

# PORT OF OSWEGO

AUTHORITY



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

Monday, June 23, 2025

4:30 PM Meeting

1. Call to Order.
2. Welcome new Board members.
3. Motion 06-23-2501: To move to Executive Session for Board Counsel and customer discussions.
4. Motion 06-23-2502: To resume the regular monthly meeting.
5. Motion 06-23-2503: To approve the Minutes of the 05-19-2025 regular monthly meeting (Exhibit A).
6. Administrative Operational Report: (Exhibit B)
7. Administrative Financial Reports: (A) Primary and (B) Subsidiary  
Motion 06-23-2504: To accept May's Primary Financial Reports 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

### 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. Chairman's Report**

- a. Discuss committee structure and strategic planning.**

**9. Committee Reports – no Committee Meetings in May**

- a. Executive Committee**  
**b. Audit and Finance Committee**  
**c. Governance Committee**  
**d. Planning and Development Committee**

**10. Old Business**

**11. New Business**

**Uniform Guidance Policy for federal award recipients (this was briefly discussed last month; motion was tabled).**

**Motion 06-23-2405: To accept the Federal Funds Procedural Manager (Exhibit D).**

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

**Motion 06-23-250 : To**

**Motion 06-23-250 : To**

**13. Motion 06-23-250 : To adjourn the regular monthly meeting.**

**Next Regular Monthly Board Meeting is scheduled for  
Monday, July 21, 2025 @ 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**  
**Monday, May 19, 2025**

**CALL TO ORDER:** Mrs. Cosemento called the meeting to order at approximately 4:48 PM.

**PRESENT:** Constance Cosemento - Vice Chairperson, Stan Delia, Dr. John Kares Smith, Kathleen Macey, and Thomas Schneider - Interim Executive Director.

**ALSO PRESENT:** Pat McMahon - Supervisor of Development & Maintenance, James Metcalf - citizen, observing, and Kimberly Natoli - Port Employee.

**PRESENT ON ZOOM:** Francis Enwright – Chairperson.

**ABSENT:** Diane Zeller

**Motion 05-19-2501:**

A motion was made by Mr. Delia to enter into Executive Session for discussion of customers at 4:49 PM. Motion was seconded by Dr. Kares Smith. Motion passed. 5-Aye, 0-Nay, unanimous.

- Motion amended and was made by Mr. Delia to invite/include James Metcalf into Executive Session at 4:50 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay, unanimous.

**Motion 05-19-2502:**

A motion was made by Mr. Delia to resume the regular monthly meeting at 5:09 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay, unanimous.

**APPROVAL OF MINUTES**

**Motion 05-19-2503:**

A motion was made by Dr. Kares Smith to approve the minutes of the April 21, 2025 Regular Monthly Meeting at 5:10 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay, unanimous.



## **ADMINISTRATIVE OPERATIONAL REPORT**

Mr. Schneider, Interim Executive Director, presented the Administrative Operational Report to the Board and addressed any questions or comments at 5:11 PM.

### **Report Topics:**

Monthly operations update – April 2025

Update on projects:

- Operations Monthly Report – included; this report originates from the Port's Scale's Office, provided by employee George Lloyd, that shows the volume of trucks, railcars, and vessels within any given month. The Port's three (3) current commodities are that are transloaded and warehoused:

- ✓ **aluminum**
- ✓ **grain**
- ✓ **potash**

In reviewing the April 2025 totals we note 113% volume increase over April 2024 and a 16% volume increase over March 2025, which are not seen in the financials at this point. This is due to recently establishing an invoice process with the primary customer that the Port has been handling the ingots with. There are some receivables reported, only receivable reported what has been billed, and still working on building the billings, including trackmobile time.

- Aluminum Vessel/Barge – first aluminum vessel is scheduled to arrive on May 27<sup>th</sup> or May 28<sup>th</sup>; one of the customer's carrying aluminum on the barge has requested pricing on placing the product in the Foreign Trade Zone (FTZ), and the Port will be working with the consultant, Mohawk Global, on this.
- Grain – the relationship with the Port's grain customer, The DeLong Co., Inc. is strong. He and Mr. Patrick McMahon traveled to Geneva, NY for a meeting with them; still at the point of emptying soybeans into the railcars for them.
- Rail – challenging and managing; ingots and rock cars arriving at the Port. Grain cars still being loaded out in railcars. When grain cars are done, the silo will be cleaned out and opened up for corn.
- Potash Vessel – first potash vessel was in the Port on April 28<sup>th</sup>, with another arriving the end of May due to timing of loading in Thunder Bay and the Canadian wildfires.
- Marina – busy getting boats in the water, activity on the west-side, and the newly-refurbished crane is holding up well.
- Tennent – meeting with USGS; they have gotten their priority elevated at their location.
- Breakwall Repair Project – is in the beginning stages; multiple projects.
- Warehouse Modernization Grant – Port Infrastructure Development Program (PIDP), progressing with this, but at a pace where the Port is not spending money that is not available in advance of not knowing whether or not matching funds can be obtained.
- Still Watch Vessel – abandoned vessel still sits at the Port's dock. Mr. McMahon and the Port's contractor moved the vessel from the Marina wall to the southern portion of the wharf inside the fence area. The vessel is being checked on, but there is not a plan in place for what to do with the vessel.

- Audit – underway with Bowers CPA's and Advisors.
- Meetings – met with representatives of Fort Ontario. They have received several complaints about the adjoining overgrown bank and it impeding visibility. A cooperative plan to clear the bank would involve two New York agencies working cooperatively together for the mutual benefit of all.

### **DISCUSSIONS ON TOPICS FROM ADMINISTRATIVE OPERATIONAL REPORT**

Mr. Schneider explained that the north warehouse (55,000 sq. ft.) is the boundary designation of the Port's FTZ. The FTZ is actually the whole Port, but the designated boundary is the 55,000 sq. ft. north warehouse noted on a map that was provided when the zone was first approved. There has been another inquiry from another customer regarding the FTZ. Mr. Schneider stated that the Port is researching on a possible boundary modification of the FTZ to utilize some of that area for storage of product.

In regards to rail operations, the local aluminum plant requested that CSX to not deliver large ingots to the Port, and to hold them in the Fulton railyard. CSX thought the Port wanted a full hold and no cars were delivered. Then rock cars started arriving in the Fulton yard, backing up cars in that railyard, that are being delivered to the Port. Mr. McMahon stated that he has directed railcars into the Port, to keep the upper lines clear; railcars were delivered overnight that were not scheduled. Mr. Schneider stated that when vessels come in, there is activity: stevedoring rates, wharfage, dockage, and the Port's handling fees. Mr. Delia inquired about rates for the potash vessel; Mr. Schneider explained that for the potash customer there is a separate contract with its own expiration date and the same holds true for the agricultural customer. It is the aluminum brokers that will have revised rates on July 1<sup>st</sup>. With the local aluminum customer, there is a separate contract with.

Regarding USGS, Mrs. Cosemento inquired if any other sites on the Great Lakes had their priorities upgraded as well, and Mr. Schneider stated that it was unknown. There is another maritime entity looking for a local location, but that entity is also federally-funded and under threat as well. Losing USGS's testing, research, and knowledge of the healthy environment of the Great Lakes would be a very large loss.

Mr. McMahon informed the Board that an Oswego High School history class that will be taking a tour of the Port on May 22<sup>nd</sup>. He will show them aluminum, soybeans, potash, and other Port operations.

Mrs. Cosemento spoke about another tour of the Port. She explained that Andy Hillman oversees the yearly meeting for Urban Forestry and that will take place in Oswego this year, on July 23<sup>rd</sup> and July 24<sup>th</sup>. They requested a tour of the Port with about 30 members during that time.

Regarding the Still Watch vessel, it would be over \$1.7 million to take the vessel out of the water according to Mr. McMahon. Salvage companies would tow the vessel away for approximately \$50,000 as long as any asbestos and lead paint is removed (the boat was commissioned in 1960). There was a delivery of wood for repairs due to damage the vessel did to the Marina wall. Mrs. Cosemento inquired if there were any options for assistance from state or federal government and there is none that they were aware of at this time. Mr. Schneider praised the actions of the United States Coast Guard (USCG), who has spent a lot of money and in bringing all parties that they could think of together, including state and local officials, and asked if anyone had a solution for the Port – no solutions. Mrs. Cosemento asked if the vessel's current location would interfere with business if ships were to arrive. Mr. Schneider said it could potentially interfere with ship loading of Dome 4.

## **ADMINISTRATIVE FINANCIAL REPORTS**

### **Motion 05-19-2504:**

A motion was made by Dr. Kares Smith to accept April's financial reports as presented at 5:53 PM. Motion seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay, unanimous.

#### **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. Delia reviewed the cash position, balance, and profit/loss statements ending 04/30/2025. The cash position and total savings have increased, not necessarily due to net profit but due to grant money being received. Mr. Schneider stated that he doesn't believe the Profit/Loss Statement is reflective of the activity that occurred in April if the revenue could have been captured real time. Mr. Delia went on to review that the total current asset ratio remained about the same as the previous month. Fixed assets were increased from the same time from April 2024, which was primarily because of cash position increase, grant receivables, and FEMA capital improvements. Accounts payable and total current liabilities have increased. Mr. Schneider explained that total current liabilities is primarily the accounts payable and that is up significantly from the prior year and prior month and a significant portion of that is still due to the west-pier contractor as the Port gets reimbursed and closes out the project, and there is only one more billing from New York State Department of Homeland Security and Emergency Services with who does the reimbursement. Mr. Delia described the gross profit was slightly more than the previous year. Total expenses were higher than the previous year, which Mr. Schneider explained those increases were the Port putting labor to work for the customer, who they have not billed yet; that revenue will be recaptured. In regard to the Marina, Mr. Delia pointed out that the Marina profits are consistently constant.

**Chairman's Report:** No report per Mr. Enwright (on Zoom).

### **COMMITTEE REPORTS:**

**Executive Committee:** No meeting, no report per Mrs. Cosemento.

**Audit and Finance Committee:** There was no meeting per Mr. Schneider; he is requesting the Board authorize the Audit Committee Chairman to execute the Engagement Letter for Bowers CPA's and Advisors, who are currently conducting the audit.

**Motion 05-19-2506:**

A motion was made by Ms. Macey to authorize the Chairman of the Audit and Finance Committee to enact the Engagement Letter for Bowers CPA's and Advisors at 5:56 PM. Motion was seconded by Dr. Kares Smith. Motion passed. 5-Aye, 0-Nay, unanimous.

**Governance Committee:** No meeting, no report per Dr. Kares Smith.

**Planning and Development Committee:** No meeting per Ms. Macey, however she and Mr. Schneider will schedule a meeting to visit USGS at 17 Lake Street.

**OLD BUSINESS**

None.

**NEW BUSINESS:**

**Motion 05-19-2505:**

A motion was made by Mr. Delia to authorize the Interim Executive Director to donate \$10,000.00 to Harborfest, which takes place July 24-27, 2025 (Exhibit D) at 6:04 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay, unanimous.

Mr. Schneider is in support of \$10,000.00 on-going donation, and highlighted Mr. McMahon's donating his time and efforts working with the Grucci Family and assisting them throughout the weekend. Mr. Enwright mentioned that the Port has the intention of the City of Oswego to have a successful Harborfest and that the Port is a good neighbor, and wants to assist businesses.

Letter to Grant Applicants from Sean P. Duffy, Secretary of U.S. Department of Transportation (Exhibit E). Mr. Schneider wanted the Board to be aware that this letter was served to recipients of US Department of Transportation funding, and the Port is a recipient of US Department of Transportation funding, and this was a significant shift in philosophy, and he wanted the Board to be aware for a change in terms and conditions under which the Port operates that grant, which may be in turn a conflict with New York State Terms and Conditions, or statutes – the Port is monitoring.

Dr. Kares Smith shared that the Oswego Opera Corporation has its major fundraiser in June; it is typically playing golf at Battle Island.

Uniform Guidance Policy for Federal Awards is a procedural manual – the Port's was notified during a prior year's audit under a management letter comment that the Port did not have a procedural manual for federal awards; one was created to have the Board adopt.

**Motion 05-19-2507:**

A motion was made by Dr. Kares Smith to adopt the Federal Funds Procedural Manager at 6:11 PM. Motion seconded by Mr. Delia.

The Board decided to table this vote, so that all Board members had proper time to review the document.

**ADJOURNMENT**

**Motion 05-19-2508:**

A motion was made by Ms. Macey to adjourn the regular monthly meeting at 6:14 PM. Motion seconded by Dr. Kares Smith. Motion passed. 5-Aye, 0-Nay, unanimous.

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Kathleen Macey, Secretary/Treasurer

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Constance Cosemento, Vice-Chairperson



# Exhibit B



## **Administrative and Operations Report**

***June 2025***

**Thomas Schneider, Interim Executive Director**

- Monthly (May 2025) operations update from the Scales Office – **see attached**
- Operating Business
  - Transloading and Warehousing
    - Aluminum
      - Ingots
      - Vessel Wilf Seymour arrived on May 27<sup>th</sup> and is again due to arrive on June 25<sup>th</sup>
    - Agricultural Center – grain
      - Soybeans emptied out and the silo has been cleaned
    - Potash
      - Algoma Innovator at the Port on May 23<sup>rd</sup>
- Marina
  - East Side
  - West Side
- Tennent Updates
  - Fish & Wildlife (USGS at 17 Lake Street) – Lease Renewal
- Projects
  - Breakwall Repair
  - Warehouse Modernization Grant
- Foreign Trade Zone (FTZ)
  - Visit from potential customer
  - Metals commodity broker
- Customer – tour of plant and meeting with Mr. McMahon and ILA Union President on June 13<sup>th</sup>
- US Customs and Border Protection – Long Range Surveillance Camera

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

- Update on Operations
  - Oswego High School History class tour of the Port on May 22<sup>nd</sup> – **see attached**
  - Change of Command Ceremony for the USCG Marine Safety Unit at Fort Drum on June 11<sup>th</sup> – **see attached**

TO: BOARD OF DIRECTORS  
 FROM: George Lloyd  
 SUBJECT: May 2025 Activity Report

Totals						
	# In	# Out	Total # In/Out	MT In	MT Out	Total MT In/Out
Trucks	350	317	667	9524.422	9529.485	19053.907
Railcars	122	27	149	10546.588	2439.781	12986.368
Vessels	2	0	2	6888.897	0.000	6888.897
Grand Totals	474	344	818	26959.907	11969.265	38929.172

	Company	ST	MT	In/Out	Mode	#
Potash	Nutrien Ag Solutions	4839.24	4390.081	Inbound	Vessel	1
	Nutrien Ag Solutions	0.00	0.000	Inbound	Railcar	0
	Nutrien Ag Solutions	3294.47	2988.690	Outbound	Trucks	93
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	2689.40	2439.781	Outbound	Railcar	27
	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	1652.39	1499.040	Inbound	Vessel	1
	Marubeni	0.00	0.000	Inbound	Railcar	0
	Marubeni	1893.62	1717.862	Outbound	Trucks	55
	Marubeni	0.00	0.000	Inbound	Trucks	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	938.45	851.347	Outbound	Trucks	27
	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	34.12	30.953	Outbound	Trucks	1
	Goldman	0.00	0.000	Outbound	Railcar	0
	Gunvor	0.00	0.000	Inbound	Vessel	0
	Gunvor	447.66	406.110	Outbound	Trucks	13
	Gunvor	0.00	0.000	Outbound	Railcar	0
	Gunvor	0.00	0.000	Inbound	Railcar	0
	Gunvor	0.00	0.000	Inbound	Trucks	0
	IXM	0.00	0.000	Inbound	Vessel	0
	IXM	0.00	0.000	Inbound	Trucks	0

	IXM	0.00	0.000	Inbound	Railcar	0
	IXM	0.00	0.000	Outbound	Trucks	0
	Mitsubishi	0.00	0.000	Outbound	Trucks	0
	Mitsubishi	0.00	0.000	Inbound	Trucks	0
	Mitsubishi	1102.05	999.776	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	561.31	509.211	Outbound	Trucks	18
	Hartree	0.00	0.000	Outbound	Railcar	0
	Hartree	410.49	372.390	Inbound	Railcar	4
	Alcoa	0.00	0.000	Inbound	Vessel	0
	Novelis Ingots	0.00	0.000	Inbound	Vessel	0
	Novelis Ingots	3334.80	3025.311	Outbound	Trucks	110
	Novelis Ingots	10498.77	9524.422	Inbound	Trucks	350
	Novelis Ingots	1449.30	1314.793	Inbound	Railcar	17
	Novelis Ingots	0.00	0.000	Outbound	Railcar	0
	Novelis Transfer Loads	0.00	0.000	Outbound	Trucks	0
Dean Marine Rock/Stone	Rock/Stone	9765.83	8859.405	Inbound	Railcar	101



RECEIVED

JUN 12 2025

PORT OF OSWEGO



## Oswego Harbor Festivals, Inc.

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

June 9, 2025

*Port of Oswego Authority  
Mr. Tom Schneider  
1 East Second Street  
Oswego, NY 13126*

Dear Tom:

We can't thank you enough for your sponsorship donation of \$10,000 for Oswego Harbor Festival 2025. We will be celebrating our 36<sup>th</sup> Anniversary on July 24-27, 2025!

Looking forward to working with you again in 2025.

Sincerely,

Dan Harrington  
Executive Director

*Tom,  
Thank you for everything the  
Port does for Harborfest.  
Dan*



PAT -  
PORT AUTHORITY

**OSWEGO HIGH SCHOOL**



**HOME OF THE BUCCANEERS**

PAT -

THANK YOU SO MUCH FOR HOSTING  
OUR STUDENTS & GIVING THEM A  
TOUR OF YOUR FACILITIES! THEY  
REALLY ENJOYED LEARNING ABOUT  
MODERN DAY SHIPPING IN  
OSWEGO!

Ben  
HECKETHORN



*Change of Command Ceremony*

*June 11th, 2025*

*Fort Drum, New York*

## **WELCOME AND INTRODUCTIONS**

Chief Warrant Officer-3 Zackary D. Stockdale  
Marine Inspector, USCG MSU Thousand Islands

## **ARRIVAL OF THE OFFICIAL PARTY\***

### **THE NATIONAL ANTHEM\***

#### **INVOCATION\***

Chaplain Bruce Morrow, Captain, U.S. Army

## **INSPECTION OF MSU's COMPANY**

Current and Prospective Commanding Officer

### **GUEST OF HONOR REMARKS**

Commander Sean Murray

Deputy Commander, Sector Eastern Great Lakes

## **REMARKS AND READING OF ORDERS**

Lieutenant Commander Carrie E. Foster

Commanding Officer, USCG MSU Thousand Islands

## **REMARKS AND READING OF ORDERS**

Lieutenant Commander Brent B. Pearson

Prospective Commanding Officer, USCG MSU Thousand Islands

### **RELIEF OF COMMAND**

## **CONCLUSION OF CHANGE OF COMMAND CEREMONY**

### **FROCKING CEREMONY\***

Lieutenant Commander Carrie E. Foster will be frocked to Commander

#### **BENEDICTION\***

Chaplain Bruce Morrow, Captain, U.S. Army

### **DEPARTURE OF OFFICIAL PARTY\***

## **RECEPTION TO FOLLOW CEREMONY**

\*Guests please stand



### **THE CHANGE OF COMMAND CEREMONY**

The Change of Command Ceremony is a formal, time-honored tradition within the naval services. Rooted in longstanding custom, this ceremony is conducted in the presence of the assembled command to formally reaffirm the continuity of leadership and authority.

The ceremony marks the official transfer of full responsibility and authority from the outgoing Commanding Officer to the incoming one. It is designed to reinforce the respect for authority that is fundamental to the integrity and effectiveness of any military organization.

Beyond its legal significance, the Change of Command Ceremony provides an opportunity for command personnel, invited guests, and members of the community to honor the accomplishments and dedicated service of the departing Commanding Officer, while also welcoming the incoming Commanding Officer to their new role.

