



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

Tuesday, October 13, 2026

4:30 PM Meeting

- 1. Call to Order**
- 2. Motion 10-13-2601: To approve the Minutes of the 07-21-2026 regular monthly meeting (Exhibit A). *This was on the September 14, 2026 Agenda, however due to not having a quorum, the Board was unable to vote on the Motion.***
- 3. Motion 10-13-2602: To approve the Minutes of the 09-14-2026 regular monthly meeting (Exhibit A)**
- 4. Administrative Operational Report (Drumm) & Operations Report (McMahon) (Exhibit B)**
- 5. Administrative Financial Reports: (A) Primary and (B) Subsidiary Motion 10-13-2603: To accept September's Primary and Subsidiary Financial Reports**
 - A. Primary Financial Reports: (Exhibit C-1)**
 - Cash Position**
 - Balance Sheet**
 - Profit & Loss Statement**
 - Marina Profit & Loss Statement**
 - B. Subsidiary Financial Reports: (Exhibit C-2)**
 - Monthly Bills**
 - Accounts Payable**
 - Accounts Receivable**
 - Grants Receivable Summary**
 - Loan Summary**
 - Schedule of Assets**
 - Sales Report**

6. Chairman's Report

MISSION STATEMENT

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

7. Committee Reports – no Committee Meetings in September

8. Old Business

9. New Business

Motion 10-13-2604: To adopt the Resolution of Non-Recognition of Proposed Renaming of Lake Ontario to “Lake America” (**Exhibit D**). *This was on the September 14, 2026 Agenda, however due to not having a quorum, the Board was unable to vote on the Motion.*

Motion 10-13-2605: To adopt the Resolution authorizing direct contract award for Facility Welding and Maintenance Repair Services following unsuccessful competitive solicitation (**Exhibit E**). *This was on the September 14, 2026 Agenda, however due to not having a quorum, the Board was unable to vote on the Motion.*

Motion 10-13-2606: To amend the Investment Policy Section 7 – Designation of Depositories to add Canandaigua National Bank.

Motion 10-13-2607: To move to Executive Session to discuss to discuss matters pertaining to the employment history of a particular person(s).

Motion 10-13-2608: To resume the Regular Monthly meeting.

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

Motion 10-13-260 : To

Motion 10-13-260 : To

11. Motion 10-13-260 : To adjourn the regular monthly meeting.

**Next Regular Monthly Board Meeting
is tentatively scheduled for
Monday, November 9, 2026 @ 4:30pm**

MISSION STATEMENT

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

Exhibit A

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

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

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

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

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

APPROVAL OF MINUTES

Motion 05-11-2601:

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

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

AUDIT PRESENTATION

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

PRESENTATION

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

ADMINISTRATIVE OPERATIONAL REPORT

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

Report Topics:

Monthly operations update – May and June 2026

Update on projects:

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

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

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

ADMINISTRATIVE FINANCIAL REPORTS

Motion 07-21-2602:

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

Primary Financial Reports

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

Subsidiary Financial Reports

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

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

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

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

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

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

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

COMMITTEE REPORTS:

Executive Committee: No meeting, no report.

Audit and Finance Committee: No meeting, no report.

Governance Committee: No meeting, no report.

Planning and Development Committee: No meeting, no report.

OLD BUSINESS

None.

NEW BUSINESS:

Motion 07-21-2603:

A motion was made by Ms. LaPietra to grant the Oswego Yacht Club one (1) slip in the Goble Marina for the 2026 boating season to support their educational program, "Try Sailing" at 6:34 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay.

Motion 07-21-2604:

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

Motion 07-21-2605:

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

Motion 07-21-2606:

A motion was made by Ms. LaPietra to accept the Public Authorities Reporting Information System (PARIS) Reports. The Public Authorities Reporting Information System (PARIS) is the online reporting system that the Port is required to enter and submit information on its activity annually to both the Authorities Budget Office (ABO) and the Office of the State Comptroller (OSC), as required by law (Exhibit D) at 6:40 PM. Motion was seconded by Ms. Macey. Motion passed. 5-Aye, 0-Nay.

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

Motion 07-21-2607:

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

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

EXECUTIVE SESSION

Motion 07-21-2608:

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

Motion 07-21-2609:

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

ADJOURNMENT

Motion 07-21-2610:

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

Kathleen Macey, Secretary/Treasurer

Constance Cosemento, Chairperson

PORT OF OSWEGO AUTHORITY – UNAPPROVED/DRAFT

Regular Monthly Board Meeting

Monday, September 14, 2026

CALL TO ORDER: Mrs. Cosemento called the meeting to order at approximately 4:30 PM.

