10
1507800 · Cap Imp - FEMA-West 2017	0.00	4,484,532.08	-4,484,532.08
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	34,782,253.32	34,652,872.17	129,381.15
Other Assets			
1100105 · Long Term Lease Receivable	549,439.32	795,583.00	-246,143.68
1100106 · Interest Receivable	1,653.51	2,142.80	-489.29
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	1,049,707.83	1,308,635.80	-258,927.97
TOTAL ASSETS	37,418,500.79	38,383,607.73	-965,106.94
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000100 · Accounts Payable	477,859.65	249,638.30	228,221.35
Total Accounts Payable	477,859.65	249,638.30	228,221.35
Credit Cards			
2000101 · Key Bank - Tom Mastercard	1,425.48	4,525.44	-3,099.96
2000103 · Lowe's credit card	210.72	294.52	-83.80
Total Credit Cards	1,636.20	4,819.96	-3,183.76
Other Current Liabilities			
2000300 · Accounts Payable Other	70,495.73	1,049.58	69,446.15
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	2,164.65	2,133.84	30.81

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

	Aug 31, 26	Aug 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	3,166.54	2,746.18	420.36
2003000 · #1570A Pension Fund	353,803.08	175,881.39	177,921.69
2003100 · 1570 1% Checkoff Withheld	1,433.98	2,450.76	-1,016.78
2003200 · 1570 1/10% Checkoff Withheld	143.46	244.98	-101.52
2003300 · 1570A 9/10% Checkoff Withheld	1,290.55	2,205.92	-915.37
2003401 · 1570A Local Dues Withheld	2,164.38	4,043.27	-1,878.89
2004300 · Accrued AFLAC-STD withheld	23.52	0.00	23.52
2004500 · Accrued Mass Mutual withheld	-582.58	-307.80	-274.78
2005600 · Payments on Insurance Claims	961.95	961.95	0.00
2005700 · Short Term Lease Liability	89,255.28	169,338.49	-80,083.21
2100 · Payroll Liabilities	-0.21	0.00	-0.21
2550000 · Sales Tax Payable	-407.43	1,683.00	-2,090.43
Total Other Current Liabilities	861,826.17	675,748.56	186,077.61
Total Current Liabilities	1,341,322.02	930,206.82	411,115.20
Long Term Liabilities			
2500500 · Advances from NYS	3,355,925.71	3,355,925.71	0.00
2500600 · Note Payable - '24 Chevy Silver	26,996.96	34,812.38	-7,815.42
2500801 · Line of Credit 0169-Pathfinder	475,482.75	292,836.42	182,646.33
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	251,374.67	327,751.42	-76,376.75
2502300 · Note Payable-SANY Wheel Loader	166,171.36	195,708.80	-29,537.44
2502400 · Note Payable - 2026 Ford F250	50,712.27	0.00	50,712.27
2503500 · Long Term Lease Liability	8,736.62	89,209.63	-80,473.01
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	734,277.27	986,820.39	-252,543.12
Total Long Term Liabilities	8,658,306.69	9,429,494.83	-771,188.14
Total Liabilities	9,999,628.71	10,359,701.65	-360,072.94
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	204,309.31	574,261.33	-369,952.02
Total Equity	27,418,872.08	28,023,906.08	-605,034.00
TOTAL LIABILITIES & EQUITY	37,418,500.79	38,383,607.73	-965,106.94

Port of Oswego Authority
Profit & Loss
August 2026

Ordinary Income/Expense	Period to Date			Year to Date				
	Actual	Prior	Budget	Actual	Prior	Variance To Prior	Budget	\$ Over Budget
Income								
4000000 · Storage	57,920.70	36,020.77	42,120.00	256,040.55	222,025.37	34,015.18	210,600.00	45,440.55
4100000 · Dockage	6,586.32	3,786.81	7,561.11	71,422.59	30,476.94	40,945.65	37,805.55	33,617.04
4200000 · Wharfage	23,054.86	9,178.59	21,033.33	143,664.52	61,088.03	82,576.49	105,166.65	38,497.87
4300000 · Loading and Unloading	88,655.58	119,094.61	89,892.50	404,577.01	451,357.44	-46,780.43	449,462.50	-44,885.49
4400000 · Rental	78,584.40	101,269.47	67,509.86	298,648.48	368,705.48	-70,057.00	337,549.29	-38,900.81
4500000 · Misc Income	33,883.91	82,819.45	30,037.50	217,269.81	230,006.06	-12,736.25	150,187.50	67,082.31
4600000 · Stevedoring	63,901.30	875.50	55,416.67	540,495.98	52,131.99	488,363.99	277,083.34	263,412.64
4800000 · Marina Income	130,031.52	142,913.27	86,746.44	542,498.32	480,852.91	61,645.41	433,732.14	108,766.18
4850000 · RV Park	1,175.00	375.00	971.43	3,125.00	4,825.00	-1,700.00	4,857.14	-1,732.14
Total Income	483,793.59	496,333.47	401,288.84	2,477,742.26	1,901,469.22	576,273.04	2,006,444.11	471,298.15
Cost of Goods Sold								
4900000 · Cost of Goods Sold	93,930.45	92,046.57	41,020.04	273,625.98	237,067.22	36,558.76	205,100.20	68,525.78
Total COGS	93,930.45	92,046.57	41,020.04	273,625.98	237,067.22	36,558.76	205,100.20	68,525.78
Gross Profit	389,863.14	404,286.90	360,268.80	2,204,116.28	1,664,402.00	539,714.28	1,801,343.91	402,772.37
Expense								
5000000 · Personal Service	201,796.09	139,936.66	140,605.18	750,424.97	704,848.49	45,576.48	761,187.12	-10,762.15
6050000a · Travel Expense	176.37	3,959.34	833.33	537.30	6,357.69	-5,820.39	4,166.67	-3,629.37
6100000a · Auto Expense	3,614.00	45.66	208.33	3,686.71	217.81	3,468.90	1,041.67	2,645.04
6110000a · Fuel expense	4,052.25	2,460.66	3,016.67	23,275.90	14,139.69	9,136.21	15,083.33	8,192.57
6150000a · Office Supplies	7,384.33	2,984.21	5,833.34	30,157.65	42,724.25	-12,566.60	29,166.66	990.99
6150200 · General Insurance Expense	25,865.42	27,948.42	25,916.67	131,678.33	139,486.78	-7,808.45	129,583.33	2,095.00
6200000a · Advertising & Printing	0.00	1,319.12	584.58	3,081.53	13,869.70	-10,788.17	2,822.92	258.61
6250000a · Communications	834.71	905.71	1,166.66	4,475.08	5,010.31	-535.23	5,833.33	-1,358.25
6260000 · FTZ expenses	0.00	0.00	141.67	0.00	0.00	0.00	708.33	-708.33
6300000a · Fuel, Light & Power	4,749.29	7,703.03	7,500.00	24,409.55	34,472.23	-10,062.68	37,500.00	-13,090.45
6350000a · Household Supplies	5,365.01	3,304.89	2,666.67	21,897.45	20,545.30	1,352.15	13,333.33	8,564.12
6400000a · Payroll Taxes	26,695.98	9,462.37	23,609.58	123,431.26	49,452.26	73,979.00	118,047.94	5,383.32
6450000a · Health Insurances	26,924.67	26,406.09	32,916.67	138,159.25	137,420.45	738.80	164,563.31	-26,424.06
6500000 · ILA Pension	60,503.31	35,441.63	33,083.34	180,619.94	175,881.39	4,738.55	165,416.69	15,203.25
6520000 · CSEA Workboots/Workclothes	0.00	0.00	50.00	300.00	139.10	160.90	250.00	50.00
6550000a · Special Supplies	5,615.59	8,982.42	8,750.00	68,005.82	70,210.22	-2,204.40	43,750.00	24,255.82
655130a · Spec Supp & Ex - Metered Water	0.00	0.00	266.67	883.71	882.40	1.31	1,333.33	-449.62