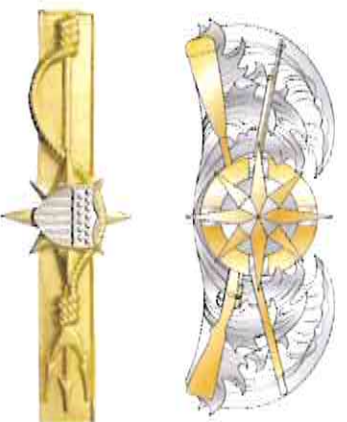
At the heart of the ceremony is the formal reading of official orders by both the relieving Officer in Charge and the Officer in Charge to be relieved. Command is formally passed when the relieving Officer in Charge states, "I relieve you," to which the Officer in Charge being relieved responds, "I stand relieved."

Command is a special trust and privileged responsibility—one that is not given lightly and certainly not given to everyone. No assignment demands more responsibility, leadership, or diversity of skills, nor offers greater professional satisfaction.

The strength and success of today's Coast Guard stems in part from the observance of these customs and traditions. Each has been shaped by operational necessity and contributes to the service's stability, mission effectiveness, and seamless transitions in leadership.

This ceremony—symbolizing the transfer of authority and responsibility to yet another capable and dedicated Officer in Charge—marks a significant milestone in a Coast Guardsman's career and serves as a powerful reflection of the values, commitment, and professionalism of the men and women who proudly serve our nation.





## MARINE SAFETY UNIT THOUSAND ISLANDS

Marine Safety Unit (MSU) Thousand Islands is strategically located at Fort Drum Army Post in New York. The unit's Area of Responsibility (AOR) spans from the St. Lawrence River International Bridge in Massena, NY, extending south along the U.S./Canada international border to the longitudinal boundary line at 76°50'W in Port Bay, NY. The AOR also includes Cayuga Lake, Onondaga Lake, Oneida Lake, and portions of the Erie Canal.

MSU Thousand Islands operates as a subunit of U.S. Coast Guard Sector Eastern Great Lakes. It plays a key role in enforcing the Nonindigenous Aquatic Nuisance Prevention and Control Act of 1990, as amended by the National Invasive Species Act of 1996. The unit implements vessel ballast water management regulations under 33 CFR Subchapter O. In coordination with both U.S. and Canadian federal agencies, unit personnel conduct ballast water examinations aboard all commercial vessels equipped with ballast tanks entering the Great Lakes via the St. Lawrence Seaway.

In addition to its invasive species prevention efforts, MSU Thousand Islands is responsible for pollution response and the inspection of eight regulated facilities and two public access facilities. The unit also oversees a fleet of 21 small passenger vessels, five Inspected Towing Vessels (ITVs), and conducts Port State Control examinations. These responsibilities are carried out by the unit's Marine Inspections Division, which ensures compliance with maritime safety, security, and environmental protection regulations.

Marine Safety Unit Thousand Islands is staffed with 10 personnel that include Active Duty and Civilian Members. Within the area is also an active Coast Guard Auxiliary contingency.



Commander Sean M. Murray  
Deputy Commander, Sector Eastern Great Lakes



Commander Sean Murray assumed the duties of Deputy Commander, Coast Guard Sector Eastern Great Lakes in June 2022. In this role, he helps oversee the multi-mission operations of the Sector team across three states and 15 sub-units comprised of 370 Active Duty and Civilian members, 115 Reservists, and 650 Auxiliaries. The area of responsibility for Sector Eastern Great Lakes is from the St. Lawrence Seaway westward through Lakes Ontario and Erie to Lorain, Ohio, including Niagara Falls and portions of the Finger Lakes region and Erie Barge Canal.

Commander Murray's Coast Guard career began in 2004 after graduating from the U.S. Coast Guard Academy. He served at sea for six years as a Deck Watch Officer on USCGC RUSH (WHEC-723) homeported in Honolulu, Hawaii; as the Operations Officer on USCGC BEAR (WMEC-901) homeported in Portsmouth, Virginia; and as the Commanding Officer of USCGC BAINBRIDGE ISLAND (WPB-1343) homeported in Sandy Hook, New Jersey. His most recent operational assignment was serving as the Enforcement Chief and Response Department Head at Sector Northern New England in Portland, Maine.

Commander Murray's staff assignments included Fifth District operational planning branch, military aide to a two-star Admiral, and Training Officer/Performance Systems Branch Chief at the Coast Guard's Maritime Law Enforcement Academy. Prior to Sector Eastern Great Lakes, he served as the U.S. Coast Guard Liaison Officer to the Royal Canadian Mounted Police (RCMP) and the U.S. program manager for the Integrated Cross Border Maritime Law Enforcement Operations initiative developing Northern Border law enforcement policy, overseeing joint shiprider operations, and promoting more effective law enforcement cooperation among the binational law enforcement agencies.

Commander Murray holds a Bachelor of Science degree in Management from the U.S. Coast Guard Academy, Masters of Business Administration degree from Averett University and a Masters in Instructional Systems Technology degree from Indiana University. Additionally, he has earned the certified performance technologist certification, project management professional certification and Joint Professional Military Education certification through the U.S. Air Force's Air Command and Staff College.

Commander Murray is originally from Largo, Florida and happily married to his wife, Diane, for 14 years. They have three fantastic children: Emily (12), Joshua (10) and Daniel (7).





**Lieutenant Commander Carrie E. Foster**  
Commanding Officer,  
MSU Thousand Islands



Lieutenant Commander Foster serves as the Marine Safety Unit (MSU) Thousand Islands Commanding Officer. She is the direct representative of the Sector Eastern Great Lakes Captain of the Port, Officer in Charge of Marine Inspections, and Federal On-Scene Coordinator. She directs all marine safety missions within the U.S. navigable waters of the St. Lawrence River, Lake Oneida, Lake Cayuga, Eastern Lake Ontario and Erie Canal. MSU Thousand Islands is responsible for pollution response, marine casualty investigations, ballast water management, marine event permitting, regulated waterfront facility inspections, and managing a fleet of 20 small passenger vessels within the unit's area of responsibility which extends from the St. Lawrence River International Bridge in Massena, NY to Port Bay, NY.

Lieutenant Commander Foster previously served as Safety and Environmental Health Officer with the USCG Health, Safety, and Work Life Service Center where she provided Industrial Hygiene services, implemented federal and CG safety policy, and provided contingency response safety officer support for 111 CG units within the District 7 area of responsibility. Lieutenant Commander Foster served three prior marine safety tours at MSU Morgan City, Sector Los Angeles/Long Beach, and Sector San Juan earning her Operations Ashore Prevention Insignia and qualifications for domestic inspections, port state control, marine casualty investigations, waterways management, container and facility inspections. Lieutenant Commander Foster also served onboard Coast Guard Cutter JARVIS (WHEC-625) as a Deck Watch Officer and Boarding Officer.

Lieutenant Commander Foster received her commission from the United States Coast Guard Academy in 2007. She holds a Bachelor of Science in Operations Research and Computer Sciences from the United States Coast Guard Academy (2007), a Master of Public Health in Environmental and Occupational Health from the University of Arizona (2018) and a Master of Science in Environmental Policy and Management from the American Military University (2019). Additionally, Lieutenant Commander Foster holds professional certifications as Type I Safety Officer, Associate Safety Professional and Registered Environmental Health Specialist/Registered Sanitarian. Lieutenant Commander Foster is originally from Mechanicsburg, PA and is thrilled to be stationed in the northeast close to family.



**Lieutenant Commander Brent B. Pearson**  
Prospective Commanding Officer,  
MSU Thousand Islands



LCDR Brent Pearson currently serves as the Department of Homeland Security Attaché and U.S. Coast Guard Liaison Officer (CGLO) at the U.S. Embassy in Port-au-Prince, Haiti. In his dual role, he serves as the senior DHS representative to the U.S. Ambassador and Chief of Mission, advising on maritime security, border enforcement, migration trends, and disaster response. He coordinates directly with DHS components, including USCG, CBP, ICE, as well as host-nation authorities and international partners. As the CGLO, he represents the District Seven (D7) Commander within the Embassy's Country Team and Law Enforcement Working Group, providing maritime expertise and supporting U.S. policy objectives in a high-threat operational environment.

**Marine Safety and Prevention Experience:**

LCDR Pearson briefly served as the last Supervisor of Marine Safety Detachment Portsmouth, NH. He completed three marine safety tours in Sector Northern New England (South Portland, ME); Sector New York (Staten Island, NY); and Sector Miami (Miami, FL). During these tours, he earned qualifications in domestic vessel inspections, waterfront facility inspections, port state control examinations, and marine casualty investigations.

**Path to Commission:**

Originally enlisting in the Coast Guard Reserve in 2004, LCDR Pearson transitioned to active duty and served in Sector Key West's personnel office and later as a paralegal technician at Coast Guard Training Center Yorktown, VA. He earned his commission through Officer Candidate School in 2014.

**Education and Professional Development:**

He holds a Bachelor of Science in Management and Information Technology from Daniel Webster College (2005), an MBA from California Coast University (2008), and is currently pursuing a Master of Science in Joint Warfare from the U.S. Air Force's Air University.

**Operational Readiness and ICS Experience:**

LCDR Pearson is certified under the Incident Command System as an Operations Section Chief, Planning Section Chief, and Liaison Officer. He has supported complex interagency responses, port restoration and repatriation operations, and advanced capacity-building initiatives with foreign maritime partners to strengthen regional security and operational readiness in the D7 AOR.

**Awards and Personal Background:**

LCDR Pearson's personal decorations include the Coast Guard Commendation Medal, four Coast Guard Achievement Medals, and three Letters of Commendation, among other unit and service awards. He hails from Kittery, ME, and enjoys travel, sports, and time with family and friends. He is married to Sonja Pearson (née Hrycuna), and they have two children: Oliver (19) and Berkeley (16).



Coast Guard Core Values:

HONOR

RESPECT

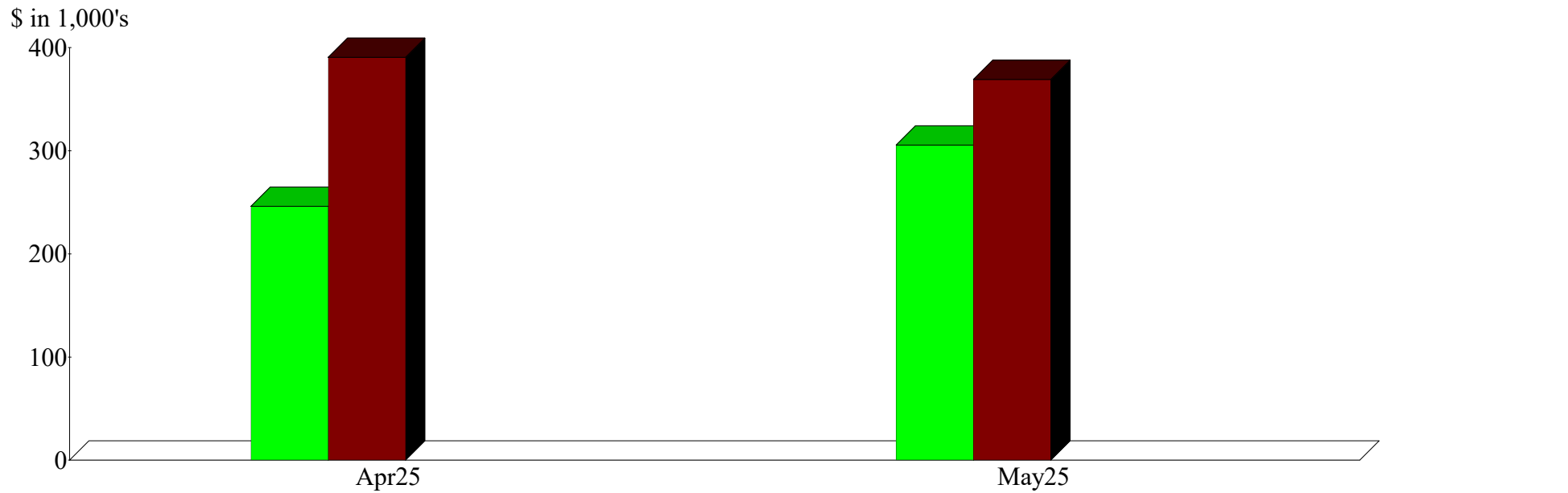
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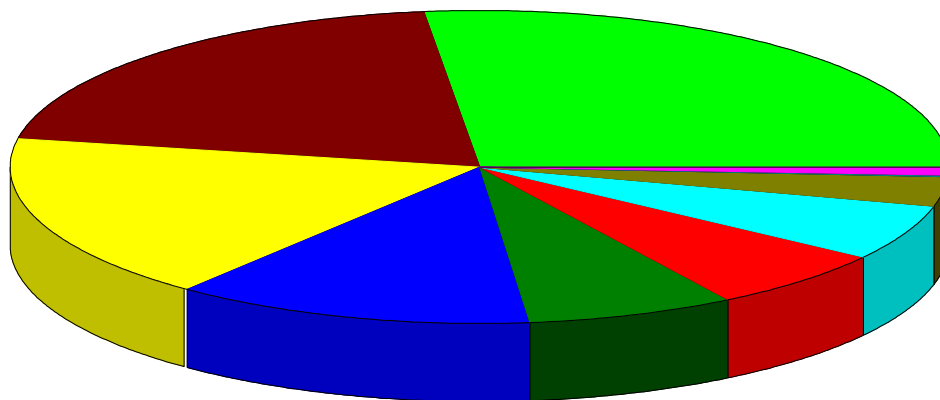
United States Coast Guard  
Marine Safety Unit Thousand Islands

Mr. Robert Passon  
MSSD3 Zack Stockdale  
MSTC Lindsey Flanagan  
MST1 Joseph Stranc  
MST1 Shawn Keeman  
MST2 Vladamir Ratikan  
MST3 Jared Dobbs  
MST3 Cody Tice

Income and Expense by Month  
April through May 2025



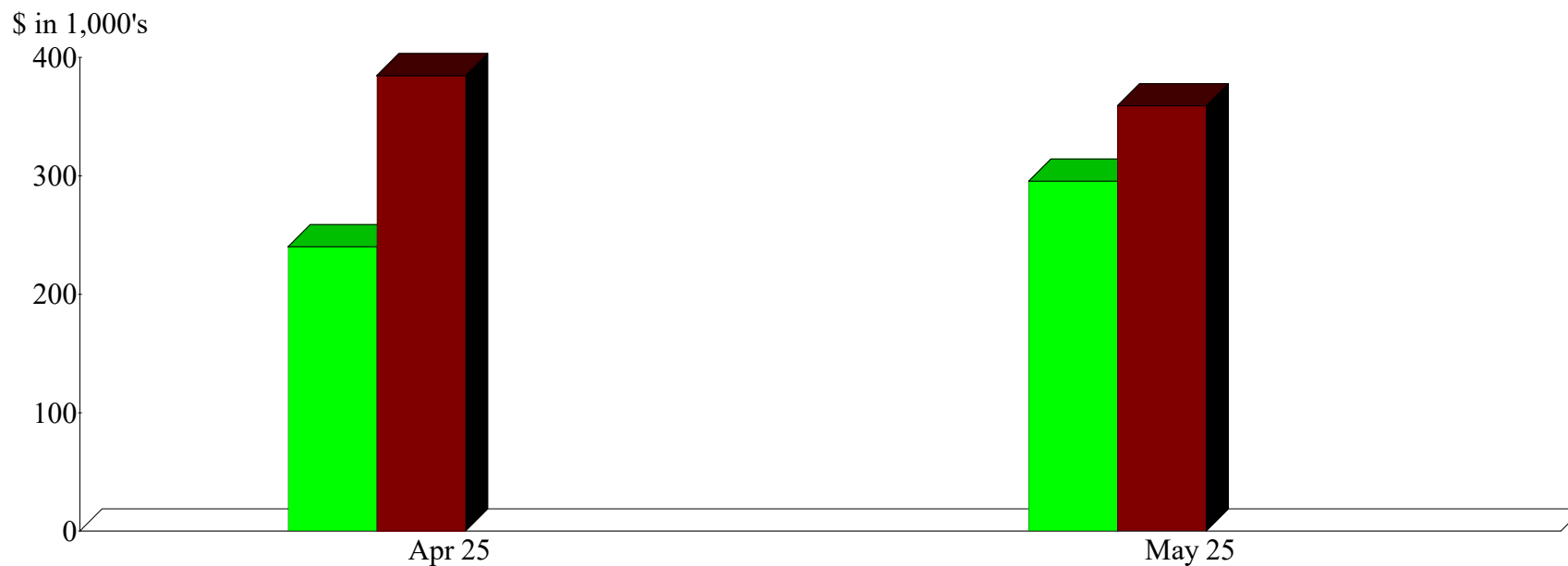
Income Summary  
April through May 2025



4300000 · Loading and Unloading	26.97%
4800000 · Marina Income	20.29
4000000 · Storage	17.19
4400000 · Rental	12.54
4500000 · Misc Income	7.29
4600000 · Stevedoring	6.47
4200000 · Wharfage	5.79
4100000 · Dockage	3.09
9000000 · Interest Income	0.26
9001700 · NYS Grant Pin 3539.88 Track/St	0.11
Total	\$551,575.63

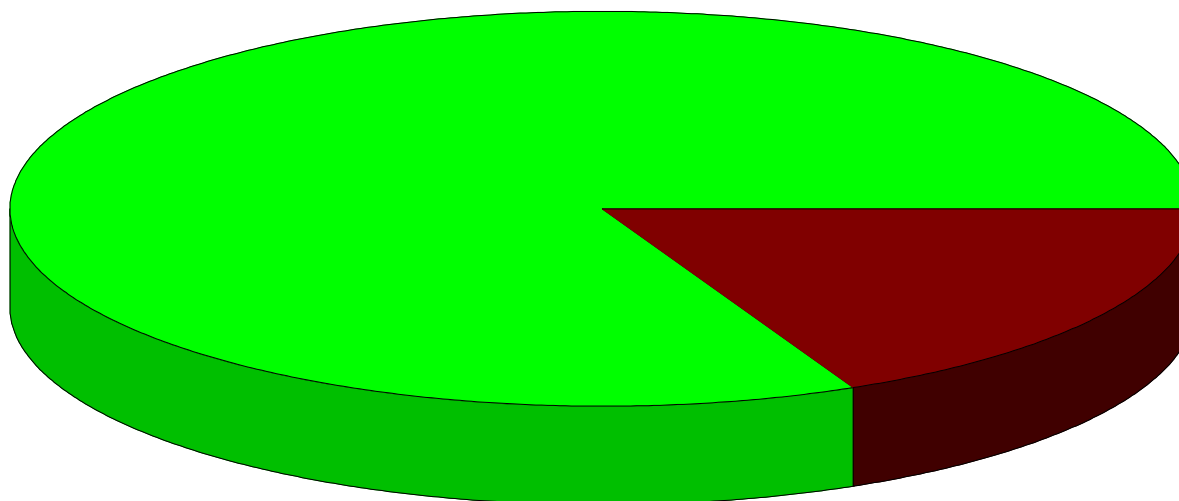
By Account

Income and Expense by Month  
April through May 2025



Income Summary  
April through May 2025

Port	82.07%
Marina	17.93
Total	\$535,698.35



By Class

# Exhibit C-1



# Port of Oswego Authority

## Cash Position Report

As of May 31, 2025

	Beginning Balance	Debit	Credit	Net Change	Ending Balance
<b>1000600 · Imprest Fund - Key Bank</b>					
Total 1000600 · Imprest Fund - Key Bank	514,442.41	385,091.63	726,344.24	-341,252.61	<b>173,189.80</b>
<b>1000700 · Health Fund - Key Bank</b>					
Total 1000700 · Health Fund - Key Bank	-422.71	10,533.00	8,078.80	2,454.20	<b>2,031.49</b>
<b>1001000 · Comptroller Fund - Key Bank</b>					
Total 1001000 · Comptroller Fund - Key Bank	15,835.59	176,484.17	180,000.00	-3,515.83	<b>12,319.76</b>
<b>1001001 · Gen. State Checking - Key Bank</b>					
Total 1001001 · Gen. State Checking - Key Bank	158,832.35	180,875.30	136,805.61	44,069.69	<b>202,902.04</b>
<b>1001500 · Key Money Market</b>					
Total 1001500 · Key Money Market	2,487.11	1.37	0.00	1.37	<b>2,488.48</b>
<b>TOTAL</b>	<b>691,174.75</b>	<b>752,985.47</b>	<b>1,051,228.65</b>	<b>-298,243.18</b>	<b>392,931.57</b>

# Port of Oswego Authority

## Balance Sheet

### As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000100 · Petty Cash	125.99	129.70	-3.71
1000300 · Oswego Marina - Register fund	600.00	600.00	0.00
1000600 · Imprest Fund - Key Bank	173,189.80	139,682.88	33,506.92
1000700 · Health Fund - Key Bank	2,031.49	712.33	1,319.16
1001000 · Comptroller Fund - Key Bank	12,319.76	40,251.03	-27,931.27
1001001 · Gen. State Checking - Key Bank	202,902.04	462,719.55	-259,817.51
1001500 · Key Money Market	2,488.48	176,567.80	-174,079.32
1003200 · CD - Wtrline Maint Fund	10,745.22	10,212.08	533.14
1003300 · CD - Bldg Rehab Fund	103,265.22	99,409.72	3,855.50
<b>Total Checking/Savings</b>	<b>507,668.00</b>	<b>930,285.09</b>	<b>-422,617.09</b>
<b>Accounts Receivable</b>			
1100000 · Accounts Receivable	302,231.30	151,869.92	150,361.38
<b>Total Accounts Receivable</b>	<b>302,231.30</b>	<b>151,869.92</b>	<b>150,361.38</b>
<b>Other Current Assets</b>			
1100103 · Accounts Receivable Other	7,125.67	16,166.03	-9,040.36
1100104 · Short term Lease Receivable	331,720.10	358,355.18	-26,635.08
1201000 · Prepaid Insurance	49,002.46	45,294.80	3,707.66
1202000 · Prepaid expense	193.05	193.05	0.00
1210000 · Inventory Asset	22,674.02	33,190.46	-10,516.44
1300000 · Grant Receivable	798,873.91	2,729.07	796,144.84
1400000 · Cont. Stab. Prog. Reserve	14,130.00	19,003.00	-4,873.00
1499000 · Undeposited Funds	1,106.33	11,996.99	-10,890.66
<b>Total Other Current Assets</b>	<b>1,224,825.54</b>	<b>486,928.58</b>	<b>737,896.96</b>
<b>Total Current Assets</b>	<b>2,034,724.84</b>	<b>1,569,083.59</b>	<b>465,641.25</b>
<b>Fixed Assets</b>			
1502000 · Land & Land Impr-Capital Assets	14,074,827.75	14,074,827.75	0.00
1502050 · Land & Land Impr-Held for Lease	1,568,471.55	1,720,082.91	-151,611.36
1502100 · Alcan Water Line	1.00	1.00	0.00
1502300 · Bldgs & Improvem-Capital Assets	8,577,047.59	8,515,160.43	61,887.16
1502350 · Bldgs & Improvem-Held for Lease	4,060,508.32	4,060,508.32	0.00
1502400 · Office Equipment & Furniture	489,831.94	489,831.94	0.00
1502500 · Operating Equipment	3,532,805.49	3,285,287.43	247,518.06
1502501 · Equipment - Marina	327,788.39	313,521.60	14,266.79
1502550 · Lease Assets	569,146.74	650,694.19	-81,547.45
1502555 · Accumulated Amortization	-90,637.40	-12,636.48	-78,000.92
1502600 · Computer Software	32,872.24	32,872.24	0.00
1502800 · Acc Dep-Bldg & Impr-Cap Assets	-6,906,904.54	-6,906,904.54	0.00
1502850 · Acc Dep Bldg & Impr-Held for Le	-2,445,921.00	-2,445,921.00	0.00
1502900 · Acc Dep - Operating Equip	-2,451,505.33	-2,451,505.33	0.00
1502905 · Acc Dep - Marina equipment	-238,569.00	-238,569.00	0.00
1503000 · Acc Dep - Office Equipment	-468,900.46	-468,900.46	0.00
1503100 · Acc Dep-Land & Impr-Cap Assets	-8,623,469.11	-8,623,469.11	0.00
1503101 · Acc Dep - Computer Software	-32,872.00	-32,872.00	0.00
1503150 · Acc Dep Land & Impr-Held for Le	-166,594.00	-166,594.00	0.00
1503200 · Acc Dep - Lease Asset	-158,555.00	-158,555.00	0.00
1504000 · Cap Imp-Osw.Marina bldg update	0.00	2,235.95	-2,235.95
1504200 · Cap Imp - Warehouse roof	0.00	9,135.00	-9,135.00
1505600 · Cap Imp - Agricultural Center	14,987,666.74	14,599,267.95	388,398.79
1505700 · Cap Imp - Marina Pumpout System	0.00	11,066.79	-11,066.79
1505900 · Cap Imp - '23 PFRAP Pin 3935.88	192,650.98	0.00	192,650.98
1506000 · Cap Imp - Marina sewer imprvmt	0.00	7,840.00	-7,840.00
1506401 · Cap Imp - Elect. Railcar Mover	27,552.87	0.00	27,552.87
1507300 · Cap Imp - Scales	49,498.00	0.00	49,498.00
1507500 · Cap Imp-Marina Hoist Dock rehab	123,290.10	0.00	123,290.10
1507800 · Cap Imp - FEMA-West 2017	4,354,324.85	779,516.10	3,574,808.75

**Port of Oswego Authority**  
**Balance Sheet**  
As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change
1507802 · Cap Imp - FEMA-East 2017	1,689,658.29	1,689,658.29	0.00
1508600 · Cap Imp-REDI 19515-Goble Marina	2,102,472.26	1,974,297.63	128,174.63
<b>Total Fixed Assets</b>	<b>35,176,487.26</b>	<b>30,709,878.60</b>	<b>4,466,608.66</b>
<b>Other Assets</b>			
1100105 · Long Term Lease Receivable	985,935.35	1,256,736.48	-270,801.13
1100106 · Interest Receivable	2,809.47	3,584.65	-775.18
1800000 · Pension - Deferred Outflow	256,640.00	416,815.00	-160,175.00
1800001 · Deferred Outflow - OPEB	251,739.00	251,739.00	0.00
<b>Total Other Assets</b>	<b>1,497,123.82</b>	<b>1,928,875.13</b>	<b>-431,751.31</b>
<b>TOTAL ASSETS</b>	<b>38,708,335.92</b>	<b>34,207,837.32</b>	<b>4,500,498.60</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000100 · Accounts Payable	87,107.76	264,382.56	-177,274.80
<b>Total Accounts Payable</b>	<b>87,107.76</b>	<b>264,382.56</b>	<b>-177,274.80</b>
<b>Credit Cards</b>			
2000101 · Key Bank - Bill Mastercard	1,360.63	7,819.21	-6,458.58
2000103 · Lowe's credit card	1,926.87	1,220.31	706.56
<b>Total Credit Cards</b>	<b>3,287.50</b>	<b>9,039.52</b>	<b>-5,752.02</b>
<b>Other Current Liabilities</b>			
2000200 · Retainage Payable	174,894.95	15,544.74	159,350.21
2000300 · Accounts Payable Other	46,292.95	58,124.02	-11,831.07
2000610 · Deposits received	25,000.00	25,000.00	0.00
2000700 · Refund payable	181,658.15	0.00	181,658.15
2001000 · Accrued Salaries	52,350.76	37,372.40	14,978.36
2001200 · Accrued Compensation	52,893.21	74,102.28	-21,209.07
2001600 · Accrued NYS Retirement Withheld	1,827.16	2,084.37	-257.21
2001700 · NYS Retirement Loan Withheld	926.00	1,083.00	-157.00
2001800 · NYS Retirement Arrears Withheld	488.88	526.08	-37.20
2002400 · Support Collection Withheld	0.00	87.00	-87.00
2002500 · Accrued Dental Ins Withheld	0.00	325.80	-325.80
2002700 · Accrued NYS PFL withheld	2,767.09	2,520.72	246.37
2003000 · #1570A Pension Fund	87,772.13	35,248.81	52,523.32
2003100 · 1570 1% Checkoff Withheld	1,203.94	489.25	714.69
2003200 · 1570 1/10% Checkoff Withheld	120.32	48.95	71.37
2003300 · 1570A 9/10% Checkoff Withheld	1,083.65	440.35	643.30
2003401 · 1570A Local Dues Withheld	2,017.76	892.38	1,125.38
2003800 · Deferred Comp Liability	190.00	583.71	-393.71
2004500 · Accrued Mass Mutual withheld	-33.02	0.00	-33.02
2005600 · Payments on Insurance Claims	961.95	961.95	0.00
2005700 · Short Term Lease Liability	168,560.67	183,767.26	-15,206.59
2550000 · Sales Tax Payable	52.86	398.95	-346.09
<b>Total Other Current Liabilities</b>	<b>801,029.41</b>	<b>439,602.02</b>	<b>361,427.39</b>
<b>Total Current Liabilities</b>	<b>891,424.67</b>	<b>713,024.10</b>	<b>178,400.57</b>

**Port of Oswego Authority**  
**Balance Sheet**  
As of May 31, 2025

	May 31, 25	May 31, 24	\$ Change
<b>Long Term Liabilities</b>			
2500500 · Advances from NYS	3,355,925.71	3,405,925.71	-50,000.00
2500600 · Vehicle Note Payable	36,678.84	43,849.13	-7,170.29
2501400 · OPEB liability	1,655,480.00	1,655,480.00	0.00
2501700 · LOC 1753 Pathfinder-Goble/FEMA	1,197,424.41	0.00	1,197,424.41
2502200 · Note Payable-SANY Forklift-LEAF	345,941.37	415,287.82	-69,346.45
2502300 · Note Payable-SANY Wheel Loader	202,787.70	0.00	202,787.70
2503500 · Long Term Lease Liability	159,587.05	300,268.37	-140,681.32
2600000 · Net Pension Liability - ERS	358,854.00	491,403.00	-132,549.00
2800001 · Deferred Inflow - OPEB	878,276.00	878,276.00	0.00
2800002 · Deferred Inflow - Lessor	1,235,182.89	1,543,445.69	-308,262.80
<b>Total Long Term Liabilities</b>	<b>9,426,137.97</b>	<b>8,733,935.72</b>	<b>692,202.25</b>
<b>Total Liabilities</b>	<b>10,317,562.64</b>	<b>9,446,959.82</b>	<b>870,602.82</b>
<b>Equity</b>			
3000500 · Contributed Capital	144,946.00	144,946.00	0.00
3001000 · Contributed Capital - Federal	45,777.00	45,777.00	0.00
3001500 · Grant from NYS	2,253,367.90	2,253,367.90	0.00
3001600 · Grant MultiCodul Capital Proj	2,073,783.33	2,073,783.33	0.00
3001700 · Grant-MultiModal	370,000.00	370,000.00	0.00
3001800 · Grant Energy Savings	60,000.00	60,000.00	0.00
3005000 · Retained Earnings	23,651,028.52	20,302,491.02	3,348,537.50
Net Income	-208,129.47	-489,487.75	281,358.28
<b>Total Equity</b>	<b>28,390,773.28</b>	<b>24,760,877.50</b>	<b>3,629,895.78</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>38,708,335.92</b>	<b>34,207,837.32</b>	<b>4,500,498.60</b>



**Port of Oswego Authority**  
**Profit & Loss**  
**May 2025**

	Period to Date		Year to Date		
	May 25	May 24	Apr - May 25	Apr - May 24	\$ Change
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000000 · Storage	45,445.95	39,397.59	94,824.46	82,999.36	11,825.10
4100000 · Dockage	9,461.43	7,047.83	17,019.93	10,323.97	6,695.96
4200000 · Wharfage	19,755.63	15,845.87	31,930.68	21,641.76	10,288.92
4300000 · Loading and Unloading	95,506.94	49,956.90	148,740.62	67,305.56	81,435.06
4400000 · Rental	33,862.93	32,673.41	69,183.99	65,346.82	3,837.17
4500000 · Misc Income	38,914.20	24,509.27	40,206.70	27,780.72	12,425.98
4600000 · Stevedoring	34,797.39	40,609.68	35,672.89	74,520.00	-38,847.11
4800000 · Marina Income	26,172.13	64,211.07	111,924.67	146,853.15	-34,928.48
<b>Total Income</b>	303,916.60	274,251.62	549,503.94	496,771.34	52,732.60
<b>Cost of Goods Sold</b>					
4900000 · Cost of Goods Sold	9,904.55	37,846.92	15,877.28	43,846.24	-27,968.96
<b>Total COGS</b>	9,904.55	37,846.92	15,877.28	43,846.24	-27,968.96
<b>Gross Profit</b>	294,012.05	236,404.70	533,626.66	452,925.10	80,701.56
<b>Expense</b>					
5000000 · Personal Service	135,640.86	173,641.16	293,486.14	259,737.10	33,749.04
605000a · Travel Expense	69.00	386.31	338.14	442.30	-104.16
610000a · Auto Expense	172.15	142.37	172.15	142.37	29.78
611000a · Fuel expense	2,931.15	1,937.01	4,800.76	3,175.72	1,625.04
615000a · Office Supplies	7,136.57	12,431.33	26,299.17	25,590.29	708.88
6150200 · General Insurance Expense	13,333.15	28,432.27	55,769.17	56,870.57	-1,101.40
620000a · Advertising & Printing	1,731.47	3,800.18	1,731.47	3,800.18	-2,068.71
625000a · Communications	2,905.05	670.47	7,135.98	1,284.81	5,851.17
630000a · Fuel, Light & Power	11,516.43	13,027.10	19,875.26	16,519.92	3,355.34
635000a · Household Supplies	3,881.16	1,591.17	7,777.86	4,624.92	3,152.94
640000a · Payroll Taxes	9,799.29	12,822.98	21,307.89	19,909.20	1,398.69
645000a · Health Insurances	26,949.53	26,211.50	54,878.69	50,700.15	4,178.54
6500000 · ILA Pension	36,137.63	35,248.81	68,871.38	43,445.06	25,426.32
655000a · Special Supplies	23,250.73	6,264.69	37,645.45	15,813.02	21,832.43
655130a · Spec Supp & Ex - Metered Water	0.00	0.00	370.52	318.17	52.35
6551500 · Spec Supp & Ex - Comm Support	0.00	10,000.00	0.00	10,000.00	-10,000.00

**Port of Oswego Authority**  
**Profit & Loss**  
**May 2025**

	Period to Date		Year to Date		
	May 25	May 24	Apr - May 25	Apr - May 24	\$ Change
6560000 · Professional Services	4,522.38	17,449.68	-633.69	13,803.91	-14,437.60
6570000 · Marina Supp & Expenses	6,795.95	5,558.23	10,986.61	9,412.03	1,574.58
6580000 · Education/Training	0.00	0.00	0.00	995.00	-995.00
6590000 · Technical Services	8,872.50	0.00	8,872.50	0.00	8,872.50
660000a · Repairs & Maintenance	13,525.80	5,176.94	37,152.89	31,068.70	6,084.19
6670000 · House Gasoline	158.18	359.93	218.48	519.86	-301.38
6700000 · Rentals	17,500.00	0.00	27,700.00	0.00	27,700.00
6700200 · Lease-Track Mobile	2,558.00	0.00	5,116.00	0.00	5,116.00
6700300 · Lease - other equipment leases	12,558.00	4,400.00	25,116.00	5,596.00	19,520.00
6700301 · Lease - vehicles	0.00	0.00	292.92	0.00	292.92
6800000 · Museum	578.10	770.88	1,367.62	1,526.83	-159.21
6850000 · Interest Expense	12,162.01	5,811.81	22,556.62	10,461.51	12,095.11
6900000 · Freight Expense	4,596.84	1,116.44	4,621.84	1,407.89	3,213.95
<b>Total Expense</b>	<b>359,281.93</b>	<b>367,251.26</b>	<b>743,827.82</b>	<b>587,165.51</b>	<b>156,662.31</b>
<b>Net Ordinary Income</b>	<b>-65,269.88</b>	<b>-130,846.56</b>	<b>-210,201.16</b>	<b>-134,240.41</b>	<b>-75,960.75</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
8999999 · Interest Income - Leases	0.00	3,584.42	0.00	7,242.89	-7,242.89
9000000 · Interest Income	916.41	4,644.47	1,456.09	7,889.66	-6,433.57
9000001 · Grant - Agricultural Center	0.00	0.00	0.00	-37,129.72	37,129.72
9000017 · FEMA DR 4348	0.00	0.00	0.00	-149,277.56	149,277.56
9001400 · REDI - Goble Marina	0.00	0.00	0.00	-146,285.87	146,285.87
9001700 · NYS Grant Pin 3539.88 Track/Sto	615.60	0.00	615.60	0.00	615.60
<b>Total Other Income</b>	<b>1,532.01</b>	<b>8,228.89</b>	<b>2,071.69</b>	<b>-317,560.60</b>	<b>319,632.29</b>
<b>Other Expense</b>					
9005500 · Amortization Expense	0.00	16,696.16	0.00	37,686.74	-37,686.74
<b>Total Other Expense</b>	<b>0.00</b>	<b>16,696.16</b>	<b>0.00</b>	<b>37,686.74</b>	<b>-37,686.74</b>
<b>Net Other Income</b>	<b>1,532.01</b>	<b>-8,467.27</b>	<b>2,071.69</b>	<b>-355,247.34</b>	<b>357,319.03</b>
<b>Net Income</b>	<b>-63,737.87</b>	<b>-139,313.83</b>	<b>-208,129.47</b>	<b>-489,487.75</b>	<b>281,358.28</b>

Port of Oswego Authority  
**Marina Profit & Loss**  
April through May 2025

	Apr - May 25	Apr - May 24	\$ Change
<b>Ordinary Income/Expense</b>			
Income			
4400000 · Rental	0.00	200.00	-200.00
4800000 · Marina Income			
4800100 · Marina Inc - Slip Rental	79,750.00	77,100.00	2,650.00
4800101 · Marina Inc-Transient mooring	3,728.00	6,693.50	-2,965.50
4800200 · Marina Inc - Misc	165.00	25.00	140.00
4800300 · Marina Inc - Storage	0.00	500.00	-500.00
4800400 · Marina Inc - Gas Sales	20,476.92	56,324.27	-35,847.35
4800500 · Marina Inc-Gin Pole	189.00	3,598.00	-3,409.00
4800501 · Marina Inc-Hoist	448.00	637.00	-189.00
4800600 · Marina-FishClean/OYC/Barn Rent	1,200.00	1,200.00	0.00
4800800 · Marina Inc - Towing services	0.00	525.00	-525.00
4800900 · Marina Inc - Service/Labor	62.50	46.68	15.82
4801100 · Marina Inc - Tackle	0.00	0.50	-0.50
4801200 · Marina Inc - Boat Supply	2.50	135.45	-132.95
4801400 · Marina Inc - Beverages	22.75	5.25	17.50
4801500 · Marina Inc - Snacks	30.00	17.50	12.50
4801700 · Marina Inc - Ice	0.00	45.00	-45.00
4805000 · Marina Inc - Goble	5,850.00	0.00	5,850.00
Total 4800000 · Marina Income	111,924.67	146,853.15	-34,928.48
Total Income	111,924.67	147,053.15	-35,128.48
Cost of Goods Sold	15,877.28	43,846.24	-27,968.96
Gross Profit	96,047.39	103,206.91	-7,159.52
Expense			
5000000 · Personal Service	32,938.75	35,349.79	-2,411.04
615000a · Office Supplies	2,249.95	2,055.73	194.22
635000a · Household Supplies	827.78	384.30	443.48
640000a · Payroll Taxes	2,923.80	3,290.34	-366.54
645000a · Health Insurances	662.42	779.90	-117.48
655000a · Special Supplies	364.24	457.46	-93.22
6570000 · Marina Supp & Expenses			
6571000 · MarinaSupp & Ex-Misc	6,506.89	1,094.33	5,412.56
6571200 · MarinaSupp & Ex-Maintenance	0.00	0.00	0.00
6571201 · MarinaSupp & Ex-Equip repairs	521.91	1,060.89	-538.98
6571300 · MarinaSupp & Ex-Utilities	2,025.52	1,938.50	87.02
6571400 · MarinaSupp & Ex-Credit Card Exp	1,632.29	5,078.35	-3,446.06
6571700 · MarinaSupp & Ex-Cable	0.00	239.96	-239.96
6573000 · MarinaSupp & Ex-Ice	300.00	0.00	300.00
Total 6570000 · Marina Supp & Expenses	10,986.61	9,412.03	1,574.58
660000a · Repairs & Maintenance	8,417.68	1,023.99	7,393.69
6670000 · House Gasoline	116.68	341.86	-225.18
6700000 · Rentals	6,800.00	0.00	6,800.00
6700300 · Lease - other equipment leases	1,140.00	1,140.00	0.00
6900000 · Freight Expense	0.00	74.52	-74.52
Total Expense	67,427.91	54,309.92	13,117.99
Net Ordinary Income	28,619.48	48,896.99	-20,277.51
Net Income	28,619.48	48,896.99	-20,277.51