Port of Oswego Authority
Profit & Loss
August 2026

	Period to Date			Year to Date					
	Actual	Prior	Budget	Variance To			Budget	\$ Over Budget	% Variance from Budget
				Actual	Prior	Prior			
6551500 - Spec Supp & Ex - Comm Support	0.00	0.00	833.33	100.00	10,000.00	-9,900.00	4,166.67	-4,066.67	-97.6%
6560000 - Professional Services	2,000.00	13,156.39	8,333.33	53,964.98	65,727.84	-11,762.86	41,666.67	12,298.31	29.5%
6570000 - Marina Supp & Expenses	12,368.52	10,402.76	8,571.43	58,873.26	40,052.23	18,821.03	42,857.15	16,016.11	37.4%
6580000 - Education/Training	0.00	0.00	83.33	0.00	0.00	0.00	416.67	-416.67	-100.0%
6590000 - Technical Services	0.00	9,465.75	3,500.00	1,391.50	18,338.25	-16,946.75	17,500.00	-16,108.50	-92.0%
660000a - Repairs & Maintenance	23,088.24	11,213.05	9,166.67	60,750.49	82,051.10	-21,300.61	45,833.33	14,917.16	32.5%
6670000 - House Gasoline	22.70	366.85	0.00	526.76	824.35	-297.59	0.00	526.76	100.0%
6680000 - Hammertmill property lease	10,000.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	100.0%
6700000 - Rentals	16,305.00	1,228.09	5,416.67	148,013.04	47,514.67	100,498.37	27,083.33	120,929.71	446.5%
6700200 - Lease-Track Mobile	2,558.00	2,558.00	0.00	12,790.00	12,790.00	0.00	0.00	12,790.00	100.0%
6750000 - Write offs	0.00	0.00	41.67	0.00	1,294.88	-1,294.88	208.33	-208.33	-100.0%
6800000 - Museum	1,888.23	803.82	791.67	5,686.34	3,410.75	2,275.59	3,958.33	1,728.01	43.7%
6850000 - Interest Expense	12,147.44	13,574.66	7,500.00	66,676.21	70,727.17	-4,050.96	37,500.00	29,176.21	77.8%
6900000 - Freight Expense	1,300.00	67.69	416.67	15,052.35	9,001.80	6,050.55	2,083.33	12,969.02	622.5%
Total Expense	455,255.15	333,697.27	331,784.13	1,948,849.38	1,777,391.11	171,458.27	1,717,081.77	231,767.61	13.5%
Net Ordinary Income	-85,392.01	70,589.63	28,484.67	255,266.90	-112,989.11	368,256.01	84,262.14	171,004.76	202.9%
Other Income/Expense									
Other Income									
8999999 - Interest Income - Leases	1,653.28	2,142.57	0.00	8,856.06	11,262.71	-2,406.65	0.00	8,856.06	100.0%
9000000 - Interest Income	330.29	1,209.55	2,625.00	2,117.67	5,457.73	-3,340.06	13,125.00	-11,007.33	-83.9%
9000011 - Grants - miscellaneous	0.00	0.00	125.00	0.00	0.00	0.00	625.00	-625.00	-100.0%
9000015 - Settlement	0.00	0.00	0.00	251.54	26.01	225.53	0.00	251.54	100.0%
9000017 - FEMA DR 4348	0.00	3,059.99	0.00	0.00	266,964.41	-266,964.41	0.00	0.00	0.0%
9001600 - Grant - Elect. RC Mover	0.00	0.00	0.00	6,519.74	440,500.00	-433,980.26	0.00	6,519.74	100.0%
9001700 - NYS Grant Pin 3539.88 Track/Sito	0.00	4,031.61	220,465.84	108.30	33,040.81	-32,932.51	1,102,329.22	-1,102,220.92	-100.0%
Total Other Income	1,983.57	10,443.72	223,215.84	17,853.31	757,251.67	-739,398.36	1,116,079.22	-1,098,225.91	-98.4%
Other Expense									
9005500 - Amortization Expense	13,762.18	13,944.01	0.00	68,810.90	70,001.23	-1,190.33	0.00	68,810.90	100.0%
Total Other Expense	13,762.18	13,944.01	0.00	68,810.90	70,001.23	-1,190.33	0.00	68,810.90	100.0%
Net Other Income	-11,778.61	-3,500.29	223,215.84	-50,957.59	687,250.44	-738,208.03	1,116,079.22	-1,167,036.81	-104.6%
Net Income	-77,170.62	67,089.34	251,700.51	204,309.31	574,261.33	-369,952.02	1,200,341.36	-996,032.05	-83.0%

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

Ordinary Income/Expense	Apr - Aug 26	Apr - Aug 25	\$ Change
Income			
4800000 · Marina Income			
4800100 · Marina Inc - Slip Rental	88,100.00	82,750.00	5,350.00
4800101 · Marina Inc-Transient mooring	55,168.50	54,027.40	1,141.10
4800200 · Marina Inc - Misc	330.00	385.00	-55.00
4800300 · Marina Inc - Storage	1,400.00	6,983.00	-5,583.00
4800301 · Marina Inc-MastUnstepStoreStep	0.00	175.00	-175.00
4800400 · Marina Inc - Gas Sales	347,694.25	291,510.95	56,183.30
4800500 · Marina Inc-Gin Pole	13,102.50	9,710.50	3,392.00
4800501 · Marina Inc-Hoist	1,158.00	2,915.00	-1,757.00
4800600 · Marina-FishClean/OYC/Barn Rent	1,200.00	1,200.00	0.00
4800800 · Marina Inc - Towing services	0.00	1,212.50	-1,212.50
4800900 · Marina Inc - Service/Labor	562.50	2,612.25	-2,049.75
4801000 · Marina Inc - Winterization	0.00	1,410.00	-1,410.00
4801100 · Marina Inc - Tackle	126.00	4.00	122.00
4801200 · Marina Inc - Boat Supply	352.57	758.37	-405.80
4801400 · Marina Inc - Beverages	183.50	321.50	-138.00
4801500 · Marina Inc - Snacks	119.00	318.75	-199.75
4801700 · Marina Inc - Ice	639.00	630.00	9.00
4805000 · Marina Inc - Goble	24,250.00	13,800.00	10,450.00
Total 4800000 · Marina Income	534,385.82	470,724.22	63,661.60
4850000 · RV Park	3,125.00	4,825.00	-1,700.00
Total Income	537,510.82	475,549.22	61,961.60
Cost of Goods Sold	273,625.98	236,696.67	36,929.31
Gross Profit	263,884.84	238,852.55	25,032.29
Expense			
5000000 · Personal Service	98,394.40	92,955.02	5,439.38
615000a · Office Supplies	2,083.42	1,709.96	373.46
630000a · Fuel, Light & Power	291.66	208.44	83.22
635000a · Household Supplies	517.83	1,699.75	-1,181.92
640000a · Payroll Taxes	8,609.55	8,232.31	377.24
645000a · Health Insurances	1,987.48	1,644.50	342.98
655000a · Special Supplies			
6550200 · Spec Supp & Ex - Dump Fees	329.76	824.40	-494.64
6551201 · Spec Supp & Ex - Security	0.00	34.48	-34.48
6551202 · Spec Supp & Ex - Safety	21.99	13.96	8.03
Total 655000a · Special Supplies	351.75	872.84	-521.09
6570000 · Marina Supp & Expenses			
6571000 · MarinaSupp & Ex-Misc	4,610.46	2,394.99	2,215.47
6571200 · MarinaSupp & Ex-Maintenance	468.21	100.00	368.21
6571201 · MarinaSupp & Ex-Equip repairs	12,773.47	1,190.35	11,583.12
6571300 · MarinaSupp & Ex-Utilities	7,440.02	8,776.14	-1,336.12
6571400 · MarinaSupp & Ex-Credit Card Exp	33,281.10	27,250.49	6,030.61
6571800 · Marina Supp & Ex-reg over/short	0.00	-1.65	1.65
6573000 · MarinaSupp & Ex-Ice	300.00	300.00	0.00
Total 6570000 · Marina Supp & Expenses	58,873.26	40,010.32	18,862.94
660000a · Repairs & Maintenance	12,348.19	1,508.42	10,839.77
6670000 · House Gasoline	336.31	505.65	-169.34
6700000 · Rentals	0.00	-6,800.00	6,800.00
6700300 · Lease - other equipment leases	0.00	2,850.00	-2,850.00
6750000 · Write offs	0.00	1,294.88	-1,294.88
Total Expense	183,793.85	146,692.09	37,101.76
Net Ordinary Income	80,090.99	92,160.46	-12,069.47
Net Income	80,090.99	92,160.46	-12,069.47

Exhibit C-2

July

**Port of Oswego Authority
Imprest Bills**

July 2, 2026
W-42

Bowers CPAs and Advisors	Progress Billing for the Preparation of Audited Financial Statements for the Year ending 03/31/2026	\$12,000.00
Brophy Services, Inc.	Monthly Janitorial Service at F&W	\$1,650.00
Business Council of NYS, Inc.	Life, AD&D, LTS Insurance	\$427.74
C&S Engineers, Inc.	Professional Services - Multi-Sector Permitt & SWPPP, Electric Railcar Mover	\$786.30
CSX Transportation	Demurrage Charges on 2025 Disputed Invoice	\$1,650.00
John Miller	Dunnage for Aluminum Ingots - 500-6x6x4	\$4,800.00
LEAF	Copier Lease	\$156.99
Oswego Auto Parts	Switch for TowBoat, 5 Gallons for Hydraulic Fluid	\$252.13
Oswego Co. Bus. Mag., Inc.	Advertising in Oswego County Business Magazine	\$501.00
Oswego County Treasurer	Marina Fuel Tank Inspection by Oswego County	\$100.00
Pathfinder Bank - 2024 Chevy P/U	Monthly Auto Payment for Chevy P/U Truck	\$833.15
Paychex	Payroll Administration & Fees	\$1,289.80
Resilient Support Services, Inc.	Household Supplies, Office Supplies	\$28.14
S&B Computer and Office Products, Inc.	Port Water Cooler Rentals, Household Items, Office Supplies, Port Water, USGS Water, & Credits	\$271.67
Shark Welding & Repair Service	Crane Service for Operation of Boat Hoist to Launch 8 Boats in 1.5 days	\$4,200.00
Wells Technology, Inc	Shop Use Items	\$330.82