# Exhibit C-2



**Port of Oswego Authority  
Imprest Bills**

May 2, 2025  
W-13

**WD Malone**

WT Repairs Pay Apps #9

**\$247,424.41**

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**\$247,424.41**

**Port of Oswego Authority  
Check Detail**

May 2 - 6, 2025  
W-16

<b>Bernard Bacon</b>		<b>\$55.41</b>
	Net pay for lost check #3878105496, pay date 08/07/2024	
<b>Brandon M. Baker</b>		<b>\$235.83</b>
	Replacement check for stale dated payroll check #38	
<b>Avaya Financial Services</b>		<b>\$2,145.50</b>
	Telephone Lease	
<b>Benefit Resource, Inc.</b>		<b>\$525.00</b>
	Pre-Tax Monthly Administration Fee for April 2025 & Annual Compliance Support	
<b>Burke's Do-it-Best Home Center</b>		<b>\$111.95</b>
	Marina Repair Items - fasteners, couplings, tape, pipe, pressure-treated wood, screws, & drill bit	
<b>C&amp;S Engineers, Inc.</b>		<b>\$11,283.12</b>
	Professional Services - Multi-Sector Permitt & SWPPP, Misc. Engineering Tasks, Electric Railcar Mover, Construction Inspection for the West Terminal Pier Repairs, West Terminal Repairs,	
<b>Cintas</b>		<b>\$53.78</b>
	Floor Mats and Work Uniforms for Mechanics/Garage	
<b>Glider Oil</b>		<b>\$1,806.71</b>
	Marina Gasoline, Port Propane	
<b>Key Bank - B</b>		<b>\$14,429.60</b>
	Monthly Credit Card Charges	
<b>LEAF</b>		<b>\$11,745.62</b>
	Heavy Forklift Monthly Payment & Wheel Loader Monthly Payment	
<b>NaGr #-09104 Lighting-1 Gate, 1 NE Corner</b>		<b>\$117.22</b>
	Electric Supply & Delivery (1 Account)	
<b>PathFinder Bank - LOC (Goble/FEMA)</b>		<b>\$5,952.06</b>
	Interest Payment on LOC	
<b>Paychex</b>		<b>\$1,607.91</b>
	Payroll Administration & Fees	
<b>S&amp;B Computer and Office Products, Inc.</b>		<b>\$682.71</b>
	USGS Water, Port Water, Marina Water, Office & Housekeeping Supplies	
<b>Steel Sales Inc.</b>		<b>\$770.01</b>
	Rolled Steel (rolled angle, & rolled channel) for Marina Hoist Repairs	
<b>Wells Technology, Inc</b>		<b>\$100.64</b>
	Shop Supplies - bushings & coupling	

**Port of Oswego Authority  
Imprest Bills**

May 7 - 13, 2025  
W-17

<b>John Miller Lumber</b>		<b>\$1,200.00</b>
	Dunnage for Aluminum Ingots	
<b>American Great Lakes Ports Association</b>		<b>\$4,772.75</b>
	Membership Dues - 2nd Quarter 2025	
<b>C-Port Marina Assistance Company</b>		<b>\$750.00</b>
	C-Port Membership Dues for TowBoat U.S. Oswego	
<b>Chirello Advertising</b>		<b>\$1,731.47</b>
	Advertising Services - Oswego County Business Magazine & Oswego County Today	
<b>CIT Group Inc</b>		<b>\$2,558.00</b>
	Trackmobile Lease	
<b>City of Oswego Water - #000004-000</b>		<b>\$252.84</b>
	Water & Sewer Services for 1 East 2nd Street	
<b>City of Oswego Water - #006583-000</b>		<b>\$117.68</b>
	Water & Sewer Services for Lake Road Line	
<b>Computer Outlet North, Inc.</b>		<b>\$254.25</b>
	Monthly E-Mails & Cloud Back-up, Monitoring Application	
<b>Ed &amp; Ed Business Technology, Inc.</b>		<b>\$100.94</b>
	Contract Charge for Copier	
<b>Glider Oil</b>		<b>\$4,271.91</b>
	Port Propane, Marina Gasoline, Port Diesel, and Vapor Hose Replacement for Marina for gasoline deliveries	
<b>Haun Welding Supply Inc.</b>		<b>\$95.00</b>
	Housing, Adapter Drive Motor	
<b>Jefferson Solutions, Inc.</b>		<b>\$2,850.00</b>
	GASB 75 Valuation Report	
<b>National Grid</b>		<b>\$16,210.73</b>
	Electric Supply & Delivery, Gas Supply & Delivery (15 Accounts)	
<b>O'Reilly Automotive, Inc.</b>		<b>\$95.94</b>
	BlueDef 2.5 gallon for the SANY Loader & Forklift	
<b>Oswego Auto Parts</b>		<b>\$238.02</b>
	Hydraulic Filters, Oil, Air Filters for both Terexs, Chain Cable Lube for Shop Use	
<b>Raby's Ace Homecenter</b>		<b>\$41.51</b>
	Items for Pump-out Hook-up/Repairs at the Marina	

**Port of Oswego Authority  
Imprest Bills**

May 7 - 13, 2025  
W-17

<b>Resilient Support Services, Inc.</b>		<b>\$64.17</b>
	Office Supplies - Batteries, Soap, & Ant Killer	
<b>S&amp;B Computer and Office Products, Inc.</b>		<b>\$126.06</b>
	Office & Housekeeping Supplies	
<b>Shark Welding &amp; Repair Service</b>		<b>\$20,300.00</b>
	Grain Silo Railcar Loadout Fabrication of Chute & Goble Marina Repairs	
<b>Verizon Business</b>		<b>\$130.12</b>
	Cell Phones for Schneider, McMahon, DeCarr, & Lundy	
<b>WEX Inc.</b>		<b>\$250.92</b>
	Fuel for Port Vehicles	
		<hr/> <b>\$56,412.31</b>



**Port of Oswego Authority  
Imprest Bills**

May 14, 2025  
W-20

**Pathfinder Bank**

Pathfinder Bank - LOC payment pay down

**\$115,425.54**

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**\$115,425.54**

**Port of Oswego Authority  
Imprest Bills**

May 20, 2025  
W-21

<b>Bousquet Holstein PLLC</b>		<b>\$324.17</b>
	Legal Services - General Counsel & Sale of Border Patrol Station	
<b>Burke's Do-it-Best Home Center</b>		<b>\$28.37</b>
	Repair items for Marina Bathhouse water-shut off	
<b>Butler Disposal Systems Inc</b>		<b>\$243.65</b>
	Trash Services, Recycle Service, Dumpster Rental, Fuel Surcharges	
<b>C&amp;S Engineers, Inc.</b>		<b>\$1,397.21</b>
	Professional Services - Grain Handling - Construction, Multi-Sector Permit & SWPPP, & Misc. Engineering Tasks	
<b>Cooper Electric</b>		<b>\$35.72</b>
	Light Bulbs for the Office	
<b>Glider Oil</b>		<b>\$11,971.75</b>
	Port Propane, Marina Gasoline, Marina Diesel	
<b>Haun Welding Supply Inc.</b>		<b>\$203.15</b>
	1-Year Cylinder Lease, Cylinder Rental for April 2025	
<b>LexisNexis</b>		<b>\$221.45</b>
	Legal Information	
<b>Lowe's</b>		<b>\$840.85</b>
	Monthly Credit Card Charges	
<b>NYS Department of Environmental Conservat</b>		<b>\$1,390.00</b>
	Penalty Payment/Fine for missed water sampling in 2024	
<b>PathFinder Bank - 2024 Chevy P/U</b>		<b>\$833.15</b>
	Monthly Auto Payment for Chevy P/U Truck	
<b>Paychex</b>		<b>\$1,253.49</b>
	Payroll Administration & Fees	
<b>S&amp;B Computer and Office Products, Inc.</b>		<b>\$3.95</b>
	Office Supplies - Water Cooler Rental for Port & USGS, Credits	
<b>Scot-min Enterprises</b>		<b>\$4,498.25</b>
	Lumber to repair dock wall from damages from the Still Watch Vessel	
<b>Shark Welding &amp; Repair Service</b>		<b>\$7,500.00</b>
	Marina River Wall - Wall Damage from the Still Watch	
<b>SUNY Oswego</b>		<b>\$8,872.50</b>
	Payroll for Probe Lab Students	
<b>Taylor Northeast, Inc.</b>		<b>\$12,558.00</b>
	Forklift Rentals (13 Rentals)	

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**\$52,175.66**

**Port of Oswego Authority  
Imprest Bills**

May 27, 2025  
W-23

<b>Business Council of NYS, Inc.</b>	Life, AD&D, & LTD Insurance	<b>\$343.31</b>
<b>Butler Disposal Systems Inc</b>	Trash Service - 30-Yard Rolloff, Fuel Surcharge, & Oswego County Disposal Fees	<b>\$678.00</b>
<b>Cintas</b>	Floor Mats & Work Uniforms for Mechanics/Garage	<b>\$501.02</b>
<b>CSEA Employee Benefit Fund</b>	Employee Dental & Vision Insurance	<b>\$1,517.48</b>
<b>Glider Oil</b>	Port Propane	<b>\$138.49</b>
<b>LEAF</b>	Copier Lease	<b>\$156.99</b>
<b>NYS Dept. of Agriculture &amp; Markets</b>	Weighmaster License for Pamela Dowd	<b>\$15.00</b>
<b>Oswego Auto Parts</b>	Shop Use Items, Repair Parts for the JD 855, Fuel Filters & Engine Oil for the Diesel P/U & 2008 Jeep, Repairs to the F-10 Forklift, Oshkosh Service Kit, & Repairs to the Marina Golf Cart	<b>\$784.03</b>
<b>Resilient Support Services, Inc.</b>	Office Supplies - Air Purifier Replacement Filters	<b>\$619.30</b>
<b>S&amp;B Computer and Office Products, Inc.</b>	Office Supplies & Housekeeping Items, USGS Water	<b>\$190.07</b>
<b>Tire Merchants International Corp</b>	Repairs to the SANY Front Loader (beet juice)	<b>\$1,767.50</b>
<b>Tracey Road Equipment, Inc.</b>	Monthly Rental of Kobelco Excavator	<b>\$4,925.00</b>
<b>Wells Technology, Inc</b>	Shop Use Items - Misc. Nuts & Bolts	<b>\$199.59</b>

**Port of Oswego Authority**  
**A/P Aging Summary**  
As of May 31, 2025

	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
American Association of Port Authorities	5,225.00	0.00	0.00	0.00	0.00	0.00	5,225.00
AmVet Office Supplies, LLC	124.99	0.00	0.00	0.00	0.00	0.00	124.99
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
Burke's Do-it-Best Home Center	364.32	0.00	0.00	0.00	0.00	0.00	364.32
Butler Disposal Systems Inc	353.65	0.00	0.00	0.00	0.00	0.00	353.65
Centerstate Corporation for Economic Op...	175.00	0.00	0.00	0.00	0.00	0.00	175.00
Cintas	71.36	0.00	0.00	0.00	0.00	0.00	71.36
CIT Group Inc	2,558.00	0.00	0.00	0.00	0.00	0.00	2,558.00
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
Cooper Electric	318.76	0.00	0.00	0.00	0.00	0.00	318.76
CSX Transportation	0.00	15,000.00	0.00	0.00	0.00	0.00	15,000.00
Empire Hydraulics & Machine, LLC	271.19	0.00	0.00	0.00	0.00	0.00	271.19
Glider Oil	9,711.99	0.00	0.00	0.00	0.00	0.00	9,711.99
Grainger	60.18	0.00	0.00	0.00	0.00	0.00	60.18
Haun Welding Supply Inc.	523.94	0.00	0.00	0.00	0.00	0.00	523.94
Jerome Fire Equipment Co., Inc.	345.00	0.00	0.00	0.00	0.00	0.00	345.00
Key Bank - B	1,772.32	0.00	0.00	0.00	0.00	0.00	1,772.32
Lakeshore Supply	0.00	138.33	0.00	0.00	0.00	0.00	138.33
Lazarek, Inc.	1,278.04	0.00	0.00	0.00	0.00	0.00	1,278.04
LEAF	11,745.62	0.00	0.00	0.00	0.00	0.00	11,745.62
Mohawk Global Logistics Corp	125.00	0.00	0.00	0.00	0.00	0.00	125.00
NaGr #04008 Security Gate, Entrance Elec	129.68	0.00	0.00	0.00	0.00	0.00	129.68
NaGr #05002 Gas & Elec New Garage	648.19	0.00	0.00	0.00	0.00	0.00	648.19
NaGr #09104 Lighting-1 Gate, 1 NE Corner	116.41	0.00	0.00	0.00	0.00	0.00	116.41
NaGr #32051 Storage (Silo & Barrel Bldg)	2,673.15	0.00	0.00	0.00	0.00	0.00	2,673.15
NaGr #38103 Gas & Elec Main Warehouse	1,920.71	0.00	0.00	0.00	0.00	0.00	1,920.71
NaGr #38107 Gas Museum	143.64	0.00	0.00	0.00	0.00	0.00	143.64
NaGr #38118 Marina - Unit B	388.93	0.00	0.00	0.00	0.00	0.00	388.93
NaGr #40109 Electric Derrick	21.94	0.00	0.00	0.00	0.00	0.00	21.94
NaGr #47025 Marina - Pier B	472.15	0.00	0.00	0.00	0.00	0.00	472.15
NaGr #74022 Vinegar Hill	20.40	0.00	0.00	0.00	0.00	0.00	20.40
NaGr #83002 - 22 Mercer - Security Pole	24.85	0.00	0.00	0.00	0.00	0.00	24.85
Oswego Auto Parts	850.23	0.00	0.00	0.00	0.00	0.00	850.23
PathFinder Bank - LOC (Goble/FEMA)	8,532.24	0.00	0.00	0.00	0.00	0.00	8,532.24
Pitney Bowes Global Financial Serv LLC	201.18	0.00	0.00	0.00	0.00	0.00	201.18
Port City Aggregate LLC	0.00	648.00	0.00	0.00	0.00	0.00	648.00
Raby's Ace Homecenter	1,033.83	0.00	0.00	0.00	0.00	0.00	1,033.83
S&B Computer and Office Products, Inc.	369.24	0.00	0.00	0.00	0.00	0.00	369.24
Spectrum Business (Port)	175.00	0.00	0.00	0.00	0.00	0.00	175.00
State Insurance Fund	0.00	-8,387.72	0.00	0.00	0.00	0.00	-8,387.72
Taylor Northeast, Inc.	20,500.00	0.00	0.00	0.00	0.00	0.00	20,500.00
Tracey Road Equipment, Inc.	0.00	1,700.00	0.00	0.00	0.00	0.00	1,700.00
Tractor Supply Credit Plan	114.96	0.00	0.00	0.00	0.00	0.00	114.96
WEX Inc.	351.76	0.00	0.00	0.00	0.00	0.00	351.76
Winzer Franchise Company	770.84	0.00	0.00	0.00	0.00	0.00	770.84
<b>TOTAL</b>	<b>78,009.15</b>	<b>9,098.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>87,107.76</b>



10:52 PM

06/21/25

**Port of Oswego Authority**  
**A/R Aging Summary**  
As of May 31, 2025

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
*Transient	0.00	0.00	0.00	0.00	0.00	3,854.62 <sup>1</sup>	3,854.62
Algoma Central Corporation	0.00	7,543.38	0.00	0.00	0.00	0.00	7,543.38
Creasy, Troy	0.00	0.00	0.00	-50.00	0.00	0.00	-50.00
Dean Marine & Excavating, Inc	12,743.50	-2,600.00	0.00	0.00	0.00	0.00	10,143.50
DeLong, Frederick	0.00	-375.00	0.00	0.00	0.00	0.00	-375.00
Garcia, Joe	0.00	0.00	0.00	0.00	0.00	1,472.00 <sup>2</sup>	1,472.00
General Services Admin.	9,016.41	0.00	0.00	0.00	0.00	0.00	9,016.41
Glencore LTD.	1,945.63	0.00	0.00	0.00	0.00	0.00	1,945.63
Goldman Sachs & Co	7,643.63	0.00	0.00	0.00	0.00	0.00	7,643.63
GT Commodities (Gerald Metals)	3,965.86	0.00	0.00	0.00	0.00	0.00	3,965.86
Gunvor SA	12,458.37	12,853.65	0.00	0.00	0.00	0.00	25,312.02
Hartree Partners, LP	6,841.38	0.00	0.00	0.00	0.00	0.00	6,841.38
Heidelberg Materials (Lehigh)	9,245.03	0.00	0.00	0.00	0.00	0.00	9,245.03
Kerr, James	0.00	0.00	0.00	0.00	0.00	1,294.78 <sup>3</sup>	1,294.78
Manning, Greg	0.00	0.00	0.00	0.00	0.00	2,336.00 <sup>4</sup>	2,336.00
Marubeni America Corp.	40,167.80	0.00	0.00	0.00	0.00	0.00	40,167.80
McKeil Marine	2,075.50	875.50	1,313.25	0.00	0.00	0.00	4,264.25
Mitsubishi International Corporation	15,926.43	0.00	0.00	0.00	0.00	0.00	15,926.43
Novelis-Oswego Works	0.00	2,523.88	2,265.00	0.00	0.00	3,207.50 <sup>5</sup>	7,996.38
Novelis-special	117,680.73	0.00	0.00	0.00	0.00	0.00	117,680.73
Nutrien Ag Solutions - CPS	14,569.42	0.00	0.00	0.00	0.00	0.00	14,569.42
Oswego Expeditions/Destination Expedi...	0.00	0.00	0.00	0.00	0.00	-100.00	-100.00
Oswego Yacht Club	0.00	-100.00	0.00	0.00	0.00	0.00	-100.00
Shark-Attach, LLC	0.00	425.00	425.00	0.00	0.00	0.00	850.00
The DeLong Co., Inc.	3,787.05	0.00	0.00	0.00	0.00	0.00	3,787.05
Wojslaw, Hunter	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WT Terminal Oswego, LLC	7,000.00	0.00	0.00	0.00	0.00	0.00	7,000.00
<b>TOTAL</b>	<b>265,066.74</b>	<b>21,146.41</b>	<b>4,003.25</b>	<b>-50.00</b>	<b>0.00</b>	<b>12,064.90</b>	<b>302,231.30</b>

1. Collections

2. Following up on letter

3. Has been making payments, following up on status

4. Following up on letter

5. Invoice was resent for payment

**Grants Receivable Summary**  
as of 5/31/2025

Project #		Name	Grant Receivable
FEMA 4348	37407	East & West Terminals	\$ 223,052.79
REDI Funds	19515	Goble Marina	\$ 154,325.79
PFRAP	3935.59	Goble Marina	\$ 100.10
DOT	3935	Agricultural Center	\$ 389,876.96
DOT	3935.65	East Terminal Track Rehab	\$ 2,729.07
DOT	3935.88	PFRAP - Addl. Track & Storage	\$ 1,236.33
DOT	3935.89	Electric Railcar Mover	\$ 27,552.87
			<u><u>\$ 798,873.91</u></u>

**Port of Oswego Authority**  
**Loan Summary**  
as of May 31, 2025

<b>Name</b>	<b>Loan Balance</b>	<b>Available</b>	<b>Rate</b>
NYS first advances	\$ 3,355,925.71	\$ -	0.000%
Pathfinder Bank - LOC	\$ -	\$ 500,000.00	7.500%
Pathfinder Bank - LOC FEMA/REDI	\$ 1,197,424.41	\$ 202,575.59	7.500%
Note Payable - SANY Forklift	\$ 345,941.37	\$ -	7.750%
Note Payable - 2024 Chevy Silverado	\$ 36,678.84	\$ -	6.875%
Note Payable - SANY Wheel Loader	\$ 202,787.70	\$ -	6.750%

Port of Oswego Authority  
**Schedule of Assets**  
As of May 31, 2025

	Cost	Accum. Depr.	Net Book Value
<b>Fixed Assets</b>			
1502000 · Land & Land Impr-Capital Assets	14,074,827.75	-8,623,469.11	5,451,358.64
1502050 · Land & Land Impr-Held for Lease	1,568,471.55	-166,594.00	1,401,877.55
1502100 · Alcan Water Line	1.00	0.00	1.00
1502300 · Bldgs & Improvem-Capital Assets	8,577,047.59	-6,906,904.54	1,670,143.05
1502350 · Bldgs & Improvem-Held for Lease	4,060,508.32	-2,445,921.00	1,614,587.32
1502400 · Office Equipment & Furniture	489,831.94	-468,900.46	20,931.48
1502500 · Operating Equipment	3,532,805.49	-2,451,505.33	1,081,300.16
1502501 · Equipment - Marina	327,788.39	-238,569.00	89,219.39
1502550 · Lease Assets	569,146.74	-158,555.00	410,591.74
1502600 · Computer Software	32,872.24	-32,872.24	0.00
<b>Total Fixed Assets</b>	<b>33,233,301.01</b>	<b>-21,493,290.68</b>	<b>11,740,010.33</b>



# Port of Oswego Authority

## YTD Sales Report

April through May 2025

	Apr - May 25	%	Apr - May 24	%	\$ Change
<b>Income</b>					
<b>4000000 · Storage</b>					
4002800 · Storage - Marubeni	6,415.17	1.17%	5,450.79	1.10%	964.38
4002900 · Storage - Glencore	3,861.26	0.70%	16,937.82	3.41%	-13,076.56
4003000 · Storage - Goldman Sachs	7,428.10	1.35%	13,238.68	2.66%	-5,810.58
4003300 · Storage - ARG Intl.	0.00	0.00%	12,571.34	2.53%	-12,571.34
4003400 · Storage - Mercuria	0.00	0.00%	794.18	0.16%	-794.18
4003500 · Storage - Mitsubishi	0.00	0.00%	789.70	0.16%	-789.70
4004100 · Storage - SQC Metals	15,794.14	2.87%	15,794.14	3.18%	0.00
4004200 · Storage - Gunvor	25,312.02	4.61%	0.00	0.00%	25,312.02
4004300 · Storage - Hartree Partners	713.21	0.13%	0.00	0.00%	713.21
4004500 · Storage - GT Commodities	10,409.64	1.89%	0.00	0.00%	10,409.64
4005000 · Storage - Miscellaneous	24,890.92	4.53%	4,100.00	0.83%	20,790.92
4008100 · Storage - IXM	0.00	0.00%	13,322.71	2.68%	-13,322.71
<b>Total 4000000 · Storage</b>	<b>94,824.46</b>	<b>17.26%</b>	<b>82,999.36</b>	<b>16.71%</b>	<b>11,825.10</b>
<b>4100000 · Dockage</b>					
4100100 · Dockage - Algoma Central	7,543.38	1.37%	3,771.69	0.76%	3,771.69
4100200 · Dockage - Lehigh (Heidelberg)	7,482.90	1.36%	2,652.16	0.53%	4,830.74
4102700 · Dockage - McKeil Marine	1,200.00	0.22%	3,900.12	0.79%	-2,700.12
4102900 · Dockage - WT Terminal	793.65	0.14%	0.00	0.00%	793.65
<b>Total 4100000 · Dockage</b>	<b>17,019.93</b>	<b>3.10%</b>	<b>10,323.97</b>	<b>2.08%</b>	<b>6,695.96</b>
<b>4200000 · Wharfage</b>					
4200100 · Wharfage - Nutrien Ag	10,873.78	1.98%	8,112.62	1.63%	2,761.16
4200200 · Wharfage - Lehigh (Heidelberg)	16,429.46	2.99%	5,668.70	1.14%	10,760.76
4202500 · Wharfage - Marubeni	2,143.63	0.39%	5,001.74	1.01%	-2,858.11
4203600 · Wharfage - WT Terminal Oswego	1,054.13	0.19%	0.00	0.00%	1,054.13
4203900 · Wharfage - Gunvor	0.00	0.00%	1,429.24	0.29%	-1,429.24
4205700 · Wharfage - Mitsubishi	1,429.68	0.26%	1,429.46	0.29%	0.22
<b>Total 4200000 · Wharfage</b>	<b>31,930.68</b>	<b>5.81%</b>	<b>21,641.76</b>	<b>4.36%</b>	<b>10,288.92</b>
<b>4300000 · Loading and Unloading</b>					
4300200 · Loading and Un - Nutrien Ag	13,931.10	2.54%	18,002.21	3.62%	-4,071.11
4300300 · Loading and Un - Novelis	85,618.27	15.58%	1,190.95	0.24%	84,427.32
4304900 · Loading and Un - Glencore	15.00	0.00%	9,331.61	1.88%	-9,316.61
4305000 · Loading and Un - Miscellaneous	0.00	0.00%	145.60	0.03%	-145.60
4305100 · Loading and Un - Marubeni	16,767.87	3.05%	12,620.32	2.54%	4,147.55
4305400 · Loading and Un - Goldman Sachs	4,658.01	0.85%	0.00	0.00%	4,658.01
4305600 · Loading and Un - ARG Int.	0.00	0.00%	9,302.88	1.87%	-9,302.88
4305700 · Loading and Un - IXM	0.00	0.00%	11,736.66	2.36%	-11,736.66
4305900 · Loading and Un - Mitsubishi	0.00	0.00%	4,658.23	0.94%	-4,658.23
4306600 · Loading and Un - SQC Metals	0.00	0.00%	15.00	0.00%	-15.00
4306700 · Loading and Un - Gunvor	2,331.65	0.42%	302.10	0.06%	2,029.55
4306800 · Loading and Un - The Delong Co.	10,651.29	1.94%	0.00	0.00%	10,651.29
4306900 · Loading and Un - GT Commodities	3,965.86	0.72%	0.00	0.00%	3,965.86
4307200 · Loading and Un - Hartree Prtnrs	7,066.49	1.29%	0.00	0.00%	7,066.49

# Port of Oswego Authority

## YTD Sales Report

April through May 2025

	Apr - May 25	%	Apr - May 24	%	\$ Change
4307300 · Loading and Un - Rio Tinto	3,735.08	0.68%	0.00	0.00%	3,735.08
Total 4300000 · Loading and Unloading	148,740.62	27.07%	67,305.56	13.55%	81,435.06
4400000 · Rental					
4400200 · Rental - DeLong, Fred	750.00	0.14%	750.00	0.15%	0.00
4400300 · Rental - Novelis	4,530.00	0.82%	4,347.54	0.88%	182.46
4400500 · Rental - General Svces Admin	18,032.82	3.28%	19,556.32	3.94%	-1,523.50
4400600 · Rental - Lehigh (Heidelberg)	12,649.54	2.30%	11,880.52	2.39%	769.02
4402400 · Rental - Vinegar Hill, LLC	1,558.13	0.28%	173.62	0.03%	1,384.51
4402600 · Rental - Nutrien Ag	15,913.50	2.90%	14,498.18	2.92%	1,415.32
4403100 · Rental - H.Lee White Museum	600.00	0.11%	600.00	0.12%	0.00
4403400 · Rental - Shark-Attach Office	850.00	0.15%	850.00	0.17%	0.00
4403500 · Rental - WT Terminal Oswego LLC	14,000.00	2.55%	12,290.64	2.47%	1,709.36
4403600 · Rental - Shop Units (Marina)	0.00	0.00%	200.00	0.04%	-200.00
4405000 · Rental - Miscellaneous	300.00	0.05%	200.00	0.04%	100.00
Total 4400000 · Rental	69,183.99	12.59%	65,346.82	13.15%	3,837.17
4500000 · Misc Income					
4500200 · Misc Income - Novelis	13,227.00	2.41%	0.00	0.00%	13,227.00
4502000 · Misc Income - Labor	12,900.50	2.35%	16,008.50	3.22%	-3,108.00
4505000 · Misc Income - Other	10,620.00	1.93%	6,801.96	1.37%	3,818.04
4505400 · Misc Income - Security East	3,459.20	0.63%	4,970.26	1.00%	-1,511.06
Total 4500000 · Misc Income	40,206.70	7.32%	27,780.72	5.59%	12,425.98
4600000 · Stevedoring					
4601800 · Stevedoring - Marubeni	20,087.14	3.66%	46,869.47	9.43%	-26,782.33
4602600 · Stevedoring - McKeil Marine	2,188.75	0.40%	862.75	0.17%	1,326.00
4602800 · Stevedoring - Mitsubishi	13,397.00	2.44%	13,394.91	2.70%	2.09
4606100 · Stevedoring - Gunvor	0.00	0.00%	13,392.87	2.70%	-13,392.87
Total 4600000 · Stevedoring	35,672.89	6.49%	74,520.00	15.00%	-38,847.11
4800000 · Marina Income	111,924.67	20.37%	146,853.15	29.56%	-34,928.48
Total Income	549,503.94	100.00%	496,771.34	100.00%	52,732.60

# Exhibit D



# FEDERAL FUNDS PROCEDURAL MANUAL

Port of Oswego Authority

2024

## **INTRODUCTION**

The Federal Uniform Grant Guidance (2 CFR, Part 200), commonly known as UGG, is a set of regulations that establishes rules that apply to all federal grants, regardless of which Federal agency is providing the award. These regulations streamlined the Office of Management and Budget (OMB) Circulars into one comprehensive policy guide.



## TABLE OF CONTENTS

<u>INTRODUCTION</u> .....	2
<u>TABLE OF CONTENTS</u> .....	3
<u>DEFINITIONS</u> .....	5
<u>BUDGET/ALLOWABLE USE OF FUNDS/COST PRINCIPLES</u> .....	7
<u>RATIONALE</u> .....	7
<u>POLICY</u> .....	7
<u>FRAMEWORK FOR ANALYZING ALLOWABLE COST</u> .....	7
<u>Federal cost principles</u> .....	8
<u>Allowable costs</u> .....	8
<u>Costs forbidden by federal law</u> .....	9
<u>Program allowability</u> .....	9
<u>Program specific fiscal rules</u> .....	10
<u>Indirect cost rate</u> .....	10
<u>Approved plans, budgets and special conditions</u> .....	10
<u>Revision of budget and program plans</u> .....	10
<u>TRAINING</u> .....	10
<u>SANCTIONS</u> .....	11
<u>PROCEDURES</u> .....	11
<u>PURCHASING</u> .....	12
<u>RATIONALE</u> .....	12
<u>POLICY</u> .....	12
<u>PROCUREMENT POLICY</u> .....	12
<u>Requirements Regarding The Selection of Procurement Contractors</u> .....	14
<u>Minority and Women-Owned Business Enterprises</u> .....	15
<u>Procedures for Competitive Selection – Personal Services</u> .....	16
<u>Debarment and suspension</u> .....	19
<u>Full and open competition</u> .....	19
<u>Methods of procurement</u> .....	20
<u>CONTRACTING WITH SMALL AND WMBE AND LABOR SURPLUS AREA FIRMS</u> .....	21
<u>PROCUREMENT OF RECOVERED MATERIALS</u> .....	22
<u>CONTRACT COST AND PRICE ANALYSIS</u> .....	22
<u>DOMESTIC PREFERENCES FOR PROCUREMENTS</u> .....	22
<u>FEDERAL AWARDING AGENCY OR PASSTHROUGH AGENCY REVIEW</u> .....	22
<u>BONDING REQUIREMENTS</u> .....	22
<u>CONTRACT PROVISIONS</u> .....	23
<u>SETTLEMENT ISSUES ARISING OUT OF PROCUREMENTS</u> .....	23
<u>PROTEST PROCEDURES TO RESOLVE DISPUTE</u> .....	23
<u>GENERAL PROCUREMENT STANDARDS</u> .....	24
<u>EMPLOYEE AND ORGANIZATIONAL CONFLICT OF INTEREST</u> .....	24
<u>CASH MANAGEMENT</u> .....	24
<u>POLICY</u> .....	24
<u>ADVANCE PAYMENTS</u> .....	24
<u>REIMBURSEMENT AND PROGRAM INCOME</u> .....	25

<u>WRITTEN PROCEDURES</u> .....	25
<u>COMPENSATION-PERSONAL SERVICES EXPENSES AND REPORTING</u> .....	26
<u>EQUIPMENT AND OTHER CAPITAL EXPENDITURES</u> .....	26
<u>RATIONALE</u> .....	26
<u>POLICY</u> .....	27
<u>LOST OR STOLEN ITEMS</u> .....	27
<u>RECORDS RETENTION</u> .....	27
<u>RATIONALE</u> .....	27
<u>PROCEDURES</u> .....	27
<u>SUBRECIPIENT MONITORING AND MANAGEMENT</u> .....	28
<u>RATIONALE</u> .....	28
<u>POLICY</u> .....	28
<u>APP 1 FULL TEXT OF NOTICE OF FUNDING OPPORTUNITY</u> .....	30
<u>APP 2 CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY CONTRACTS UNDERFED. AWARDS</u> .....	37

## **DEFINITIONS**

- **Advance payment:** means a payment that a Federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.
- **Allowable cost:** A cost that complies with all legal requirements that apply to a particular Federal education program including statutes, regulations, guidance, applications and approved grant awards.
- **Omni Circular or 2CFR 200:** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Federal cost principles that provide standards for determining whether costs may be charged to Federal grants. <http://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.200&rgn=div5>. The Omni Circular, 2CFR 200, and Uniform Grant Guidance are all referring to the same document.

## **PURCHASING**

- **Aggregate** refers to the aggregate amount to be expended during a 12-month period.
- **Purchase Order (PO)** is a document issued by the Port that authorizes a purchase transaction. The PO sets forth the descriptions, quantities, prices, discounts, date and other terms and conditions. A PO is the initial purchase request that an employee fills out. Once the PO has moved forward through the approval process it is entered into the Port financial accounting software.
- **Simplified Acquisition Threshold (SAT)** is the abbreviation for the Federal guideline for Simplified Acquisition Threshold which is \$250,000.

## **CASH MANAGEMENT**

- **Advance payment:** means a payment that a Federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.

## **COMPENSATION-PERSONAL SERVICES EXPENSES AND REPORTING**

- **Cost Objective:** A particular grant award or other category of costs used to track specific cost information (e.g. earmarks or set-asides that require the Port to track expenditure information to ensure it spends a specific amount for a specific purpose).
- **Employee Compensation:** All amounts paid or accrued to an employee for services rendered during the award period. Compensation includes salaries, fringe benefits, stipends, bonuses and payments made under supplemental contracts. The Port may require specific groups of employees to complete time sheets as verification of services rendered during an award period.
- **Multiple Cost Objectives Employees:** Employees who work on multiple cost objectives such as:
  - More than one Federal award;
  - A Federal award and a non-Federal award;
  - More than one activity within a Federal award that is separately tracked by the Port (such as set-asides, earmarks or match/in-kind contributions).

- **Single Cost Objective Employees:** Employees who work exclusively on one cost objective.

## **CAPITAL ASSETS**

- **Capitalization policy is used by the Port to set a threshold, above which qualifying** expenditures are recorded as fixed assets, and below which they are charged to expense as incurred. The policy is set by the Port Board of Directors. The capitalization policy also governs whether certain expenditures are accounted for as separate assets, or as part of a larger asset.
- **Computing Devices** are machines used to acquire, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. Information technology systems are computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.
- **Equipment** is tangible personal property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$1,000. High-risk equipment of less than \$1,000 should also be safeguarded and tracked along with an inventory done every two years.
- **High-Risk Assets** are those items identified by the Port as easily portable, desirable for personal use or easily marketable. Currently computers, iPad, multi-media and audio assisted equipment, and other portable technology are considered theft-sensitive and high-risk.
- **Purchase Order (PO)** is a document issued by the Port that authorizes a purchase transaction. The PO sets forth the descriptions, quantities, prices, discounts, date and other terms and conditions. A PO is the initial purchase request that an employee fills out. Once the PO has moved forward through the approval process it is entered into the Port financial accounting software.
- **Safeguarding** is defined as providing a reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Port assets that could have a material effect on the financial statements.

## **RECORDS RETENTION**

- **Permanent Retention Period** means the records should be retained and never destroyed.
- **Records** is defined as information regardless of its physical form (paper, microfilm, computer disk, thumb drives or other medium).
- **Retention Period** represents the period of time a document should be kept or "retained". The Port follows the New York State Records Retention Schedule.

## **SUBRECIPIENT MONITORING AND MANAGEMENT**

- **Contract:** A legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in Part 2 CFR does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward.



- **Contractor:** An entity that receives a contract, i.e. a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.
- **Pass-through Entity (PTE):** A non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.
- **Subaward:** An award provided by a PTE to a subrecipient for the subrecipient to carry out part of a Federal award received by the PTE. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the PTE considers a contract.
- **Subrecipient:** A non-Federal entity that receives a subaward from a PTE to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program.

## **BUDGET/ALLOWABLE USE OF FUNDS/COST PRINCIPLES**

### **RATIONALE**

Developing grant budgets must be based on the proposed activities planned and described in the grant application to ensure the intent of the federal program is maintained. Budgeted expenditures must conform to that intent and be allowable under the Omni Circular (2 CFR 200).

In compliance with 2 CFR §200.302(b)(7), procedures outlined in this section will enable management and staff to ensure the Port is in compliance with the allowability requirements under the terms and conditions of the grant as well as the 2 CFR 200, Subpart E .

### **POLICY**

#### **FRAMEWORK FOR ANALYZING ALLOWABLE COSTS**

To determine whether a cost is allowable under the program, staff must become familiar with the requirements under 2 CFR 200, Subpart E, as well as objectives of each grant.

Generally, when analyzing whether a particular cost is permissible, it is useful to perform the following analysis:

- Is the cost specifically included in the Port's approved grant budget?
- Is the cost forbidden by Federal laws such as 2 CFR 200, Subpart E? (see below for examples)
- Is the cost permissible under the relevant Federal program?
- Is the cost consistent with the Federal cost principles in 2 CFR 200s?
- Is the cost consistent with program specific fiscal rules?
- Is the cost consistent with an approved program plan and budget, as well as any special conditions imposed on the grant?

While there are other important considerations Port administration must take into account when analyzing whether a specific proposed cost is permissible, the above questions can provide a useful framework for the analysis.