**Port of Oswego Authority
Imprest Bills**

July 6 - 7, 2026
W-4:

Canandaigua National Bank	Interest on LOC	\$2,125.46
Avaya Financial Services	Telephone Lease	\$2,145.50
Benefit Resource, Inc.	Pre-Tax Monthly Administration Fee for June 2026	\$125.00
Burke's Do-it-Best Home Center	1/2" Quarter Round for Office A/C	\$7.92
Butler Disposal Systems Inc	06/17/2026 Container Lift, Rolloff Haul, Fuel Surcharge, & Oswego County Disposal Fees	\$637.70
Cintas	Floor Mats & Work Clothes for Garage Staff	\$789.70
Computer Outlet North, Inc.	Monthly W-Mails & Cloud Back-Up, Monitoring Application	\$325.40
Glider Oil	Marina Diesel, Marina Gasoline, Port Diesel, Port Propane	\$33,154.49
John Miller	Dunnage for Aluminum Ingots	\$4,800.00
LEAF	Heavy Forklift Monthly Payment & Wheel Loader Monthly Payment	\$11,745.62
Mohawk Global Logistics Corp	Professional Services - FTZ Consulting	\$62.50
NaGr #-09104 Lighting-1 Gate, 1 NE Corner	Electric Supply & Delivery (1 Account)	\$139.26
Rombough Electric Inc.	Electrical Infrastructure for the Electric Railcar Mover	\$6,291.74
S&B Computer and Office Products, Inc.	Office Supplies & Water for F&W	\$152.00
TK Elevator Corporation	Elevator Maintenance/One-Year Billing Period	\$1,196.58
		\$63,698.87

**Port of Oswego Authority
Imprest Bills**

July 10, 2026
W-46

Alta Material Handling

\$439,750.00

Payment #3 for the Electric Railcar Mover

\$439,750.00

**Port of Oswego Authority
Imprest Bills**

July 15, 2020
W-4

Ed & Ed Business Technology, Inc.		\$87.16
	Contract Charge for Copiers	
National Grid		\$5,461.44
	Electric Supply & Delivery (13 Accounts)	
Pathfinder Bank - LOC		\$3,016.95
	Interest on LOC	
Paychex		\$1,101.70
	Payroll Administration & Fees	
Paychex		\$1,326.21
	Payroll Administration & Fees	
Tartaglia Railroad Services - Inc.		\$7,728.75
	Payment #4 of Derailment Repairs	
		\$18,722.21

**Port of Oswego Authority
Imprest Bills**

July 17, 2026
W-50

A.N. Martin Systems LLC		\$459.05
	Rotary Switch BMRX-200 115V Level Indicator for Silo	
Ally		\$379.67
	Monthly Lease Payment for 2025 Jeep Compass	
Ber-National Controls, Inc.		\$209.80
	Service Call for the Security Gate	
Butler Disposal Systems Inc		\$78.77
	Trash Service - Dumpster Rental, Recycle Service, & Fuel Surcharge	
C&S Engineers, Inc.		\$2,604.85
	Professional Services - Multi-Sector Permit & SWPPP, Misc. Engineering Tasks, 2023 PFRAP (track & silo)	
CSX Transportation		\$2,550.00
	Demurrage Charges on 2025 Disputed Invoice	
Glider Oil		\$15,592.60
	Port Diesel, Marina Diesel, Marina Gasoline, & Port Propane	
Raby's Ace Homecenter		\$58.59
	Items for the Trackmobile repairs, Marking Paint for Fitz Site, & Shop Use Items	
S&B Computer and Office Products, Inc.		\$441.51
	Bathroom Supplies for the Marina, Household & Office Supplies, & Credits	
Shark Welding & Repair Service		\$2,800.00
	Marina Floating Dock Repairs (guide poles bent by the "Still Watch")	
State Insurance Fund		\$1,337.68
	Worker's Compensation Monthly Installment	
Verizon Business		\$134.30
	Port Cell Phones for Drumm, McMahon, Lundy, & DeCarr	
WEX Inc.		\$528.38
	Fuel for Port Vehicles	
		\$27,175.20

**Port of Oswego Authority
Imprest Bills**

July 22 - 27, 2026
W-51

Allen Chase Enterprises, Inc.		\$3,985.00
	Herbicide Spraying on Port Property	
Alta Material Handling		\$2,558.00
	Hercules Trackmobile Lease Payment	
Brophy Services, Inc.		\$1,650.00
	Monthly Janitorial Service at F&W	
Cooper Electric		\$92.64
	Miniature Circuit Breaker 120/240V for Marina Pedestal	
CSX Transportation		\$3,150.00
	Demurrage Charges on 2025 Disputed Invoice	
Glider Oil		\$8,593.24
	Marina Diesel, Port Propane	
Haun Welding Supply Inc.		\$378.51
	Cylinder Lease for June 2026 & 1-Year Cylinder Lease	
Jerome Fire Equipment Co., Inc.		\$1,014.00
	Safety - Recharging of Fire Extinguishers, Hydrostatic Test, & Onsite Service Call	
Marshall + Sterling, Inc.		\$1,000.00
	Insurance Policy Premium	
Pathfinder Bank - LOC (Goble/FEMA)		\$3,388.20
	Interest on LOC	
Pathfinder Bank - 2024 Chevy P/U		\$833.15
	Monthly Vehicle Loan for 2024 Chevy P/U Truck	
Pathfinder Bank - 2026 Ford F250		\$1,132.46
	Monthly Vehicle Loan for 2026 Ford F-250	

**Port of Oswego Authority
Imprest Bills**

July 22 - 27, 2026
W-51

Pitney Bowes Purchase Power		\$150.00
	Postage Meter Refill	
S&B Computer and Office Products, Inc.		\$81.09
	Port Water, Port Water Cooler Rentals, & Credits	
Shark Welding & Repair Service		\$1,250.00
	Washing Barrel Building Floor, Clean up Debris in Barrel Building	
Standard Security Life Ins. Co. of NY		\$1,305.91
	DBL & PFL Quarterly Premiium	
Wells Technology, Inc		\$279.65
	Shop Use Items	
		\$30,841.85

Port of Oswego Authority
Imprest Bills

July 22 - 27, 2026
W-52

Bowers CPAs and Advisors		\$10,000.00
	Progress Billing for the Preparation of Audited Financial Statements for the Year ending 03/31/2026	
Taylor Northeast, Inc.		\$11,988.00
	Forklift Rentals (12 Rentals)	
The Main Street America Group		\$15,440.00
	Commerical Auto Policy	
		\$37,428.00

**Port of Oswego Authority
Imprest Bills**

July 27, 2026
W-53

Crowd Lending Inc.

\$10,000.00

Rent for one month (August 2026) at Hammermill Site for
Aluminum Ingots

\$10,000.00

**Port of Oswego Authority
Imprest Bills**

July 28, 2026
W-54

Bousquet Holstein PLLC	Professional Services - Legal Counsel	\$7,239.75
Business Council of NYS, Inc.	Life, AD& D, LTS Insurance	\$372.32
Cintas	Floor Mats & Work Clothes for Garage Staff	\$251.72
CSEA Employee Benefit Fund	Employee Dental & Vision Insurance	\$1,381.95
CSX Transportation	Demurrage Charges on 2025 Disputed Invoice	\$1,500.00
LEAF	Copier Lease	\$156.99
Oswego Auto Parts	Shop Use Item - Grease Gun	\$299.00
Palladium Times/Sample News Group Oswego	Legal Notice - Facility Welding & Maint. Repair	\$19.07
Paychex	Payroll Administration & Fees	\$1,421.08
Shark Welding & Repair Service	Salt Ship Conveyor Setup (Masaba)	\$8,400.00
TK Elevator Corporation	Fuel Surcharge for Service Call for Elevator	\$100.00
		\$21,141.88

**Port of Oswego Authority
Imprest Bills**

July 28, 2026
W-55

Glider Oil

Marina Gasoline, Port Diesel, & Port Propane

\$9,709.26

\$9,709.26

Port of Oswego Authority

A/P Aging Summary

As of July 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	0.00	0.00	175,900.00	0.00	175,900.00
American Great Lakes Ports Association	0.00	0.00	4,963.50	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
Bousquet Holstein PLLC	0.00	894.50	0.00	0.00	0.00	0.00	894.50
Bowers CPAs and Advisors	3,200.00	0.00	0.00	0.00	0.00	0.00	3,200.00
Burke's Do-it-Best Home Center	266.66	0.00	0.00	0.00	0.00	0.00	266.66
Butler Disposal Systems Inc	243.65	1,254.00	0.00	0.00	0.00	0.00	1,497.65
Canandaigua National Bank	2,567.71	0.00	0.00	0.00	0.00	0.00	2,567.71
Cintas	295.63	0.00	0.00	0.00	0.00	0.00	295.63
City of Oswego Water - #000004-000	444.53	0.00	0.00	0.00	0.00	0.00	444.53
City of Oswego Water - #006583-000	101.56	0.00	0.00	0.00	0.00	0.00	101.56
Computer Outlet North, Inc.	2,230.00	0.98	0.00	0.00	0.00	0.00	2,230.98
CSX Transportation	0.00	162.10	25.86	0.00	0.00	0.00	187.96
Davis Harrison Dion, Inc.	72,850.00	0.00	0.00	0.00	0.00	0.00	72,850.00
Glider Oil	124,508.09	0.00	0.00	0.00	0.00	0.00	124,508.09
Key Bank - B	927.31	0.00	0.00	0.00	0.00	0.00	927.31
LEAF	11,745.62	0.00	0.00	0.00	0.00	0.00	11,745.62
Marshall + Sterling, Inc.	0.00	49,933.00	8,044.00	0.00	0.00	0.00	57,977.00
MassMutual	274.78	0.00	0.00	0.00	0.00	0.00	274.78
Mid Country Machinery, Inc.	7,663.10	0.00	0.00	0.00	0.00	0.00	7,663.10
Mohawk Global Logistics Corp	250.00	0.00	0.00	0.00	0.00	0.00	250.00
NaGr #-04008 Security Gate, Entrance Elec	179.09	0.00	0.00	0.00	0.00	0.00	179.09
NaGr #-05002 Gas & Elec New Garage	252.33	0.00	0.00	0.00	0.00	0.00	252.33
NaGr #-09104 Lighting-1 Gate, 1 NE Corner	140.44	0.00	0.00	0.00	0.00	0.00	140.44
NaGr #-10106 Electric - Barrel Bldg.	0.00	24.32	24.32	-72.96	0.00	0.00	-24.32
NaGr #-32051 Storage (Silo & Barrel Bldg)	3,152.61	0.00	0.00	0.00	0.00	0.00	3,152.61
NaGr #-38107 Gas Museum	27.96	0.00	0.00	0.00	0.00	0.00	27.96
NaGr #-39107 F&W	1,004.22	0.00	0.00	0.00	0.00	0.00	1,004.22
NaGr #-40109 Electric Derrick	32.11	0.00	0.00	0.00	0.00	0.00	32.11
NaGr #-40127 11 Lake St Goble Gas & Elec.	105.65	0.00	0.00	0.00	0.00	0.00	105.65
NaGr #-41109 Electric Museum	443.04	0.00	0.00	0.00	0.00	0.00	443.04
NaGr #-47025 Marina - Pier B	590.41	0.00	0.00	0.00	0.00	0.00	590.41
NaGr #-74022 Vinegar Hill	93.58	0.00	0.00	0.00	0.00	0.00	93.58
NaGr #-83002 - 22 Mercer - Security Pole	29.51	0.00	0.00	0.00	0.00	0.00	29.51
NaGr #-91027 Marina - Pier A	1,379.00	0.00	0.00	0.00	0.00	0.00	1,379.00
Nixon Peabody LLP	0.00	5,379.33	0.00	0.00	0.00	0.00	5,379.33
NYS & Local Employees' Retirement System	0.00	0.00	0.00	0.00	0.00	154,751.00	154,751.00
Oswego Auto Parts	1,727.80	0.00	0.00	0.00	0.00	0.00	1,727.80
Oswego State Athletics	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00
Pathfinder Bank - 2026 Ford F250	1,132.46	0.00	0.00	0.00	0.00	0.00	1,132.46
Pathfinder Bank - LOC	2,900.47	0.00	0.00	0.00	0.00	0.00	2,900.47
Pathfinder Bank - LOC (Goble/FEMA)	4,082.39	0.00	0.00	0.00	0.00	0.00	4,082.39
Raby's Ace Homecenter	121.47	0.00	0.00	0.00	0.00	0.00	121.47
Resilient Support Services, Inc.	23.25	28.14	30.58	0.00	0.00	0.00	81.97
S&B Computer and Office Products, Inc.	1,098.44	0.00	0.00	0.00	0.00	0.00	1,098.44
Scriba Electric Inc.	368.21	0.00	0.00	0.00	0.00	0.00	368.21
Shark Welding & Repair Service	0.00	14,200.00	0.00	0.00	0.00	0.00	14,200.00
Spectrum Business (Port)	180.87	0.00	0.00	0.00	0.00	0.00	180.87
TK Elevator Corporation	0.00	1,127.26	0.00	0.00	0.00	0.00	1,127.26
Tracey Road Equipment, Inc.	69,202.50	0.00	0.00	0.00	0.00	0.00	69,202.50
Wells Technology, Inc	158.67	0.00	0.00	0.00	0.00	0.00	158.67
WEX Inc.	208.91	0.00	0.00	0.00	0.00	0.00	208.91
TOTAL	319,189.49	74,503.63	13,088.26	-72.96	175,900.00	154,751.00	737,359.42

12:46 PM

09/09/26

Port of Oswego Authority
A/R Aging Summary
As of July 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 ¹	5,366.62
ARG International	1,572.51	2,713.96	0.00	0.00	0.00	0.00	4,286.47
Boat U.S.	0.00	0.00	121.50	0.00	0.00	0.00	121.50
Creasy, Troy	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
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 ²	3,200.00
Gehrig, Chad	0.00	0.00	0.00	0.00	3,200.00 ³	0.00	3,200.00
General Services Admin.	9,099.33	0.00	0.00	0.00	0.00	0.00	9,099.33
GT Commodities (Gerald Metals)	200.00	0.00	0.00	0.00	0.00	0.00	200.00
Heidelberg Materials (Lehigh)	17,720.95	0.00	0.00	0.00	0.00	0.00	17,720.95
Manning, Greg	0.00	0.00	0.00	0.00	0.00	4,064.00 ⁴	4,064.00
Marubeni America Corp.	78,684.12	12,990.76	0.00	0.00	0.00	0.00	91,674.88
McKeil Marine	1,465.50	875.50	0.00	0.00	0.00	0.00	2,341.00
Michigan Bulk, LLC	349,006.00	0.00	0.00	0.00	0.00	0.00	349,006.00
Mitsubishi International Corporation	33,541.70	0.00	0.00	0.00	0.00	0.00	33,541.70
NOAA Ship Thomas Jefferson	0.00	500.00	0.00	0.00	0.00	0.00	500.00
Novelis-Oswego Works	0.00	2,265.00	65.00	0.00	0.00	0.00	2,330.00
Novelis-special	305,061.57	0.00	0.00	0.00	0.00	0.00	305,061.57
Nutrien Ag Solutions - CPS	164.52	0.00	0.00	0.00	0.00	0.00	164.52
Taramelli, Chris	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
Walker, Ryan	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
World Shipping, Inc.	32,604.72	0.00	0.00	0.00	0.00	0.00	32,604.72
WT Terminal Oswego, LLC	1,923.45	0.00	0.00	0.00	0.00	0.00	1,923.45
TOTAL	831,044.37	18,970.22	186.50	0.00	3,200.00	12,480.62	865,881.71

1. Final notice of outstanding account and impending legal action letter being mailed

2. Final notice of outstanding account and impending legal action letter being mailed

3. In discussion with executive management

4. Final notice of outstanding account and impending legal action letter being mailed

Grants Receivable Summary
as of 7/31/2026

Project #		Name	Grant Receivable
REDI Funds	19515	Goble Marina	\$ 154,325.79
PFRAP	3935.59	Goble Marina	\$ 100.00
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>\$ 781,685.90</u>

Port of Oswego Authority
Loan Summary
as of July 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	\$ 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	\$ 257,967.16	\$ -	7.750%
Note Payable - 2024 Chevy Silverado	\$ 27,666.56	\$ -	6.875%
Note Payable - SANY Wheel Loader	\$ 168,709.46	\$ -	6.750%
Note Payable - 2026 Ford F250	\$ 51,539.57	\$ -	6.85%

Port of Oswego Authority
Schedule of Assets
As of July 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	5,476,287.97	-2,832,894.33	2,643,393.64
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	34,102.24	-32,872.24	1,230.00
Total Fixed Assets	58,870,873.49	-24,057,875.68	34,812,997.81