## FEDERAL COST PRINCIPLES

The Omni-Circular defines the parameters for the permissible uses of Federal funds. While there are many requirements contained in it, it includes core principles that serve as an important guide for effective grants management. These core principles require all costs to be:

- **Necessary** for the proper and efficient performance or administration of the program or project.
- **Reasonable.** In other words, it should be clear to an outside observer why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program and that sound business practices were followed and purchases were comparable to current market prices.
- **Allocable** to the Federal program that paid for the cost. Under 2 CFR §200.405, this means that a program must benefit in proportion to the amount charged to the Federal program. This also means that recipients need to be able to track items or services purchased with Federal funds so they can prove they were used for Federal program purposes.
- **Authorized** under state and local rules. This means all actions carried out with Federal funds must be authorized and not prohibited by state and local laws and policies.
- **Adequately documented.** A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spend over the lifecycle of the grant.
- **Consistent with policies and procedures.** The same policies and procedures should apply uniformly to both federally-financed and other activities of the Port. For example, personnel whose travel is paid with Federal funds is reimbursed at the same rates as personnel whose travel is paid with state or local funds, and the grant is charged accordingly.
- **Not included as a match or cost-share.** An element of cost should not be included as a match or cost-share of another federal program, unless the specific Federal program authorizes Federal costs to be treated as such. Some Federal program statutes require the grantee to contribute a certain amount of non-federal resources to be eligible for the Federal program.
- **Net of all applicable credits.** The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges, such as credits. To the extent that such credits accruing to or received by the Port relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

## ALLOWABLE COSTS

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also [§ 200.306\(b\)](#).
- (g) Be adequately documented. See also [§§ 200.300](#) through [200.309 of this part](#).
- (h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to [§ 200.308\(e\)\(3\)](#).

[[78 FR 78608](#), Dec. 26, 2013, as amended at [85 FR 49562](#), Aug. 13, 2020]

### **Reasonable costs**

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:

- (a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- (b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
- (c) Market prices for comparable goods or services for the geographic area.
- (d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.
- (e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

### **COSTS FORBIDDEN BY FEDERAL LAW**

2 CFR 200, Subpart E identifies certain costs that may never be paid with Federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with Federal funds. The fact that a cost is not on this list does not mean it is necessarily

permissible. There are other important restrictions that apply to Federal funds, such as those detailed in 2 CFR 200s; thus, this list is not exhaustive.

### **UNALLOWABLE COSTS UNDER 2 CFR 200, Subpart E**

- Advertising and public relations costs (with limited exceptions), are prohibited; includes promotional items and memorabilia, including models, gifts, and souvenirs
- Alcoholic beverages
- Bad debts
- Contingency provisions (with limited exceptions)
- Fundraising and investment management costs (with limited exceptions)
- Donations
- Contributions
- Entertainment (amusement, diversion, and social activities and any associated costs)
- Fines and penalties
- General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs))
- Goods or services for personal use
- Interest, unless specifically stated in §200.441 as allowable

### **APPROVED PLANS, BUDGETS AND SPECIAL CONDITIONS**

As required by Omni Circular, all costs must be consistent with approved program plans and budgets. Costs must also be consistent with all terms and conditions of Federal awards, including any special conditions imposed on the Port's grants.

### **REVISION OF BUDGET AND PROGRAM PLANS**

The budget plan is the financial expression of the project or program as approved during the federal grant application process. It shall be related to performance for program evaluation purposes whenever appropriate.

During the year, funding strategies may change for a variety of reasons. If an allowable cost is not in the original budget, a budget amendment must be submitted prior to the submission of the grant claim.

Approval shall be obtained whenever any of the following changes are anticipated under a non-construction award:

- Revision which would result in the need for additional funding.
- Cumulative transfers among direct cost categories, or among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed ten percent of the current total approved budget.

Port administration is required to report deviations from budget and program plans, to the Port's Board of Directors.

### **TRAINING**

The Port will provide training on the allowable use of federal funds to all staff involved in federal programs through activities such as:

- Distributing federal guidance documents;
- Distributing Port policies and procedures;
- Developing templates, checklists and other guidance documents as appropriate;
- Internal training sessions;



- Routine staff meetings; and
- Informal technical assistance.

Port administration will promote coordination between all staff involved in federal programs through activities such as:

- Routine staff meetings;
- Joint training sessions;
- Policies and procedures that address all aspects of Federal grants management;
- Sharing information that has cross-cutting impact such as single audits, monitoring reports, letters from oversight entities, etc.

## **SANCTIONS**

Any Port employee who violates this Procedure will be subject to appropriate discipline as reflected by comments to be placed in their personnel file.

## **PROCEDURES**

The grant budget must be based on the proposed activities planned and described in the grant application.

Prior to completing the application, the Executive Director and Accounting Manager develop a detailed budget in a document (such as in an Excel spreadsheet) separate from the application. The Port's engineering firm will assist in the process of the grant application.

The Executive Director will submit the application to the federal agency that is responsible for reviewing the application.

When approved the Executive Director will place it on the Port Board's Agenda for approval and acceptance of the funding for the project.

The Port Board will then, on approval, grant the Executive Director authorization to sign the award package and be overall responsible for the administration of the grant to the approved budget and scope.

The Executive Director with the Accounting Manager shall from time to time, or at least monthly report to the Board of Director on the progress of the award and program.

### **Amending the Application**

The Port consults and complies with the guidelines and procedures provided by the awarding agency as it pertains to when and how to submit an amendment to an approved application. Procedures are in place to ensure the Port does not exceed any maximum allowable variation in the budget.

**Monitoring and Amending the Budget and Program Description:** The Accounting Manager and engineers monitor their budgets monthly, reviewing the expenses to ensure that all funds will be expended in the allowable time frame. Any budget change requests are submitted to and approved by the Executive Director. They discuss both budget and program performance to ensure all funds are spent in an allowable manner that is approved in the application by the awarding agency.

### **Attachments to Procedure:**

- Important Sections of the Federal Register Rules and Regulations-Omni-Circular

## **PURCHASING**

### **RATIONALE**

The purpose of a purchasing procedure is to ensure that the Port of Oswego Authority funds are appropriately spent in the most cost-effective manner and that the purchase has been approved by the required administrative hierarchy.

### **POLICY**

QuickBooks is the financial accounting software that the Port of Oswego Authority uses for all business accounting.

The Port of Oswego Authority's policies for Purchasing and Regulations, Purchasing Authority, Contracting for Professional Services and Authorized Signatures, supersedes the procurement methods identified as per §200.381(a) of federal law.

### **PROCUREMENT POLICY**

Following is the Port's Procurement Policy:

#### **RESOLUTION ADOPTING GUIDELINES FOR THE AWARDING OF PROCUREMENT CONTRACTS PURSUANT TO SECTION 2879 OF THE PUBLIC AUTHORITIES LAW**

WHEREAS, Section 2879 of the Public Authorities Law was enacted for the purpose of establishing guidelines governing each public authority and every public benefit corporation whose members are appointed by the Governor in reference to contracts for personal service as set forth in said statute; and

WHEREAS, the Port of Oswego Authority is a public benefit corporation organized and operating pursuant to the provisions of Section 1350 and seq. of the Public Authorities Law of the State of New York, all of whose members are appointed by the Governor of the State of New York, and thus the said Authority is within the requirements of Section 2879 of the Public Authorities Law; and

WHEREAS, said Section 2879 of the Public Authorities Law defines personal service contracts to mean the written agreement to provide a service including but not limited to a legal, accounting, management consulting, investment banking, planning, training, statistical, research, public relations, architectural, engineering, surveying or other personal services of a consulting, professional or technical nature for a fee, commission or other compensation by a person or persons who are not providing such service as officers or employees of a state agency or public corporation;

NOW, THEREFORE, BE IT RESOLVED, that the Port of Oswego Authority does hereby establish the following guidelines which detail the Authority's operative policy and instructions regarding the use, awarding, monitoring and reporting of procurement contracts.

#### **GUIDELINES FOR PROCUREMENT CONTRACTS**

**1. TITLE.** The following comprehensive guidelines detailing the operative policy and instructions of the Port of Oswego Authority and its subsidiary corporations herein collectively referred to as (the "Authority") regarding the use, awarding, monitoring, and reporting of procurement contracts, shall be known as "Guidelines for Procurement Contracts." They shall be referred to herein as the "Guidelines".

#### **2. DEFINITIONS.**

**A. Procurement Contract** - any written agreement for the acquisition of goods or services of any kind, in the actual or estimated amount of \$5,000.00 or more.

**B. Contract for Goods and Services** - any written agreement to provide a good or service (other than those hereinafter defined as personal services), pertaining to:

vehicle or building operation and maintenance, office equipment and supplies, fuel and consumable liquids, printing, promotional materials, or any other similar item or items.

**C. Contract for Personal Services** - any written agreement to provide a service, including but not limited to legal, accounting, management consulting, investing, banking, planning, training, statistical, research, public relations, architectural, engineering, surveying, or other personal services of a consulting, professional, or technical nature, for a fee, commission or other compensation by a person or persons not providing such services as an officer or employee of a state agency or public benefit corporation.

**D. Minority Business Enterprise -**

I. Any business enterprise, including a sole proprietorship, partnership or corporation that is:

- a. An enterprise in which at least fifty-one percent of the ownership of which is controlled by one or more minority group members or, in the case of a publicly-owned business, at least fifty-one percent of the common stock or other voting interests of which is owned by one or more minority group members;
- b. An enterprise in which the minority ownership is real, substantial and continuing;
- c. An enterprise in which the minority ownership has and exercises the authority independently to control the day-to-day business decisions of the enterprise; and
- d. An enterprise authorized to do business in New York State, independently owned and operated, and not dominant in its field.

II. For the purpose of these Guidelines, a minority group member means a United States citizen or permanent resident alien who can demonstrate membership in one of the following groups:

- a. Black persons having origins in any of the Black African racial groups not of Hispanic origin;
- b. Hispanic persons of Mexican, Puerto Rican, Dominican, Cuban, Central or South American of either Indian or Hispanic origin, regardless of race;
- c. Asian and Pacific Islander persons having origins in any of the Far East, Southeast Asia, the Indian sub-continent or the Pacific Islands; or
- d. Native American persons having origins in any of the original peoples of North America.

III. For the purpose of these Guidelines, a women-owned business enterprise means a business enterprise, including a sole proprietorship, partnership or corporation which is:

- a. At least fifty-one percent owned by one or more United States citizens or permanent resident aliens who are women or, in the case of a publicly-owned business, at least fifty-one percent of the common stock or other voting interests of which is owned by a United States citizen or citizens or a permanent resident alien or aliens who are women;
- b. An enterprise in which the ownership interest of women is real, substantial and continuing;



- c. An enterprise in which the women ownership has and exercises the authority to control independently the day-to-day business decisions of the enterprise; and
- d. An enterprise authorized to do business in New York State, independently owned and operated, and not dominant in its field.

**3. INTENT.** It is the intent of the Authority that to the fullest extent practical, and except as otherwise provided for herein, the selection of procurement contractors shall be from the widest available selection of responsible procurement contractors for a particular good or service.

**4. RESPONSIBILITY FOR PROCUREMENT CONTRACTS.** The Executive Director of the Authority, or their duly appointed designee, has the overall day-to-day responsibility and over-sight regarding the awarding and monitoring of procurement contracts. Personal service contractors shall be utilized in those areas where the Authority Board determines that such services may not reasonably be obtained by staff members of the Authority or its subsidiary corporations, or by officers or employees of another state agency or public corporation. In making such determination, facts such as timing, costs, qualifications or the nature of the services to be rendered shall be taken into consideration.

## **5. REQUIREMENTS REGARDING THE SELECTION OF PROCUREMENT CONTRACTORS.**

### **A. Personal Services**

I. The selection of personal services contractors shall be on a competitive basis except that the Board may waive competition if it is in the best interest of the Authority for the Board to do so. The standard of "Best Interest of the Authority" may, but need not be, based upon one or more of the following criteria for the selection of personal services contractors:

- a. Confidentiality,
- b. Specialized expertise or unusual qualifications; or services obtainable from one source only,
- c. Historical relationship with the Authority or its subsidiary corporations, the continuation of which is in its or their best interest,
- d. Specialized knowledge,
- e. Geographical proximity to the Authority,
- f. Lack of responsible competition, in the sole opinion of the Authority, to perform the desired services,
- g. Nature, magnitude or complexity of services required,
- h. Lack of Authority resources, support staff, specialized facilities or equipment,
- i. Lower cost,
- j. Short-term or infrequent need for services, or
- k. Selection which is necessary or convenient to the operations of the Authority or any of its subsidiary corporations.

II. Any contract involving services to be rendered over a period in excess of one year, shall require the approval of the Board by resolution, and an annual review of the contract by the Board.

III. A personal services contract shall require approval of the Board by resolution, when the amount thereof exceeds \$10,000.

IV. Legal services need not be awarded on a competitive basis.

V. A personal services contract over \$2,500.00 which is to be awarded on a non-competitive basis shall require board approval. Reasons for a non-competitive award should be stated in the approving motion or resolution.

VI. Personal services contracts of less than \$2,500.00 need not be awarded on a competitive basis nor approved by the Board unless for a period in excess of one year.

## **B. Goods and Other Services**

I. Selection of contractors for goods and services other than personal services shall be made only on a competitive basis except as herein otherwise set forth. The level of competition and authorization shall depend upon the estimated or actual value of the good or service as follows:

<u>Level</u>	<u>Estimated or Actual Value</u>	<u>Required Level of Competition</u>	<u>Highest Authorization Level Required</u>
I	Up to \$500	Not Required	Supervisor of Develop. & Maint.
II	\$500 - 2,500	3 Quotations	Executive Director
III	\$2,500 - 25,000	3 Written Quotations	Executive Director
IV	\$25,000 and up	Public Bids	Board Resolution

II. Competition may be waived:

a. On an emergency basis when the safety of life or property is involved. A written explanation of the nature of the emergency must accompany the purchase order/contract.

b. When only one source is available. A written statement must accompany the purchase order/contract, explaining the need for sole source acquisition.

The level of approval required for such waivers of competition as set forth in subsections 2(a) and (b) herein shall be either General Manager or Executive Director within Levels II - IV above, and the Board of Directors for Level V.

c. When public procurement arrangements are use, such as:

- i. City, County or regional supply contracts
- ii. Federal G.S.A. contracts
- iii. State O.G.S. contracts

d. Under a warranty, when the Authority may be required to obtain service from a manufacturer-designated entity.

e. When the best interest of the Authority is clearly saved, as determined by the Executive Director or the Board.

III. Any contract for goods or services other than personal services, awarded for a period in excess of one year, shall require the approval of the Board by resolution, and an annual review of the contract by the Board.

## **6. MINORITY AND WOMEN-OWNED BUSINESS ENTERPRISES ("MBE/WBE")**

A. Minority and women-owned businesses shall be given full opportunity to compete in all types of procurements contracts.

B. Janitorial services have been identified as an area set aside for MBE/WBE bids, where practicable.

C. In any procurement where an MBE submits a low-bid which is equivalent to a bid from a non-MBE/WBE firm, the MBE/WBE firm, if determined possible, will be

given preference.

**7. PROCEDURES FOR COMPETITIVE SELECTION - PERSONAL SERVICES.** The procedures for competitive selection of personal services contractors when such method of selection is considered to be in the best interest of the Authority, is as follows:

A. The Authority shall prepare a written statement containing a description of the services, the reasons why they are required, and the required estimated schedule or duration of the services.

B. A request for proposals ("RFP") shall whenever practicable and desirable be sent to three or as many more firms as are in the best interest of the Authority to assure competition, including any MBE firms selected to receive the RFP pursuant to authority MBE programs, unless there are less than three qualified firms or unless competition is waived as provided in the Guidelines.

C. The RFP shall describe the services to be performed, any competition dates or time requirements, MBE requirements, if applicable, and the criteria to be utilized by the Authority in evaluating proposals, and shall contain a requirement for a cost proposal and the date, time, and place when proposals must be received.

D. The Authority may select one or more proposers with which to negotiate after evaluation of the proposals received. The award shall be made to the proposer or proposers whose proposal(s) will be the most advantageous to the Authority, price, qualifications and other factors considered, using such evaluation criteria as the basis for the decision.

E. Architectural, Engineering and Survey Contracts.

I. In the procurement of such architectural, engineering and surveying services as the Authority determines should be received through the RFP process, the Authority shall evaluate current statements of qualifications and performance data. If desired, the Authority may conduct discussions with three or more professional firms regarding anticipated design concepts and proposed methods of approach to the assignment.

II. The Authority shall then comply with the provisions of Subparagraphs "A", "B", and "C" of Section 7 of these Guidelines.

III. The Authority shall negotiate a contract with the highest qualified professional firm for architectural and/or engineering services and/or surveying services at compensation which the Authority determines in writing to be fair and reasonable. In making this decision, the Authority shall take into account the estimated value of the services to be rendered, the scope, complexity and professional nature thereof. Should the Authority be unable to negotiate a satisfactory contract with the professional firm considered to be the most qualified, at a fee it determines to be fair and reasonable, negotiations with the professional firm shall formally be terminated. The Authority shall then undertake negotiations with the second most qualified professional firm. Failing accord with the second most qualified professional firm, the Authority shall then undertake negotiations with the third most professional firm. Should the Authority be unable to negotiate a satisfactory contract with any of the selected professional firms in order of their competence and qualification, it shall continue negotiations in accordance with this subparagraph until an agreement is reached.

IV. The provisions of this subparagraph "3" shall apply only to engineering and/or architectural services and/or surveying services contracts in excess of twenty-five thousand dollars (\$25,000.00).

V. Contracts for engineering, architectural or surveying services involving lesser amounts may be entered into pursuant to the provisions of this section or any other applicable provisions of the Guidelines.

## **8. PROVISIONS TO BE CONTAINED IN ALL PROCUREMENT CONTRACTS.**

A. Procurement contracts shall set forth the nature, quantity, if applicable, and monitoring of work performed, the use of corporate supplies and facilities, the use of corporate personnel, and other provisions considered to be in the best interest of the Authority. All requirements of law shall be incorporated by reference in the Authority's Procurement contracts. Procurement contracts shall be awarded only to persons or firms deemed responsive to the Authority's Procurement documents as well as capable and responsible.

The following types of provisions shall be contained in all procurement contracts, except that any of the provisions listed which are inapplicable or unnecessary because of the nature or duration of the services or goods to be delivered, the location or locations where they are to be performed or the type of compensation being paid therefore need not be included. Any other terms deemed applicable may be added.

- I. Description of services
- II. Compensation
- III. Time for performance or date of completion
- IV. Liability of contractor or consultant; indemnification of Authority
- V. Reports of contractor or consultant
- VI. Ownership of plans, drawings, or other products of the performance of the services (professional services)
- VII. No assignments or subcontracts without the express written consent of the Authority
- VIII. Maintenance of records, accounts
- IX. Right of Authority to inspect and/or audit books and records of contractor or consultant (professional services)
- X. Insurance requirements
- XI. Termination
- XII. Monitoring of the performance of services
- XIII. Use of Authority supplies, facilities or property
- XIV. Use of Authority personnel
- XV. All provisions required to be included in Authority contracts by Federal, State, or local laws, ordinances, codes, rules or regulations, and
- XVI. Involvement of former officers or employees.

B. Contractor shall have the following responsibilities:

- I. To perform the contract in accordance with its terms;
- II. To perform services required under a contract competently, efficiently, in a timely and first-class manner, at a reasonable cost and in a manner which is acceptable to the Authority, or to deliver goods or supplies in first-class condition, to the proper location, on a timely basis, and in a manner which is acceptable to the Authority; and
- III. To cooperate fully with Authority personnel who are directing, monitoring, or supervising the delivery of services or goods, or who are assisting in the delivery thereof.

**9. INVOLVEMENT OF FORMER OFFICERS OR EMPLOYEES.** No procurement contracts shall be entered into with former officers or employees of the Authority except by a resolution adopted by a majority of the Members of the Board upon showing that such contract is in the best interest of the Authority, and then only to the extent permitted by Section 73 of the Public Officers Law, the Authority Code of Ethical Conduct concerning outside activities, and other applicable provisions of the law.

**10. PUBLICLY AVAILABLE REPORTS.** A publicly available report shall be prepared on not less than an annual basis, summarizing procurement activity by the Authority, including a listing of all contracts entered into, the process used to select such contractors, and the status of existing procurement contracts. For the purposes of such report, only contracts in the actual or estimated amount of \$5,000.00 or more and for at least one year in duration need be included.

**11. ANNUAL REPORT ON PROCUREMENT CONTRACTS.**

**A.** The Authority shall annually prepare and approve a report on procurement contracts which shall include the Guidelines, an explanation of the Guidelines, and any amendments thereto since the last annual report. Such report on procurement contracts may be a part of any other annual report that the corporation is required to make. For the purposes of this report, only procurement contracts in the actual or estimated amount of \$5,000.00 need be included.

**B.** Such report shall be submitted annually to the Division of the Budget and copies thereof to the Department of Audit and Control, the Senate Finance Committee and Assembly Ways and Means Committee.

**C.** Copies of the annual report are to be made available to the public upon reasonable request therefor.

**12. THIRD PARTY RIGHTS; VALIDITY OF CONTRACTS**

**A.** These Guidelines are intended for the guidance of officers and employees of the Authority only, and nothing contained herein is intended or shall be construed to confer upon any person, firm or corporation any right, remedy, claim or benefit under, or by reason, of any requirement or provision hereof.

**B.** Nothing contained in the Guidelines shall be deemed to alter, affect the validity of, modify the terms of or impair any contract or agreement made or entered into in violation of, or without compliance with, the provisions of the Guidelines.

**13. MISCELLANEOUS.**

**A.** Where applicable Federal, State or local laws, ordinances, codes, rules or regulations containing requirements which are in conflict with or impose greater obligations upon the Authority than these Guidelines, then such requirements shall take precedence over those contained herein.

**B.** Any specific provision of the Guidelines may be waived by the Chairman, Executive Director or President of the Authority or its subsidiary corporations, or such individuals as they may designate, but only under extraordinary circumstances. Any waivers of the Guidelines herein due to extraordinary circumstances shall be reported to the Port of Oswego Authority Board no later than the first monthly meeting following the waiver to allow the Board to certify the extraordinary circumstances are present and necessary.

**C.** The Authority shall not be precluded from adopting additional requirements relating to the matters covered by these Guidelines.

**14. EFFECTIVE DATE.** The Guidelines shall be effective as of the first day of April, 1990, revised March 20, 2023.

- Based on this analysis the appropriate Bids and Request for Proposals are developed and issued.
- Purchases will be made from the lowest and best bid submitted, based upon the lowest responsible dollar offeror.



- Request for Proposals will be evaluated and awarded based on weighting criteria developed, as part of the specifications.
- Bids or Request for Proposals will not be required for purchases made from:
  - County, state or federal contracts
  - Contract of another political subdivision
  - Sole Source items
  - From national cooperative contracts in accordance with applicable law
- The purchase order is electronically mailed/emailed to the vendor.
- An employee will not be reimbursed unless a PO has been processed prior to the actual purchase and has submitted a paid receipt.
- When the product or services are received, the receiver checks off the items received on the packing slip and signs it. The packing slip is then attached to the PO and forwarded to the accounts payable department. When accounts payable receives the bill, accounts payable matches the documents to the PO to ensure the Port is only paying for items/services that were received.
- The Executive Director reviews each request for payment prior to it being paid.
- All documents and records retained by the Port are in accordance with the New York State Regulations.

### **DEBARMENT AND SUSPENSION**

Non-Federal entities are prohibited from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred, or whose principals are suspended or debarred. "Covered transactions" include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.

The subrecipient cannot make a contract to parties listed on the EPLS through the System for Award Management (SAM). SAM contains the list of names of parties debarred, suspended, or otherwise excluded by federal agencies.

The Port's Engineering Firm or Executive Director is charged with the responsibility of monitoring and ensuring compliance with the suspension and debarment procedures and documenting that contracts over \$25,000.000 have been verified on the System for Award Management (SAM) site:

- Responsible Contractors/vendors will sign and notarize the Port's certification form that is an addendum to our contract or part of our BID/RFP.
- The Administrator of the grant will be responsible for checking the site for verification.
- The certification form must be signed and notarized prior to any purchase and attached as supporting documentation to the purchase order.
- A copy of the form must be retained.

This process will be done for all new vendors and existing vendors will be checked annually. Documentation should be maintained in the applicable vendor file.

### **WRITTEN PROCEDURES**

#### **Full and Open Competition**

#### **§ 200.319 Full and Open Competition**

All procurement transactions must be conducted in a manner providing full and open competition. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitation for bids or requests for proposals must be excluded from



competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms, in order for them to qualify to do business.
- Requiring unnecessary experience and excessive bonding.
- Noncompetitive pricing practices between firms or affiliated companies.
- Noncompetitive contracts to consultants that are on retainer contracts.
- Organizational conflicts of interest.
- Specifying only a "brand name" instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement.
- Any arbitrary action in the procurement process.

To ensure adequate competition:

- **Geographical preferences** are prohibited. The Port must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. Geographic location may be a selection criterion provided its application leaves an appropriate number of qualified vendors given the nature and size of the project to compete for the contract.
- **Prequalified lists** of person, firms or products which are used in acquiring goods and services must be current and included enough qualified sources to ensure maximum open competition. The Port must not preclude potential bidders from qualifying during the solicitation period.
- **Solicitation language** must incorporate clear and accurate descriptions of the technical requirements for the material, product, or service to be procured. The description must not contain features that will restrict competition. The description may include a statement of qualitative nature of the material, product or service to be procured and must set forth minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided. A "brand name or equivalent" description may be used, as a means to define the performance or other salient requirements of procurement, when it is impractical or uneconomical to make a clear and accurate description of the technical requirements. The specific features of the named brand which must be met by offerors must be clearly stated. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.
- **All contracts will be published in the New York Contract Reporter for a minimum of 30 days.**

#### Methods of Procurement

##### **§ 200.320 Methods of Procurement**

The following five methods are acceptable methods of procurement per the uniform grant guidance:

- A. **Micro-purchases** of supplies and services for similar like purchases in the aggregate of \$3,000 or less (\$2,000 for purchases subject to Davis-Bacon) do NOT require quotes to be received and effort should be made to distribute evenly these purchases to qualified suppliers.
- B. **Small purchases** of supplies or other property and services in excess of the yearly aggregate of \$5,000 and do not exceed the yearly aggregate of \$150,000 do require quotes but NO pricing analysis. If used, price or rate quotations must be obtained from

an adequate number of qualified sources. The yearly aggregate threshold of \$150,000 is inflation adjusted periodically and could change in the future.

- C. **Sealed bids** are required for purchases for similar like items in excess of the aggregate of \$150,000. Firm fixed price is awarded and must include at least two responsible bidders. Bids will be opened publicly, and award is usually to lowest bidder (based on fixed price). Sealed bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest price.
- D. **Competitive proposals** used for projects over the yearly aggregate of \$150,000 and may be fixed price or cost reimbursement
  - 1) This method is typical for architectural/engineering professional services and price is not used. Instead contract is awarded to most qualified competitor with compensation subject to negotiation.
  - 2) Section 200.320(d) Specific requirements for competitive proposals are as follows:
    - o Requests for Proposals must be publicized and identify evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
    - o Proposals must be solicited from an adequate number of qualified sources;
    - o The non-federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
    - o Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.
- E. **Noncompetitive procurement** (sole source) is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
  - 1) Item is only available from a single source;
  - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
  - 3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
  - 4) After solicitation of a number of sources, competition is determined inadequate. Follow Appendix II to Part 200 which has specific information for Equal Employment Opportunity, Davis Bacon Act, contract work hours, safety standards, and debarment and suspension.

#### **§ 200.321 Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus area firms**

The Port will take all necessary affirmative steps to assure that minority businesses, women's business enterprises and labor area surplus firms are used when possible.

Affirmative steps include:

- Placing qualified small and minority businesses and women's business enterprises on solicitations lists and assuring they are solicited whenever they are potential sources.
- Divide total requirements when economically feasible into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises.

- Using the services and assistance of such organizations as the Small Business Administration and the Minority Business Development agency of the Department of Commerce
- Requiring the prime contractor, if subcontracts are to be let, to take affirmative steps listed above.

The Port will also procure recovered materials and comply with section 6002 of the Solid Waste Disposal Act as amended by the Resource Conservation and Recovery Act.

#### **§ 200.322 Domestic Preferences for Procurements**

To the greatest extent practicable and consistent with law, the Port should provide preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products).

- "Produced in the United States" means for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

#### **§ 200.323 Procurement of Recovered Materials**

Procurement of recovered materials must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The Port will procure only items designated in guidelines of the EPA that contain the highest % of recovered materials practicable and where the purchase price of the items exceeds \$10,000.00 or the value of what was purchased the previous year exceeded \$10,000.00.

#### **§ 200.324 Contract Cost and Price Analysis**

The Port must perform a cost or price analysis with every procurement action more than the SAT \$150,000, or lower state threshold.

To establish a fair and reasonable profit, consideration must be given to:

- Complexity of work to be performed
- Risk borne by the Contractor and the Contractor's investment
- Amount of subcontracting
- Quality of its record of past performance
- Industry profit rates for similar work in geographical area

#### **§200.325 Federal Awarding Agency or Passthrough Agency Review**

The Port must make available, upon request to the federal awarding agency technical specifications on proposed procurement where the federal awarding agency believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review will generally take place prior to the time the specification is incorporated into a solicitation document. However, they may request to review the specifications after the solicitation has been developed. The Port must also make available upon request all procurement documents during the procurement review.

#### **§ 200.326 Bonding Requirements**

For construction or facility improvement contracts or subcontracts exceeding the SAT, the federal awarding agency may accept the bonding policy and requirements of the Port. The minimum requirements must be as follows:

- Bid guarantee (Bid Bonds) equivalent to 5% of the bid price

- Performance bond for 100% of the contract price
- Payment bond for 100% of the contract price

### **§ 200.327 Contract Provisions**

The Port's contracts must contain the applicable provisions described in Appendix II to Part 200 - Contract provisions for Non-Federal Entity Contracts Under Federal Awards.

All contracts made under federal awards must contain provisions covering the following as applicable:

- Contracts for more than the SAT (\$150,000) must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate
- All contracts more than \$10,000 must address termination for cause and convenience including the manner by which it will be affected and the basis for settlement
- Equal Employment Opportunity
- Davis Bacon Act
- Contract Work Hours and Safety Standards
- Right to Inventions Made Under a Contract or Agreement
- Clean Air Act
- Debarment and Suspension
- Byrd- Anti Lobbying Amendment
- Procurement of Recovered Materials

### **SETTLEMENT OF ISSUES ARISING OUT OF PROCUREMENTS**

The Port alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the Port of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### **PROTEST PROCEDURES TO RESOLVE DISPUTE**

The Port maintains protest procedures to handle and resolve disputes relating to procurements and in all instances, discloses information regarding the protest to the awarding agency. The Executive Director is responsible for evaluation and award of the contract. The Board of Directors is responsible for completing protest procedures in accordance with state and local law. The position and/or office that reviews the protest should be different than the one that awarded the contract.

Protest procedures should include:

- How potential vendors receive notice of ability to protest;
- What position/office receives the protest;
- What position/office reviews the protest;
- Whether a report of the review is provided to the complainant, and;
- Timeframes for both making the protest and reviewing the protest.

### **Applicable Federal laws include:**

- §200.318 General procurement standards
- §200.319 Competition
- §200.320 Methods of procurement to be followed
- §200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms
- §200.322 Domestic Preferences for Procurements



- §200.323 Procurement of recovered materials
- §200.324 Contract cost and price
- §200.326 Bonding requirements
- §200.327 Contract provisions

## **GENERAL PROCUREMENT STANDARDS**

### **§200.318(c) General Procurement Standards**

*(1) The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts.*

*(2) If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest.*

In accordance with the Omni Circular implementation conflict of interest policies must be followed.

## **EMPLOYEE and ORGANIZATIONAL CONFLICT OF INTEREST**

Substantial state and federal requirements exist pertaining to standards of conduct and conflict of interest. In accordance with the Ports Policy:

[https://portoswego.com/userfiles/Code%20of%20Ethics\(2\).pdf](https://portoswego.com/userfiles/Code%20of%20Ethics(2).pdf) : written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts.

In addition, the Port is covered under the following state regulations:

<https://ethics.ny.gov/ethics-laws-and-regulations-0>.

## **CASH MANAGEMENT**

### **POLICY**

Payment methods must minimize the time elapsing between the transfer of funds from the Federal agency and the disbursement of funds by the Port whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

Two methods are provided in federal regulations for fund disbursements: advance payment and reimbursements. Records that identify adequately the source and application of funds for federally funded activities must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

## **ADVANCE PAYMENTS**

If the Port receives payment in advance, it must maintain or demonstrate the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the Port, and financial management systems that meet the standards for fund control and accountability.

Advance payments of Federal funds:

- Must be deposited and maintained in insured accounts whenever possible

- Must be maintained in interest-bearing accounts, unless the following apply:
  - The Port receives less than \$120,000 in Federal awards per year.
  - The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
  - Interest earned amounts up to \$500 per year may be retained by the Port for administrative expenses. If the Port earns any additional interest on Federal advance payments deposited in interest-bearing accounts, follow procedures stated in §200.305(12).
  - The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

## **REIMBURSEMENT**

Reimbursement is the preferred method of payment when the Port is unable to minimize the time elapsing between the transfer of funds and disbursement.

## **PROGRAM INCOME**

Program income means gross income earned by the Port that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. Program income must be used in accordance with the provisions of §200.307(b).

## **WRITTEN PROCEDURES**

### **SAMPLE WRITTEN PROCEDURE**

Payment §200.302(b)(6) Written procedures to implement the requirements of §200.305 Payment.

### **RECEIVING FUNDS**

#### **A. Check Received**

- The mail/check is opened by the Accounts Payable Clerk and stamped with date received. The check is given to HR.
- HR posts the check to the accounting system letting accountant know of any discrepancy and gives the check to Scales and Inventory Clerk.
- Scales and Inventory Clerk fills out deposit slip, keeps pink copy of slip in file, puts yellow and white copies of slip in deposit bag.
- Accounts Receivable Clerk takes deposits to bank daily. Gives yellow copy of deposit slip and Key Bank receipt to Accountant.
- Accounting Manager posts deposit to accounting system from yellow slip and Key receipt.
- Accounts Payable Clerk verifies all deposits through reconciliation of monthly bank statements.
- Accounting Manager reviews completed bank account reconciliations.

#### **B. Federal Grants**



- Budget is created and updated by Executive Director and Accounting Manager, then approved by Port Board of Directors.
- Expenditures must be approved by the Executive Director and reviewed by Accounting Manager. All expenditures must fall within the grant guidelines of the submitted budget.
- Receipts must be turned into the administrative office showing items matching the budget and signed off by the Executive Director.

#### **C. Claims**

- Accounting Manager reviews expenditures and prepares claims to file when a substantial dollar figure has accumulated or quarterly.
- Claims are approved by the Executive Director and monitored by the Accounting Manager.
- Claims not paid in a reasonable amount of time will be investigated by the Accounting Manager.

#### **D. Receipt of Claim**

- The Accounting Manager verifies funds are received through bank records.
- The deposit records are entered into financial accounting software by the cash receipt process.
- Receipts will be reconciled with the claim and discrepancies will be investigated.

### **§ 200.439 COMPENSATION-PERSONAL SERVICES EXPENSES AND REPORTING**

The Port does not use federal funds for personal services.

### **§ 200.439 EQUIPMENT AND OTHER CAPITAL EXPENDITURES**

#### **RATIONALE**

The maintenance of accurate records of Port-owned land, buildings, furniture, equipment, intellectual property and materials is essential to any well-managed Port.

A. See [§ 200.1](#) for the definitions of *capital expenditures*, *equipment*, *special purpose equipment*, *general purpose equipment*, *acquisition cost*, and *capital assets*.

B. The following rules of allowability must apply to equipment and other capital expenditures:

- (1) Capital expenditures for general purpose equipment, buildings, and land are allowable as direct costs, but only with the prior written approval of the Federal agency or pass-through entity.
- (2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the Federal agency or pass-through entity.
- (3) Capital expenditures for improvements to land, buildings, or equipment that materially increase their value or useful life are allowable as a direct cost, but only with the prior written approval of the Federal agency or pass-through entity. See [§ 200.436](#) on the allowability of depreciation on buildings, capital improvements, and equipment. See [§ 200.465](#) on the allowability of real property and equipment rental costs.

- (4) When approved as a direct cost in accordance with paragraphs (b)(1) through (3), capital expenditures must be charged in the period in which the expenditure is incurred or as otherwise determined appropriate and negotiated with the Federal agency.
- (5) The recipient or subrecipient may claim the unamortized portion of any equipment written off as a result of a change in capitalization levels by continuing to claim the otherwise allowable depreciation on the equipment or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency for indirect cost.
- (6) Cost of equipment disposal. If the Federal agency instructs the recipient or subrecipient to otherwise dispose of or transfer the equipment, the costs of disposal or transfer are allowable.
- (7) Equipment and other capital expenditures are unallowable as indirect costs. See [§ 200.436](#).

### **POLICY**

The Board of Directors or the Executive Director instructs Port Staff to establish and maintain an inventory system which will account for these on an annual basis (not less than once every two years – UGG) in accordance with generally accepted accounting principles.

### **LOST OR STOLEN ITEMS**

Lost or stolen property should be reported to the Executive Director as soon as the individual is aware of the missing item.

Lost or stolen items should include an explanation of what happened to the item as available.

If an item is valued at \$250 or more, a police report should be filed and included with the insurance claim.

### **RECORDS RETENTION**

#### **RATIONALE**

The purpose of a Records Retention procedure is to ensure that necessary records and documents of the Port are adequately protected and maintained and to ensure that records that are no longer needed by the Port or are of no value are discarded at the proper time. The procedure will also assist Port employees in understanding their obligations in retaining documents.

#### **PROCEDURE**

- A. The Port will comply with the New York State Records Retention and Disposal Schedules.
- B. If retention requirements under Federal Uniform Guidance requires a longer period the Port will comply with OMB Part 200, Section 200.333 Retention Requirements for Records. Generally, Section 200.333 requires retention for three years from the date of submission of the final expenditure report or the submission of the quarterly or annual financial report to the Federal awarding agency or pass-through entity. Special conditions extend this period for any litigation, claim or audit started, notification received from awarding, cognizant or oversight agency to extend, records



for real property or equipment (three years from disposition) and program income transaction occurring after the period of performance. If records are transferred to the awarding agency the retention period is not applicable. Further specific conditions apply to indirect cost rate proposal and cost allocations plan as to when the three-year period commences.

## **SUBRECIPIENT MONITORING AND MANAGEMENT**

### **RATIONALE**

The Port may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities (PTEs). Therefore, a PTE must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.

### **POLICY**

#### **SUBRECIPIENT / CONTRACTOR DETERMINATION**

A non-federal entity may concurrently receive Federal awards as a:

- Recipient
- Subrecipient
- Contractor

PTE must make case-by-case determination whether each agreement it makes for the disbursement of federal program funds casts the party receiving the funds in the role of a Subrecipient, or Contractor.

The differences between Subrecipient and Contractor are as follows:

<b>Subrecipient</b>	<b>Contractor</b>
Creates a Federal assistance relationship	Purpose is to obtain goods and services for the District's own use and creates a procurement relationship
Determines who is eligible to receive what Federal assistance	Provides the goods and services within normal business operations
Has its performance measured in relation to whether objectives of a Federal program were met	Provides similar goods or services to many different purchasers
Has responsibility for programmatic decision making	Normally operates in a competitive environment
Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and	Provides goods or services that are ancillary to the operations of the Federal program; and
In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing stature, as opposed to providing goods or services for the benefit of the PTE	Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

#### **SUBRECIPIENT REQUIREMENTS**

The following information must be provided to all subrecipients:

- Federal award identification
- All requirements imposed by the PTE

- Any additional requirements that the PTE imposes on the subrecipient for the PTE to meet its own responsibility to the federal awarding agency including identification of any required financial or performance reports.
- An approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, either a rate negotiated between the PTE and the subrecipient or a de minimis indirect cost rate
- A requirement that the subrecipient permit the PTE and auditors to have access to the subrecipient's records and financial statements, as necessary for the PTE to meet its requirements
- Appropriate terms and conditions concerning the closeout of the subaward

## **SUBRECIPIENT RISK OF NONCOMPLIANCE**

Audit will evaluate subrecipient risk of noncompliance for purposes of determining appropriate subrecipient monitoring including consideration of such factors as:

1. Subrecipient experience with the same or similar subawards;
  2. Results of previous audits, including whether the subrecipient receives a single audit and the extent to which the subaward has been audited as major;
  3. Whether subrecipient has new personnel or substantially changed systems; and
  4. Extent and results of Federal awarding agency monitoring.
- Utilize your internal auditors to conduct regular, detailed reviews
  - Document the execution of monitoring activities and corrective action taken.