Port of Oswego Authority
YTD Sales Report
April through July 2026

	Apr - Jul 26	%	Apr - Jul 25	%	\$ Change
Income					
4000000 · Storage					
4000100 · Storage - Novelis	60,549.99	3.0%	36,419.35	2.6%	24,130.64
4002800 · Storage - Marubeni	14,535.98	0.7%	14,036.01	1.0%	499.97
4002900 · Storage - Glencore	0.00	0.0%	7,733.13	0.6%	-7,733.13
4003000 · Storage - Goldman Sachs	0.00	0.0%	13,353.70	1.0%	-13,353.70
4003300 · Storage - ARG Intl.	3,343.28	0.2%	8,391.75	0.6%	-5,048.47
4003500 · Storage - Mitsubishi	3,173.71	0.2%	1,302.76	0.1%	1,870.95
4004100 · Storage - SQC Metals	0.00	0.0%	21,322.57	1.5%	-21,322.57
4004200 · Storage - Gunvor	0.00	0.0%	48,612.56	3.5%	-48,612.56
4004300 · Storage - Hartree Partners	0.00	0.0%	925.03	0.1%	-925.03
4004400 · Storage - The Delong Co.	3,000.00	0.2%	7,091.66	0.5%	-4,091.66
4004500 · Storage - GT Commodities	0.00	0.0%	16,212.21	1.2%	-16,212.21
4004700 · Storage - Michigan Bulk	4,000.00	0.2%	0.00	0.0%	4,000.00
4005000 · Storage - Miscellaneous	109,516.89	5.5%	10,603.87	0.8%	98,913.02
Total 4000000 · Storage	198,119.85	9.9%	186,004.60	13.2%	12,115.25
4100000 · Dockage					
4100100 · Dockage - Algoma Central	3,771.69	0.2%	7,543.38	0.5%	-3,771.69
4100200 · Dockage - Heidelberg	25,441.86	1.3%	14,965.80	1.1%	10,476.06
4101600 · Dockage - World Shipping	31,404.72	1.6%	0.00	0.0%	31,404.72
4102700 · Dockage - McKeil Marine	1,800.00	0.1%	1,800.00	0.1%	0.00
4102900 · Dockage - WT Terminal	2,418.00	0.1%	2,380.95	0.2%	37.05
Total 4100000 · Dockage	64,836.27	3.3%	26,690.13	1.9%	38,146.14
4200000 · Wharfage					
4200100 · Wharfage - Nutrien Ag	10,463.52	0.5%	10,873.78	0.8%	-410.26
4200200 · Wharfage - Heidelberg	66,815.47	3.4%	32,574.82	2.3%	34,240.65
4202500 · Wharfage - Marubeni	13,080.63	0.7%	2,143.63	0.2%	10,937.00
4203600 · Wharfage - WT Terminal Oswego	5,817.63	0.3%	3,458.08	0.2%	2,359.55
4205700 · Wharfage - Mitsubishi	2,473.48	0.1%	2,859.13	0.2%	-385.65
4205900 · Wharfage - ARG	3,198.93	0.2%	0.00	0.0%	3,198.93
4206000 · Wharfage - Michigan Bulk	18,760.00	0.9%	0.00	0.0%	18,760.00
Total 4200000 · Wharfage	120,609.66	6.0%	51,909.44	3.7%	68,700.22
4300000 · Loading and Unloading					
4300200 · Loading and Un - Nutrien Ag	23,482.95	1.2%	18,446.53	1.3%	5,036.42
4300300 · Loading and Un - Novelis	239,189.77	12.0%	166,903.32	11.9%	72,286.45
4304900 · Loading and Un - Glencore	0.00	0.0%	1,413.40	0.1%	-1,413.40
4305100 · Loading and Un - Marubeni	29,864.69	1.5%	29,341.75	2.1%	522.94
4305400 · Loading and Un - Goldman Sachs	0.00	0.0%	32,636.45	2.3%	-32,636.45
4305600 · Loading and Un - ARG Intl.	8,729.50	0.4%	11,006.17	0.8%	-2,276.67
4305900 · Loading and Un - Mitsubishi	11,863.46	0.6%	23,837.19	1.7%	-11,973.73
4306600 · Loading and Un - SQC Metals	0.00	0.0%	0.00	0.0%	0.00
4306700 · Loading and Un - Gunvor	0.00	0.0%	12,770.10	0.9%	-12,770.10

Port of Oswego Authority
YTD Sales Report
April through July 2026

	Apr - Jul 26	%	Apr - Jul 25	%	\$ Change
4306800 · Loading and Un - The Delong Co.	2,791.06	0.1%	11,678.72	0.8%	-8,887.66
4306900 · Loading and Un - GT Commodities	0.00	0.0%	13,082.07	0.9%	-13,082.07
4307200 · Loading and Un - Hartree Prtnrs	0.00	0.0%	7,412.05	0.5%	-7,412.05
4307300 · Loading and Un - Rio Tinto	0.00	0.0%	3,735.08	0.3%	-3,735.08
Total 4300000 · Loading and Unloading	315,921.43	15.8%	332,262.83	23.6%	-16,341.40
4400000 · Rental					
4400200 · Rental - DeLong, Fred	1,500.00	0.1%	1,500.00	0.1%	0.00
4400300 · Rental - Novelis	8,909.20	0.4%	8,695.08	0.6%	214.12
4400500 · Rental - General Svces Admin	36,284.56	1.8%	34,537.48	2.5%	1,747.08
4400600 · Rental - Heidelberg	23,367.68	1.2%	23,367.68	1.7%	0.00
4402400 · Rental - Vinegar Hill, LLC	0.00	0.0%	1,558.13	0.1%	-1,558.13
4402600 · Rental - Nutrien Ag	29,896.36	1.5%	29,896.36	2.1%	0.00
4403100 · Rental - H.Lee White Museum	0.00	0.0%	900.00	0.1%	-900.00
4403400 · Rental - Shark-Attach Office	425.00	0.0%	1,700.00	0.1%	-1,275.00
4403500 · Rental - WT Terminal Oswego LLC	24,581.28	1.2%	24,581.28	1.7%	0.00
4405000 · Rental - Miscellaneous	95,100.00	4.8%	140,700.00	10.0%	-45,600.00
Total 4400000 · Rental	220,064.08	11.0%	267,436.01	19.0%	-47,371.93
4500000 · Misc Income					
4500200 · Misc Income - Novelis	30,540.55	1.5%	16,547.00	1.2%	13,993.55
4501900 · Misc Income - Demurrage reimbur	300.00	0.0%	0.00	0.0%	300.00
4502000 · Misc Income - Labor	110,527.18	5.5%	52,019.50	3.7%	58,507.68
4504900 · Misc Income - Metered Water	136.17	0.0%	130.00	0.0%	6.17
4505000 · Misc Income - Other	35,817.50	1.8%	71,170.65	5.1%	-35,353.15
4505400 · Misc Income - Security East	6,064.50	0.3%	7,319.46	0.5%	-1,254.96
Total 4500000 · Misc Income	183,385.90	9.2%	147,186.61	10.5%	36,199.29
4600000 · Stevedoring					
4600600 · Stevedoring - World Shipping	1,200.00	0.1%	0.00	0.0%	1,200.00
4601800 · Stevedoring - Marubeni	123,117.96	6.2%	20,087.14	1.4%	103,030.82
4602600 · Stevedoring - McKeil Marine	7,441.75	0.4%	4,377.50	0.3%	3,064.25
4602800 · Stevedoring - Mitsubishi	23,085.77	1.2%	26,791.85	1.9%	-3,706.08
4603200 · Stevedoring - ARG	27,890.70	1.4%	0.00	0.0%	27,890.70
4605000 · Stevedoring - Miscellaneous	2,375.00	0.1%	0.00	0.0%	2,375.00
4606200 · Stevedoring - Michigan Bulk	291,483.50	14.6%	0.00	0.0%	291,483.50
Total 4600000 · Stevedoring	476,594.68	23.9%	51,256.49	3.6%	425,338.19
4800000 · Marina Income	412,466.80	20.7%	337,939.64	24.1%	74,527.16
4850000 · RV Park	1,950.00	0.1%	4,450.00	0.3%	-2,500.00
Total Income	1,993,948.67	100.0%	1,405,135.75	100.0%	588,812.92

August

**Port of Oswego Authority
Imprest Bills**

August 6 - 7, 2026
W-59

Key Bank - B		\$927.31
	Monthly Credit Card Charges	
Avaya Financial Services		\$2,145.50
	Telephone Lease	
Benefit Resource, Inc.		\$125.00
	Pre-Tax Monthly Administration Fee for July 2026	
Bousquet Holstein PLLC		\$894.50
	Professional Services - Legal Counsel - General Counsel	
Burke's Do-it-Best Home Center		\$266.66
	Shop Use Items - Repair Items for the Marina, Repair Items for Goble Marina, Marina Pedestal Repairs, Salt Ship Expense	
Canandaigua National Bank		\$2,567.71
	Interest on LOC	
Cintas		\$295.63
	Floor Mats & Work Clothes for Garage Staff	
Computer Outlet North, Inc.		\$2,556.38
	Connectors, Monthly E-Mails, Cloud Back-Up, Monitoring Application, 10-Hour Service Agreement, 10TB SAS 12Gb/s 7.2 kRPM 3.5" HDD	
Glider Oil		\$18,032.12
	Marina Diesel, Marina Gasoline, & Port Propane	
Mohawk Global Logistics Corp		\$250.00
	Professional Services - FTZ Consuling	
Pathfinder Bank - LOC		\$2,900.47
	Interest on LOC	
Paychex		\$1,913.38
	Payroll Administration & Fees	
Resilient Support Services, Inc.		\$23.25
	Office Supplies - Binder Clips & Notepads	
S&B Computer and Office Products, Inc.		\$268.02
	Office Supplies, Housekeeping Supplies, USGS Water, & Credits	

**Port of Oswego Authority
Imprest Bills**

August 7 - 12, 2026
W-62

James D. Miner		\$6,289.92
	Vacaton Pay-Out for retired employee (240.5 hours)	
Butler Disposal Systems Inc		\$1,254.00
	Rolloff Haul, Fuel Surcharge, & Oswego County Tipping fees (12.10 ton)	
Certified Laboratories		\$391.00
	Shop Use Items - Clean Stop Aerosol & Free Aerosol	
Ed & Ed Business Technology, Inc.		\$94.60
	Contracts Charge for Copiers	
Glider Oil		\$26,767.03
	Marina Gasoline, Marina Diesel, & Port Propane	
NaGr #-09104 Lighting-1 Gate, 1 NE Corner		\$140.44
	Electric Supply & Delivery (1 Account)	
Oswego Auto Parts		\$1,727.80
	Shop Use Items - Gear Oil for the Masaba, Red-Tacky Grease, Battery for the Masaba, Valvoline Crimson Grease, Hose End Fittings for the Masaba, Battery Packs, & Hose Clamps for the Masaba	

\$36,664.79

Port of Oswego Authority
Imprest Bills

August 18 - 19, 2026
W-65

National Grid		\$8,230.53
	Electric Supply & Delivery (14 Accounts)	
Pathfinder Bank - LOC (Goble/FEMA)		\$4,082.39
	Interest on LOC	
		\$12,312.92

Port of Oswego Authority
Imprest Bills

August 19 - 20, 2026
W-67

Ally		\$379.67
	Monthly Lease Payment for 2025 Jeep Compass	
Alta Material Handling		\$2,558.00
	Hercules Trackmobile Lease Payment	
Bowers CPAs and Advisors		\$3,200.00
	Lease Crunch Invoice - annual subscription fee for maintaining 12 leases in accordance with GASB 87, Leases	
Brophy Services, Inc.		\$1,650.00
	Monthly Janitorial Service at F&W	
Butler Disposal Systems Inc		\$243.65
	Trash Service - Dumpster Rental, Recycle Service, & Fuel Surcharge	
City of Oswego Water - #000004-000		\$444.53
	Water & Sewer - 1 East 2nd Street	
City of Oswego Water - #006583-000		\$101.56
	Water & Sewer - Lake Road Water Line	
Haun Welding Supply Inc.		\$265.15
	Cylinder Lease for July 2026	
Mid Country Machinery, Inc.		\$7,663.10
	1 Week Rental for Excavator	
Nixon Peabody LLP		\$5,379.33
	Professional Services - Legal Counsel	
Pathfinder Bank - 2024 Chevy P/U		\$833.15
	Monthly Vehicle Loan for 2024 Chevy P/U Truck	
Pathfinder Bank - 2026 Ford F250		\$1,132.46
	Monthly Vehicle Loan for 2026 Ford P/U Truck	
Paychex		\$497.80
	Payroll Administration & Fees	
Raby's Ace Homecenter		\$121.47
	Aluminum Shovels for the salt vessel	
S&B Computer and Office Products, Inc.		\$782.42
	Marina Water, Port Water, Office Supplies, Housekeeping Supplies, & Credits	
Scriba Electric Inc.		\$368.21
	07/20/2026 Service Call to the Marina (Gehrig)	

Port of Oswego Authority
Imprest Bills

August 19 - 20, 2026
W-67

State Insurance Fund	Worker's Comensation Monthly Installment	\$1,337.69
TK Elevator Corporation	07/20/2026 - Service call for the elevator	\$1,127.26
Verizon Business	Port Cell Phones for Drumm, McMahon, Lundy, & DeCarr	\$133.13
Wells Technology, Inc	Shop Use Items & Supplies	\$158.67
WEX Inc.	Fuel for Port Vehicles	\$208.91
Northern Asphalt, LLC	Road Millings Delivered for Hammermill road	\$1,500.00
		\$30,086.16

Port of Oswego Authority
Imprest Bills

August 20, 2021
W-68

Davis Harrison Dion, Inc.

\$72,850.00

Professional Services - Monthly Consultant Retainer Services &
Rental for Salt Vessel Grabs

\$72,850.00

**Port of Oswego Authority
Imprest Bills**

August 20, 2026
W-7C

Glider Oil

\$80,376.86

Port Propane, Port Diesel, Marina Gasoline, Marina Diesel

\$80,376.86

Port of Oswego Authority
Imprest Bills

August 20, 2026
W-7'

LEAF

\$11,745.62

Heavy Forklift Monthly Payment & Wheel Loader Monthly Payment

\$11,745.62

Port of Oswego Authority
Imprest Bills

August 20, 2026
W-72

Shark Welding & Repair Service

\$20,000.00

Rigging & General Labor for Salt Vessel Unload, Welding Repairs
for Salt Vessel Cover, Cargo Stand, and Hand Rail, and
Warehouse Column Repairs; Rail Track Repairs from Dome #2
to the End of Rail Line

\$20,000.00

Port of Oswego Authority
Imprest Bills

August 20, 2026
W-73

Tracey Road Equipment, Inc.

\$69,202.50

Rental of 8 Pieces of Heavy Equipment for Salt Vessel - Payloaders,
Buckets, Rock Trucks, Excavator, Bulldozer

\$69,202.50

Port of Oswego Authority
Imprest Bills

August 24 - 25, 2026
W-74

L&S Excavating, Inc.

\$10,700.00

Road Repairs and Maintenance for the Hammermill Property
(brush-hogging property, constructed and compacting access road
with road millings)

Crowd Lending Inc.

\$10,000.00

Monthly Rent - August Monthly Rent

\$20,700.00

**Port of Oswego Authority
Imprest Bills**

August 25, 202
W-7

Business Council of NYS, Inc.		\$400.00
	Life, AD&D, LTS Insurance	
Glider Oil		\$8,673.30
	Marina Gasoline and Port Propane	
Kampnich Event Outfitters LLC.		\$1,100.00
	Luxury Toilet for HLWMM for the NOAA Ship Public Tours	
Lockwood Septic Service CDS, Inc.		\$200.00
	Pumped Tanks on the Kaho	
Rombough Electric Inc.		\$272.00
	Service Call for the Marina (Gehrig)	
S&B Computer and Office Products, Inc.		\$167.77
	Port Water Cooler Rental, USGS Water Cooler Rental, & Office Supplies, Housekeeping Supplies, & Credits	
Taylor Northeast, Inc.		\$11,988.00
	Forklift Rentals (12 Rentals)	
Tolls by Mail		\$7.01
	NYS Thruway Charge (going to get the Security vehicle in July)	
		\$22,808.11

**Port of Oswego Authority
Imprest Bills**

August 26 - 28, 2026
W-76

Marshall + Sterling, Inc.

Multiple Insurance Policy Premiums

\$57,977.00

\$57,977.00

Port of Oswego Authority
Imprest Bills

August 26 - 28, 2026
W-77

Steve Terzulli		\$50.00
	Watercraft Lease Agreement between POA and Steve Terzulli	
PathFinder Bank		\$20,000.00
	Prinicpal Payment on LOC	
Crowd Lending Inc.		\$9,000.00
	Monthly Rent - September Monthly Rent for Hammermill	
		\$29,050.00