### **The remedies for non-compliance are as follows:**

- If non-federal entities fail to comply with requirements, the PTE may impose additional conditions as described in statute §200.207
- If noncompliance cannot be remedied with additional conditions, the PTE may take one or more of the following actions, as appropriate:
  - Temporarily withhold cash payments
  - Disallow all or part of cost of the activity not in compliance
  - Wholly or partly suspend or terminate the federal award
  - Recommend that the federal agency initiate suspension and debarment proceedings
  - Withhold further federal awards

Take other remedies that may be legally available

## APPENDIX I TO Part 200 – Full Text of Notice of Funding Opportunity

### (a) General Requirements.

(1) **Requirements for developing NOFOs.** In developing a notice of funding opportunity (NOFO), Federal agencies must:

- (i) Be concise and use plain language per the guidance at [PlainLanguage.gov](http://PlainLanguage.gov) wherever possible.
- (ii) For electronic NOFOs and other information about them, comply with Section 508 of the Rehabilitation Act of 1973 ([29 U.S.C. 794d](#)).

(2) **Considerations for developing NOFOs.** Federal agencies may:

- (i) Link to standard content to include required information rather than including the full language in the NOFO. The NOFO should make clear if linked information is critical—for example, standard terms and conditions, administrative and national policy requirements, and standard templates.
- (ii) Include links to relevant regulations and other sources.
- (iii) Use cross-references between the sections, including hyperlinks in electronic versions.

(3) **Required Consistency.** Potential applicants must be able to find similar information across all Federal NOFOs. To that end, Federal agencies must include the same or similar section headings and a table of contents with at least these sections:

- (i) Basic Information
- (ii) Eligibility
- (iii) Program Description
- (iv) Application Contents and Format
- (v) Submission Requirements and Deadlines
- (vi) Application Review Information
- (vii) Award Notices
- (viii) Post-Award Requirements and Administration

### (b) Required Sections and Information.

As required below, the Federal agency must include the following sections and information in the text of a NOFO and a table of contents.

#### (1) **Basic Information.**

This section provides sufficient information to help an applicant make an informed decision about whether to submit a proposal.

(i) This section must include the following:

- (A) Federal Agency Name.
- (B) Funding Opportunity Title.
- (C) I Announcement Type (whether the funding opportunity is the initial announcement or a modification of a previously announced opportunity).
- (D) Funding Opportunity Number (required, if the Federal agency has assigned a number to the funding opportunity announcement).
- (E) Assistance Listing Number(s).
- (F) Funding Details. The total amount of funding that the Federal agency expects to award, the anticipated number of awards, and the expected dollar values of individual awards, which may be a range.
- (G) Key Dates. Key dates include due dates for submitting applications or [Executive Order 12372](#) submissions, as well as for any letters of intent or preapplications. For any announcement issued before a program's application materials are available, key dates also include the date on which those materials will be released; and any other additional information, as deemed applicable by the Federal agency. If possible, the Federal agency should provide an anticipated award date. If the NOFO is evaluated on a "rolling" basis, the Federal agency should provide an estimate of the time needed to process an application and notify the applicant of the Federal agency's decision.



- (H) Executive Summary. A brief description that is written in plain language and summarizes the goals and objectives of the program, the target audience, and eligible recipients. The text of the executive summary should not exceed 500 words
  - (I) Agency contact information.
- (ii) This section could include the following:
  - (A) The amount of funding per Federal award, on average, experienced in previous years.
  - (B) Whether this is a new program or a one-time initiative.
- (2) **Eligibility.**  
 This section addresses the factors that determine applicant or application eligibility.
  - (i) **Eligible Applicants.** This subsection must identify the following:
    - (A) A complete and specific list of entity types eligible to apply.
    - (B) Any additional restrictions on eligibility beyond the type of entity.
    - (C) Eligibility factors for the principal investigator or project director, if any.
    - (D) Criteria that would make any particular projects ineligible.
    - (E) A reference to any funding restriction elsewhere in the NOFO that could affect an applicant's or project's eligibility.
    - (F) A reference or link to any other factors that would disqualify an applicant or application, such as the responsiveness criteria in 6a.
    - (G) Any limit on the number of applications an applicant may submit under the announcement. Make clear whether the limitation is on the submitting organization, individual investigator or program director, or both.
  - (ii) **Cost Sharing.** This subsection must state:
    - (A) Whether there is required cost sharing. This statement must be clear that not committing to the required cost sharing will make the application ineligible. If cost sharing is not required, the announcement must say so.
    - (B) An explanation of the calculation for the required cost sharing. Required cost sharing may be a certain percentage or amount or in the form of contributions of specified items or activities (*for example*, provision of equipment).
    - (C) Any restrictions on the types of cost, such as in-kind contributions, acceptable as cost sharing.
    - (D) Any requirement to commit to cost sharing. This section should refer to the appropriate portions of section (b)(4) stating any pre-award requirements for the submission of letters or other documentation to verify commitments to meet cost-sharing requirements if a Federal award is made.
- (3) **Program Description.** This section contains the full program description of the funding opportunity.
  - (i) This section must include the following:
    - (A) The general purpose of the funding and what it is expected to achieve for the public good.
    - (B) The Federal agency's funding priorities or focus areas, if any.
    - (C) Program goals and objectives.
    - (D) A description of how the award will contribute to achieving the program's goals and objectives.
    - (E) The expected performance goals, indicators, targets, baseline data, data collection, and other outcomes the Federal agency expects recipients to achieve.
    - (F) For cooperative agreements, the "substantial involvement" that the Federal agency expects to have or should reference where the potential applicant can find that information.
    - (G) Information on program specific unallowable costs so that the applicant can develop an application and budget consistent with program requirements and any limits on indirect costs.



- (H) Any eligibility criteria for beneficiaries or program participants other than Federal award recipients.
- (I) Citations for authorizing statutes and regulations for the funding opportunity.
- (ii) This section could also include the following:
  - (A) Any program history, such as whether it is a new program or a new or changed area of program emphasis.
  - (B) Examples of successful projects funded in the past.
  - (C) For infrastructure projects subject to Build America, Buy America requirements, information on key items anticipated to be purchased under the program, and any related domestic sourcing concerns based on market research.
  - (D) Other information the Federal agency finds necessary.
- (4) **Application Contents and Format.** This section must identify the required content of an application and the forms or formats an applicant must use. If any requirements are stated elsewhere, this section should refer to where those requirements may be found. This section also should include required forms or formats as part of the announcement or state where the applicant may obtain them.
  - (i) This section must specifically address content and form or format requirements for:
    - (A) Whether pre-applications, letters of intent, or white papers are required or encouraged.
    - (B) The application as a whole.
    - (C) Component pieces of the application.
    - (D) Information that successful applicants must submit after notification of intent to make a Federal award but prior to a Federal award. For example, this could include evidence of compliance with requirements relating to human subjects or information needed to comply with the National Environmental Policy Act (NEPA) ([42 U.S.C. 4321 et seq.](#)).
  - (ii) Within each of the categories above, this subsection must include, where relevant:
    - (A) Limitations on page numbers.
    - (B) Formatting requirements, including font and font size, margins, paper size, and color limitations.
    - (C) Any requirements for file naming, file size limitations, or file format such as PDF.
    - (D) The number of copies required if paper submissions are allowed.
    - (E) The sequence required for application sections or components.
    - (F) Signature requirements, including those for electronic submissions.
    - (G) Any requirements for third-party information such as references, letters of support, or letters of commitment to the project or to contribute to cost sharing.
    - (H) A reference to any requirements to provide documentation to support an eligibility determination, such as proof of 501(c)(3) status or an authorizing tribal resolution.
    - (I) Instructions needed to develop the narrative portions of the application. Include any requirements for its order, format, or required headings.
    - (J) If applicable, the need to identify proprietary information. Include how to do so and how the Federal agency will handle it.
- (5) **Submission Requirements and Deadlines.**
  - (i) **Address to Request Application Package.** This section must include the following:
    - (A) How to get application forms, kits, or other materials needed to apply. If the announcement contains everything needed, this section needs only say so. If not, the guidance must include:
      - (1) An internet address where the materials can be accessed.



- (2) An email address.
  - (3) A U.S. Postal Service mailing address.
  - (4) Telephone number.
  - (5) Telephone Device for the Deaf (TDD), Text Telephone (TTY) number, or other appropriate telecommunication relay service.
- (ii) **Unique entity identifier and System for Award Management (SAM.gov).** This section must state the requirements for unique entity identifiers and registration in SAM.gov. It must include the following:
  - (A) Each applicant must:
    - (1) Be registered in SAM.gov before submitting its application;
    - (2) Provide a valid unique entity identifier in its application; and
    - (3) Continue to maintain an active registration in SAM.gov with current information at all times during which it has an active Federal award or an application or plan under consideration by a Federal agency.
  - (B) If individuals are eligible to apply, they are exempt from this requirement under [2 CFR 25.110\(b\)](#).
  - (C) If the Federal agency exempts any applicants from this requirement under [2 CFR 25.110\(c\)](#) or (d), a statement to that effect.
- (iii) **Submission Instructions.** This section addresses how the applicant will submit the application. It must include the following:
  - (A) Actions needed prior to applying:
    - (1) Instructions on any registrations required to access electronic submission systems or links to them. Where possible, provide the expected time frames needed to complete the registration process.
  - (B) The methods for submitting the application:
    - (1) Whether the applicant must submit in electronic or paper form or whether the applicant has an option. Applicants should not be required to submit in more than one format.
    - (2) Instructions on how to submit electronically or links to them. Must include the URL to the electronic submission system and information on or links to information about the system or software requirements needed by the system.
    - (3) If the Federal agency allows paper submissions, the process used to approve this option if it is not automatically allowed.
    - (4) If the Federal agency allows paper submissions, the method for submitting the application. This information must include a postal address and "care of" information needed to route the application to the appropriate person, office, or email address, if the Federal agency allows such submissions.
  - (C) If applicable, this section also must say how applicants must submit pre-applications, letters of intent, third-party information, or other information required before the award. It must include the following:
    - (1) Instructions on how to submit electronically or links to them.
    - (2) Whether the applicant must submit in electronic or paper form or whether the applicant has an option.
    - (3) If the Federal agency allows paper submissions, the method for submitting the required information. This information must include a postal address and "care of" information needed to route the application to the appropriate person, office, or email address.
  - (D) This section must also include what to do in the event of system problems and a point of contact who will be available if the applicant experiences technical difficulties.
- (iv) **Submission Dates and Times.** This section must include due dates and times for all submissions. If they are different for electronic and paper submissions, be clear about the differences. This includes the following:
  - (A) Full applications.



- (B) Any preliminary submissions, such as letters of intent, white papers, or pre-applications.
- (C) Any other submissions required before Federal award separate from the full application.
- (D) If the funding opportunity is a general announcement that is open for a period of time with no specific due dates for applications, this section should say so.
- (v) **Intergovernmental Review.** This section must include the following:
  - (A) Whether or not the funding opportunity is subject to [Executive Order 12372](#), "Intergovernmental Review of Federal Programs".
  - (B) If it is applicable, include the following:
    - (1) A short description of this requirement.
    - (2) Where applicants can find their State's Single Point of Contact, learn whether their State has an intergovernmental review process, and if so, get information on their State's process. The list of SPOCs is on the Office of Management and Budget's website.
- (6) **Application Review Information.**
  - (i) **Responsiveness Review.** This section includes information on the criteria that make an application or project ineligible. These are sometimes referred to as "responsiveness" criteria, "go-no-go" criteria, or "threshold" criteria. Federal agencies may change the title of this section as appropriate. This section must include the following:
    - (A) A brief understanding of the Federal agency responsiveness review process.
    - (B) A list and enough detail to understand the criteria or disqualifying factors to be reviewed.
    - (C) A reference to the regulation or requirement that describes the restriction, if applicable. For example, if entities that have been found to be in violation of a particular Federal statute are ineligible, say so.
  - (ii) **Review Criteria.** This section must address the review criteria that the Federal agency will use to evaluate applications for merit. This information includes the merit and other review criteria evaluators will use to judge applications, including any statutory, regulatory, or other preferences that will be applied in the review process. These criteria are distinct from eligibility criteria that are addressed before an application is accepted for review and any program policy or other factors that are applied during the selection process, after the review process is completed.  
 The intent is to make the application process transparent so applicants can make informed decisions when preparing their applications to maximize the fairness of the process.
    - (A) This section must include the following:
      - (1) A clear description of each criterion and sub-criterion used.
      - (2) If criteria vary in importance, the relative percentages, weights, or other means used to distinguish between them.
      - (3) For statutory, regulatory, or other preferences, an explanation of those preferences with an explicit indication of their effect, for example, if they result in additional points being assigned.
      - (4) How an applicant's proposed cost sharing will be considered in the review process if it is not an eligibility criterion in Section 2b. For example, to assign a certain number of additional points to applicants who offer cost sharing or to break ties among applications with equivalent scores after evaluation against all other factors. If cost sharing will not be considered in the evaluation, the announcement should say so. Do not include statements that cost sharing is encouraged without providing clarity about what that means.



- (5) The relevant information if the Federal agency permits applicants to nominate reviewers of their applications or suggest those they feel may be inappropriate due to a conflict of interest.
- (B) This section could include the following:
  - (1) The types of people responsible for evaluation against the merit criteria. For example, peers external to the Federal agency or Federal agency personnel.
  - (2) The number of people on an evaluation panel and how it operates, how reviewers are selected, reviewer qualifications, and how conflicts of interest are avoided.
- (iii) **Review and Selection Process.** This section may vary in the level of detail provided.
  - (A) It must include the following:
    - (1) Any program policy, factors, or elements that the selecting official may use in selecting applications for the award. For example, geographical dispersion, program balance, or diversity.
    - (2) A brief description of the merit review process, including how the Federal agency uses merit review outcomes in final decision-making. For example, whether they are advisory only.
  - (B) It could also include the following:
    - (1) Who makes the final selections for awards.
    - (2) Any multi-phase review methods. For example, an external panel that advises on, makes, or approves final recommendations to the deciding official.
- (iv) **Risk Review.**
  - (A) This section must include the following:
    - (1) A brief description of the factors used for the Federal agency's risk review as required by [§ 200.206](#).
    - (2) If the Federal agency expects that any award under the NOFO will be more than the simplified acquisition threshold during its period of performance, include the following information:
      - (i) That before making a Federal award with a total amount of Federal share greater than the simplified acquisition threshold, the Federal agency must review and consider any information about the applicant that is in the responsibility/qualification records available in *SAM.gov* (see [41 U.S.C. 2313](#)).
      - (ii) That an applicant can review and comment on any information in the responsibility/qualification records available in *SAM.gov*.
      - (iii) That before making decisions in the risk review required by [§ 200.206](#) the Federal agency will consider any comments by the applicant, along with information available in the responsibility/qualification records in *SAM.gov*.
- (7) **Award Notices.** This section must address what a successful applicant can expect to receive following selection.
  - (i) It must include the following:
    - (A) If the Federal agency's practice is to provide a separate notice stating that an application has been selected before it makes the Federal award, indicate that the letter is not an authorization to begin performance and that the Federal award is the authorizing document.
    - (B) If pre-award costs are allowed, beginning performance is at the applicant's own risk.
    - (C) This section should indicate that the notice of Federal award signed by the grants officer, or equivalent, is the official document that obligates funds, and whether it is provided through postal mail or by electronic means and to whom.

- (D) The timing, form, and content of notifications to unsuccessful applicants.  
See also [§ 200.211](#).

(8) **Post-Award Requirements and Administration.**

(i) **Administrative and National Policy Requirements.** Providing information on administrative and policy requirements lets a potential applicant identify any requirements with which it would have difficulty complying. This section must include the following:

- (A) A statement related to the "general" terms and conditions of the award, including requirements that the Federal agency normally includes.
- (B) Any relevant specific terms and conditions.
- (C) Any special requirements that could apply to specific awards after the review of applications and other information based on the particular circumstances of the effort to be supported. For example, if human subjects were to be involved or if some situations may justify specific terms on intellectual property, data sharing, or security requirements.
- (D) As in other sections, the announcement need not include all terms and conditions of the award but may refer to documents with details on terms and conditions.

(ii) **Reporting.** This section includes information needed to understand the post-award reporting requirements. Highlight any special reporting requirements for Federal awards under this funding opportunity that differ from what the Federal agency's Federal awards usually require. For example, differences in report type, frequency, form, format, or circumstances for use. This section must include the following:

- (A) The type of reporting required, such as financial or performance.
- (B) The reporting frequency.
- (C) The means of submission, such as paper or electronic.
- (D) References to all relevant requirements, such as those at [2 CFR 180.335](#) and [180.350](#).
- (E) If the Federal share of any Federal award may include more than \$500,000 over the period of performance, this section must inform potential applicants about the post-award reporting requirements reflected in appendix XII to this part.

(9) **Other Information—Optional.** This section may include any additional information to help potential applicants. For example, the section could include the following:

- (i) Related programs or other upcoming or ongoing Federal agency funding opportunities for similar activities.
- (ii) Current internet addresses for Federal agency websites that may be useful to an applicant in understanding the program.
- (iii) Routine notices to applicants. For example, the Federal Government is not obligated to make any Federal award as a result of the announcement, or only grants officers can bind the Federal Government to the expenditure of funds.  
[\[89 FR 30204, Apr. 22, 2024\]](#)



## APPENDIX II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

- (A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by [41 U.S.C. 1908](#), must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
- (B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.
- (C) Equal Employment Opportunity. Except as otherwise provided under [41 CFR Part 60](#), all contracts that meet the definition of "federally assisted construction contract" in [41 CFR Part 60-1.3](#) must include the equal opportunity clause provided under [41 CFR 60-1.4\(b\)](#), in accordance with [Executive Order 11246](#), "Equal Employment Opportunity" ([30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339](#)), as amended by [Executive Order 11375](#), "Amending [Executive Order 11246](#) Relating to Equal Employment Opportunity," and implementing regulations at [41 CFR part 60](#), "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
- (D) Davis-Bacon Act, as amended ([40 U.S.C. 3141-3148](#)). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act ([40 U.S.C. 3141-3144](#), and [3146-3148](#)) as supplemented by Department of Labor regulations ([29 CFR Part 5](#), "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act ([40 U.S.C. 3145](#)), as supplemented by Department of Labor regulations ([29 CFR Part 3](#), "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.
- (E) Contract Work Hours and Safety Standards Act ([40 U.S.C. 3701-3708](#)). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with [40 U.S.C. 3702](#) and [3704](#), as supplemented by Department of Labor regulations ([29 CFR Part 5](#)). Under [40 U.S.C. 3702](#) of the Act, each contractor must be required to compute



the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of [40 U.S.C. 3704](#) are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

- (F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under [37 CFR § 401.2\(a\)](#) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of [37 CFR Part 401](#), "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.
  - (G) Clean Air Act ([42 U.S.C. 7401-7671q](#).) and the Federal Water Pollution Control Act ([33 U.S.C. 1251-1387](#)), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act ([42 U.S.C. 7401-7671q](#)) and the Federal Water Pollution Control Act as amended ([33 U.S.C. 1251-1387](#)). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
  - (H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see [2 CFR 180.220](#)) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at [2 CFR 180](#) that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than [Executive Order 12549](#).
  - (I) Byrd Anti-Lobbying Amendment ([31 U.S.C. 1352](#))—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by [31 U.S.C. 1352](#). Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
  - (J) See [§ 200.323](#).
  - (K) See [§ 200.216](#).
  - (L) See [§ 200.322](#).
- [[78 FR 78608](#), Dec. 26, 2013, as amended at [79 FR 75888](#), Dec. 19, 2014; [85 FR 49577](#), Aug. 13, 2020]