Port of Oswego Authority

A/P Aging Summary

As of August 31, 2026

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Aflac	941.72	0.00	0.00	0.00	0.00	0.00	941.72
Alta Material Handling	0.00	0.00	0.00	0.00	0.00	175,900.00	175,900.00
American Great Lakes Ports Association	0.00	4,963.50	0.00	4,963.50	0.00	0.00	9,927.00
Avaya Financial Services	2,145.50	0.00	0.00	0.00	0.00	0.00	2,145.50
Brady Systems	1,666.00	0.00	0.00	0.00	0.00	0.00	1,666.00
Burke's Do-it-Best Home Center	22.47	0.00	0.00	0.00	0.00	0.00	22.47
Butler Disposal Systems Inc	353.65	0.00	0.00	0.00	0.00	0.00	353.65
Canandaigua National Bank	1,770.83	0.00	0.00	0.00	0.00	0.00	1,770.83
Cintas	591.26	0.00	0.00	0.00	0.00	0.00	591.26
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
Computer Outlet North, Inc.	0.00	1,943.00	0.00	0.00	0.00	0.00	1,943.00
Cooper Electric	96.65	0.00	0.00	0.00	0.00	0.00	96.65
Crowd Lending Inc.	0.00	-10,000.00	0.00	0.00	0.00	0.00	-10,000.00
CSEA Employee Benefit Fund	1,557.18	0.00	0.00	0.00	0.00	0.00	1,557.18
CSX Transportation	0.00	82.27	162.10	0.00	25.86	0.00	270.23
Glider Oil	67,810.63	0.00	0.00	0.00	0.00	0.00	67,810.63
Key Bank - B	7,260.47	0.00	0.00	0.00	0.00	0.00	7,260.47
L&S Excavating, Inc.	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
LEAF	11,902.61	0.00	0.00	0.00	0.00	0.00	11,902.61
Lockwood Septic Service CDS, Inc.	200.00	0.00	0.00	0.00	0.00	0.00	200.00
MassMutual	274.78	0.00	0.00	0.00	0.00	0.00	274.78
Mikel's Auto Repair & Sales Inc.	0.00	3,614.00	0.00	0.00	0.00	0.00	3,614.00
NaGr #05002 Gas & Elec New Garage	234.33	0.00	0.00	0.00	0.00	0.00	234.33
NaGr #09104 Lighting-1 Gate, 1 NE Corner	144.21	0.00	0.00	0.00	0.00	0.00	144.21
NaGr #10106 Electric - Barrel Bldg.	0.00	0.00	24.32	24.32	-72.96	0.00	-24.32
NaGr #38103 Gas & Elec Main Warehouse	4,066.85	0.00	0.00	0.00	0.00	0.00	4,066.85
NaGr #38107 Gas Museum	27.96	0.00	0.00	0.00	0.00	0.00	27.96
NaGr #40109 Electric Derrick	31.71	0.00	0.00	0.00	0.00	0.00	31.71
NaGr #41109 Electric Museum	468.56	0.00	0.00	0.00	0.00	0.00	468.56
NaGr #47025 Marina - Pier B	618.97	0.00	0.00	0.00	0.00	0.00	618.97
NaGr #74022 Vinegar Hill	76.48	0.00	0.00	0.00	0.00	0.00	76.48
NaGr #83002 - 22 Mercer - Security Pole	29.08	0.00	0.00	0.00	0.00	0.00	29.08
NaGr #91027 Marina - Pier A	1,106.25	0.00	0.00	0.00	0.00	0.00	1,106.25
NYS & Local Employees' Retirement System	0.00	0.00	0.00	0.00	0.00	154,751.00	154,751.00
NYS Dept. of Agriculture & Markets	15.00	0.00	0.00	0.00	0.00	0.00	15.00
Oswego Auto Parts	1,986.11	0.00	0.00	0.00	0.00	0.00	1,986.11
Oswego Co. Bus. Mag., Inc.	30.00	0.00	0.00	0.00	0.00	0.00	30.00
Oswego State Athletics	0.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
Pathfinder Bank - 2026 Ford F250	1,132.46	0.00	0.00	0.00	0.00	0.00	1,132.46
Pathfinder Bank - LOC	2,879.90	0.00	0.00	0.00	0.00	0.00	2,879.90
Pathfinder Bank - LOC (Goble/FEMA)	4,082.39	0.00	0.00	0.00	0.00	0.00	4,082.39
Patricia J. Scanlon - Consultant	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
Pitney Bowes Global Financial Serv LLC	201.18	0.00	0.00	0.00	0.00	0.00	201.18
Raby's Ace Homecenter	22.49	0.00	0.00	0.00	0.00	0.00	22.49
S&B Computer and Office Products, Inc.	616.70	0.00	0.00	0.00	0.00	0.00	616.70
Spectrum Business (Port)	180.87	0.00	0.00	0.00	0.00	0.00	180.87
The Main Street America Group	1,292.00	0.00	0.00	0.00	0.00	0.00	1,292.00
Tracey Road Equipment, Inc.	20,490.00	0.00	0.00	0.00	0.00	0.00	20,490.00
WEX Inc.	111.49	0.00	0.00	0.00	0.00	0.00	111.49
TOTAL	139,978.74	602.77	186.42	6,487.82	-47.10	330,651.00	477,859.65

12:45 PM

09/09/26

Port of Oswego Authority
A/R Aging Summary
As of August 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 ¹	5,366.62
ARG International	63.72	0.00	0.00	0.00	0.00	0.00	63.72
Creasy, Troy	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
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 ²	3,200.00
Gehrig, Chad	0.00	0.00	0.00	0.00	0.00	3,200.00 ³	3,200.00
General Services Admin.	9,099.32	0.00	0.00	0.00	0.00	0.00	9,099.32
Heidelberg Materials (Lehigh)	22,442.46	0.00	0.00	0.00	0.00	0.00	22,442.46
Manning, Greg	0.00	0.00	0.00	0.00	0.00	4,064.00 ⁴	4,064.00
Marubeni America Corp.	107,384.84	16,076.80	0.00	0.00	0.00	0.00	123,461.64
McKeil Marine	1,455.50	0.00	0.00	0.00	0.00	0.00	1,455.50
Mitsubishi International Corporation	72,977.87	0.00	0.00	0.00	0.00	0.00	72,977.87
Novelis-Oswego Works	0.00	2,265.00	0.00	0.00	0.00	0.00	2,265.00
Novelis-special	289,628.32	26,586.13	0.00	0.00	0.00	0.00	316,214.45
Nutrien Ag Solutions - CPS	1,724.96	0.00	0.00	0.00	0.00	0.00	1,724.96
Taramelli, Chris	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
Walker, Ryan	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
WT Terminal Oswego, LLC	8,923.45	0.00	0.00	0.00	0.00	0.00	8,923.45
TOTAL	513,700.44	44,552.93	0.00	0.00	0.00	15,680.62	573,933.99

1. Final notice of outstanding account and impending legal action letter being mailed

2. Final notice of outstanding account and impending legal action letter being mailed

3. In discussion with executive management

4. Final notice of outstanding account and impending legal action letter being mailed

Grants Receivable Summary
as of 8/31/2026

Project #		Name	Grant Receivable
REDI Funds	19515	Goble Marina	\$ 154,325.79
PFRAP	3935.59	Goble Marina	\$ 100.00
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	\$ 182,419.74
			<u>\$ 339,791.20</u>

Port of Oswego Authority
Loan Summary
as of August 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	\$ 475,482.75	\$ 24,517.25	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	\$ 251,374.67	\$ -	7.750%
Note Payable - 2024 Chevy Silverado	\$ 26,996.96	\$ -	6.875%
Note Payable - SANY Wheel Loader	\$ 166,171.36	\$ -	6.750%
Note Payable - 2026 Ford F250	\$ 50,712.27	\$ -	6.85%

Port of Oswego Authority
Schedule of Assets
As of August 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	5,476,287.97	-2,832,894.33	2,643,393.64
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	34,102.24	-32,872.24	1,230.00
Total Fixed Assets	58,870,873.49	-24,057,875.68	34,812,997.81

Port of Oswego Authority
YTD Sales Report
April through August 2026

	Apr - Aug 26	%	Apr - Aug 25	%	\$ Change
Income					
4000000 · Storage					
4000100 · Storage - Novelis	75,127.12	3.0%	44,746.21	2.4%	30,380.91
4002800 · Storage - Marubeni	17,429.75	0.7%	16,776.54	0.9%	653.21
4002900 · Storage - Glencore	0.00	0.0%	7,733.13	0.4%	-7,733.13
4003000 · Storage - Goldman Sachs	0.00	0.0%	13,778.91	0.7%	-13,778.91
4003300 · Storage - ARG Intl.	3,407.00	0.1%	13,357.62	0.7%	-9,950.62
4003500 · Storage - Mitsubishi	3,706.74	0.1%	1,340.20	0.1%	2,366.54
4003800 · Storage - Alcoa	0.00	0.0%	489.46	0.0%	-489.46
4004100 · Storage - SQC Metals	0.00	0.0%	21,322.57	1.1%	-21,322.57
4004200 · Storage - Gunvor	0.00	0.0%	58,838.13	3.1%	-58,838.13
4004300 · Storage - Hartree Partners	0.00	0.0%	982.50	0.1%	-982.50
4004400 · Storage - The DeLong Co.	4,000.00	0.2%	8,091.66	0.4%	-4,091.66
4004500 · Storage - GT Commodities	308.29	0.0%	19,601.44	1.0%	-19,293.15
4004700 · Storage - Michigan Bulk	4,000.00	0.2%	0.00	0.0%	4,000.00
4005000 · Storage - Miscellaneous	148,061.65	6.0%	14,967.00	0.8%	133,094.65
Total 4000000 · Storage	256,040.55	10.3%	222,025.37	11.7%	34,015.18
4100000 · Dockage					
4100100 · Dockage - Algoma Central	3,771.69	0.2%	7,543.38	0.4%	-3,771.69
4100200 · Dockage - Heidelberg	31,428.18	1.3%	17,958.96	0.9%	13,469.22
4101600 · Dockage - World Shipping	31,404.72	1.3%	0.00	0.0%	31,404.72
4102700 · Dockage - McKeil Marine	2,400.00	0.1%	1,800.00	0.1%	600.00
4102900 · Dockage - WT Terminal	2,418.00	0.1%	3,174.60	0.2%	-756.60
Total 4100000 · Dockage	71,422.59	2.9%	30,476.94	1.6%	40,945.65
4200000 · Wharfage					
4200100 · Wharfage - Nutrien Ag	10,463.52	0.4%	10,873.78	0.6%	-410.26
4200200 · Wharfage - Heidelberg	83,271.61	3.4%	40,663.86	2.1%	42,607.75
4202500 · Wharfage - Marubeni	16,379.40	0.7%	2,143.63	0.1%	14,235.77
4203600 · Wharfage - WT Terminal Oswego	5,817.63	0.2%	4,547.63	0.2%	1,270.00
4205700 · Wharfage - Mitsubishi	5,773.43	0.2%	2,859.13	0.2%	2,914.30
4205900 · Wharfage - ARG	3,198.93	0.1%	0.00	0.0%	3,198.93
4206000 · Wharfage - Michigan Bulk	18,760.00	0.8%	0.00	0.0%	18,760.00
Total 4200000 · Wharfage	143,664.52	5.8%	61,088.03	3.2%	82,576.49
4300000 · Loading and Unloading					
4300200 · Loading and Un - Nutrien Ag	25,207.91	1.0%	18,776.72	1.0%	6,431.19
4300300 · Loading and Un - Novelis	304,302.01	12.3%	229,960.58	12.1%	74,341.43
4304900 · Loading and Un - Glencore	0.00	0.0%	1,413.40	0.1%	-1,413.40
4305100 · Loading and Un - Marubeni	41,643.04	1.7%	37,145.66	2.0%	4,497.38
4305400 · Loading and Un - Goldman Sachs	0.00	0.0%	32,636.45	1.7%	-32,636.45
4305600 · Loading and Un - ARG Int.	8,729.50	0.4%	16,803.05	0.9%	-8,073.55
4305900 · Loading and Un - Mitsubishi	20,025.73	0.8%	28,918.20	1.5%	-8,892.47
4306200 · Loading and Un - Alcoa	0.00	0.0%	25,482.78	1.3%	-25,482.78

Port of Oswego Authority
YTD Sales Report
April through August 2026

	Apr - Aug 26	%	Apr - Aug 25	%	\$ Change
4306600 · Loading and Un - SQC Metals	0.00	0.0%	0.00	0.0%	0.00
4306700 · Loading and Un - Gunvor	0.00	0.0%	15,370.15	0.8%	-15,370.15
4306800 · Loading and Un - The Delong Co.	2,791.06	0.1%	11,678.72	0.6%	-8,887.66
4306900 · Loading and Un - GT Commodities	1,877.76	0.1%	21,673.05	1.1%	-19,795.29
4307200 · Loading and Un - Hartree Prtnrs	0.00	0.0%	7,763.60	0.4%	-7,763.60
4307300 · Loading and Un - Rio Tinto	0.00	0.0%	3,735.08	0.2%	-3,735.08
Total 4300000 · Loading and Unloading	404,577.01	16.3%	451,357.44	23.7%	-46,780.43
4400000 · Rental					
4400200 · Rental - DeLong, Fred	1,875.00	0.1%	1,875.00	0.1%	0.00
4400300 · Rental - Novelis	11,136.50	0.4%	10,868.85	0.6%	267.65
4400500 · Rental - General Svces Admin	45,355.33	1.8%	43,171.85	2.3%	2,183.48
4400600 · Rental - Heidelberg	29,209.60	1.2%	29,209.60	1.5%	0.00
4402400 · Rental - Vinegar Hill, LLC	0.00	0.0%	1,558.13	0.1%	-1,558.13
4402600 · Rental - Nutrien Ag	37,370.45	1.5%	37,370.45	2.0%	0.00
4403100 · Rental - H.Lee White Museum	0.00	0.0%	900.00	0.0%	-900.00
4403400 · Rental - Shark-Attach Office	425.00	0.0%	2,125.00	0.1%	-1,700.00
4403500 · Rental - WT Terminal Oswego LLC	30,726.60	1.2%	30,726.60	1.6%	0.00
4405000 · Rental - Miscellaneous	142,550.00	5.8%	210,900.00	11.1%	-68,350.00
Total 4400000 · Rental	298,648.48	12.1%	368,705.48	19.4%	-70,057.00
4500000 · Misc Income					
4500200 · Misc Income - Novelis	40,400.09	1.6%	16,547.00	0.9%	23,853.09
4501900 · Misc Income - Demurrage reimbur	300.00	0.0%	0.00	0.0%	300.00
4502000 · Misc Income - Labor	130,039.18	5.2%	77,776.50	4.1%	52,262.68
4504900 · Misc Income - Metered Water	136.17	0.0%	130.00	0.0%	6.17
4505000 · Misc Income - Other	38,385.87	1.5%	123,704.60	6.5%	-85,318.73
4505400 · Misc Income - Security East	8,008.50	0.3%	11,847.96	0.6%	-3,839.46
Total 4500000 · Misc Income	217,269.81	8.8%	230,006.06		-12,736.25
4600000 · Stevedoring					
4600600 · Stevedoring - World Shipping	1,200.00	0.0%	0.00	0.0%	1,200.00
4601800 · Stevedoring - Marubeni	153,906.44	6.2%	20,087.14	1.1%	133,819.30
4602600 · Stevedoring - McKeil Marine	8,755.00	0.4%	5,253.00	0.3%	3,502.00
4602800 · Stevedoring - Mitsubishi	53,885.34	2.2%	26,791.85	1.4%	27,093.49
4603200 · Stevedoring - ARG	27,890.70	1.1%	0.00	0.0%	27,890.70
4605000 · Stevedoring - Miscellaneous	3,375.00	0.1%	0.00	0.0%	3,375.00
4606200 · Stevedoring - Michigan Bulk	291,483.50	11.8%	0.00	0.0%	291,483.50
Total 4600000 · Stevedoring	540,495.98	21.8%	52,131.99	2.7%	488,363.99
4800000 · Marina Income	542,498.32	21.9%	480,852.91	25.3%	61,645.41
4850000 · RV Park	3,125.00	0.1%	4,825.00	0.3%	-1,700.00
Total Income	2,477,742.26	100.0%	1,901,469.22	100.0%	576,273.04

Exhibit D

BOARD RESOLUTION

RESOLUTION NO. _____

SUBJECT: Non-Recognition of Proposed Renaming of Lake Ontario to "Lake America"

DATE: September 14, 2026

WHEREAS, Lake Ontario holds a rich historical, cultural, and geographic identity shared between international, regional, and local communities, carrying deep heritage and established regional branding recognized worldwide; and

WHEREAS, the proposed renaming of Lake Ontario to "Lake America" threatens to erase shared cultural history and undermine cross-border relationships essential to our region's economic ecosystem; and

WHEREAS, local businesses, tourism industries, maritime shipping operators, and supply chain partners rely heavily on the global name recognition and established identity of Lake Ontario; and

WHEREAS, forcing a name change would impose substantial administrative, financial, and regulatory burdens on businesses—requiring costly updates to marketing materials, legal documentation, environmental permits, licensing, mapping, and logistics networks; and

WHEREAS, the economic disruption and public confusion caused by such a change would directly harm regional trade, local enterprises, and community cohesion;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby formally records that this organization **WILL NOT RECOGNIZE** any legislative or administrative proposal, designation, or attempt to rename Lake Ontario to "Lake America"; and

BE IT FURTHER RESOLVED, that this organization will continue to use, promote, and uphold the name "Lake Ontario" in all official communications, business operations, documentation, and public advocacy; and

BE IT FURTHER RESOLVED, that the Executive Leadership of this organization is authorized and directed to convey this stance of non-recognition to relevant federal, state, and local regulatory bodies, elected officials, trade associations, and public media; and

BE IT FURTHER RESOLVED, that the officers of this organization are authorized to take all necessary and proper actions to advocate for the continued recognition of the name Lake Ontario in the interest of protecting our local business community and regional heritage.

Exhibit E

RESOLUTION NO. 2026-_____

PORT OF OSWEGO AUTHORITY

September 14th, 2026

RESOLUTION AUTHORIZING DIRECT CONTRACT AWARD FOR FACILITY WELDING AND MAINTENANCE REPAIR SERVICES FOLLOWING UNSUCCESSFUL COMPETITIVE SOLICITATION

WHEREAS, the Port of Oswego Authority (the "Authority") requires ongoing facility welding, structural steel fabrication, and emergency maintenance repair services to preserve the safety, structural integrity, and operational capacity of its docks, maritime infrastructure, and facilities; and

WHEREAS, pursuant to New York State Public Authorities Law and General Municipal Law § 103, the Authority duly authorized and issued a formal public Request for Proposals (RFP) for **Facility Welding and Maintenance Repair Services**; and

WHEREAS, the Authority fully satisfied all statutory public advertising requirements, including publication in the *New York State Contract Reporter* for required statutory period, publication in the *Oswego Palladium-Times*, and public posting on the Authority's official website, while establishing NYS Department of Labor Prevailing Wage Schedule.

WHEREAS, at the designated deadline for submission, zero (0) bids or proposals were received by the Authority; and

WHEREAS, New York State administrative guidelines permit a public authority to negotiate and enter into a direct contract when a fully compliant, open competitive procurement yields zero responsive proposals and market failure is established; and

WHEREAS, the Executive Director has reviewed the qualifications, performance history, and proposed rates of the incumbent contractor, **Shark Welding and Repair Service**, and determined that the firm is fully qualified and that its pricing is fair, reasonable, and aligned with market standards;

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE PORT OF OSWEGO AUTHORITY BOARD OF DIRECTORS AS FOLLOWS:

1. **Acceptance of Procurement Report:** The Board hereby accepts the procurement summary provided by the Executive Director and determines that the Authority has fully satisfied all statutory competitive bidding requirements.
2. **Authorization of Direct Award:** Due to the absence of competitive bids, the Board hereby authorizes the Executive Director to execute a direct public work contract for

Facility Welding and Maintenance Repair Services with **Shark Welding and Repair Service**

3. **Mandatory Terms:** The contract shall be subject to full compliance with New York State Labor Law Article 8, submission of required 100% Performance and Payment Bonds, insurance certificates and vendor responsibility filings.
4. **Effective Date:** This Resolution shall take effect immediately.

PASSED AND ADOPTED by the Board of Directors of the Port of Oswego Authority on this _____ day of _____, 2026.