For the record, the Port of Oswego Authority Board of Directors did not have a physical quorum present for this meeting. Under New York State Law, a quorum of five (5) in-person Board Members is required to conduct official business and vote on Board actions. Present in person for this meeting today are four Board Members, plus one participating remotely via video conference. Because there is no physical quorum, no official Board action, voting, or formal resolutions will take place. This meeting's session will proceed strictly as an informal work session, with scheduled staff presentations and executive updates. Any items requiring official Board action or approval will be deferred to the next scheduled meeting where a full quorum will be present.

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

PRESENT ON ZOOM: Jennifer LaPietra.

ALSO PRESENT: Tom Drumm - Executive Director, Pat McMahon - Supervisor of Development & Maintenance, Debbie Godden - Accounting Manager, and Kim Natoli - Port employee.

APPROVAL OF MINUTES

Motion 09-14-2601:

To approve the Minutes of the 07-21-2026 regular monthly meeting (Exhibit A) at 4:34 PM.

No changes, no additions, and correct as read; will sign later.

ADMINISTRATIVE OPERATIONAL REPORT

Mr. Drumm, Executive Director, presented the Administrative Operational Report to the Board at 4:34 PM.

Report Topics:

Monthly operations update – July and August 2026

Update on projects:

- Monthly Activity Report (July and August 2026) of operations update from the Scales Office
 - The Port's four (4) current commodities that are transloaded and warehoused:
 - **aluminum**
 - **grain**
 - **potash**
 - **salt**
- Aluminum Barge – Alouette Spirit/Wilf Seymour at the Port on 07/24/2026 with approximately 6,000 aluminum sows; barge was back on 08/10/2026 with approximately 5,300 pieces of aluminum. Scheduled to see the barge back at the Port on 09/22/2026 and mid-October; have seen consistent return of aluminum barges.

- The Port successfully unloaded roughly 24,000 metric tons of salt from the Federal Kumano in July, which is housed in the Port's Barrel Building; was a high-generating revenue project for the Port. Mr. Drumm acknowledged the Port's workforce and the efforts of the ILA. The Barrel Building has been placed back to its intended purpose to be a revenue-generating storage facility.
- The Still Watch has left the Port! The vessel left the dock after 584 days at the Port of Oswego.
- The Port hosted New York State Senator Chris Ryan, along with local representatives from Oswego County Legislature. The Port has a strong relationship with the Senator's office. He is familiar with what the Port will be lobbying for in this budget updates – the climate-controlled warehouse and the proposal for the first issuance loan process.
 - The climate-controlled warehouse is that 49% of that project was awarded through the federal government and the Port has a formal proposal into the state of New York through the governor's State of the State for the remaining funding on this project.
 - The Port is in the midst of preparing a proposal for the first issuance loan process, which is a zero-interest loan through the state of New York that will assist in infrastructure updates and restoration of failing spaces.
- Aluminum – uptick in vessel traffic to the Port, however, seeing lower volumes of aluminum on the vessels.

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

Ms. Zeller inquired where the salt will be transported from the Port – Mr. Drumm stated that the Port will work with the product's owner Michigan Bulk. When the Port receives a potential customer for the salt, we will notify the product owner.

Mrs. Cosemento asked about the breakwall project. Mr. McMahon stated that the contractors, Dean Marine Excavating (DME), will return within the week to start equipment, and there will be about a month's worth of work for the rocks that are on site, and the Port will start seeing rock being delivered for next year's project. Mr. Drumm stated that DME was just awarded the next phase of the repairs through the Army Corps of Engineers, and that it is a great partnership between the Port and DME.

Mr. Metcalf inquired about equipment and parts that are currently stored at the Fitzgibbons property. Mr. Drumm stated that they were working on clearing out items that the Port is no longer utilizing and will have a public auction in the future.

Mrs. Cosemento inquired about the low volume of aluminum on the incoming vessels. Mr. Drumm stated that there are a couple different factors – one reason is where the local aluminum plant is in their restart after two fires last year; the plant doesn't need the Canadian aluminum until the production is back to 100%. Another reason is the federal tariffs. It makes the market incredibly volatile. Ms. Zeller asked what the tariff is on aluminum – it is 50%.

Mr. McMahon explained to Board members that they have been communicating with five different companies about the forklift lease, which the current leases expire in January. They will review costs and maintenance plans.

Mrs. Cosemento inquired about the Marina's boat lift. Mr. Drumm stated that the lift is functional but past its useful life.

ADMINISTRATIVE FINANCIAL REPORTS

Motion 09-14-2602:

July and August's financial reports were presented at 5:03 PM.

Primary Financial Reports

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

Subsidiary Financial Reports

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

Mr. Drumm and Mrs. Godden were available to answer questions regarding the financials that Board members may have. Mr. Drumm highlighted the Income and Expense lines, and revenues generated. There were no objections.

Chairman's Report: Mrs. Cosemento had no report.

COMMITTEE REPORTS:

Executive Committee: No meeting, no report.

Audit and Finance Committee: No meeting, no report.

Governance Committee: No meeting, no report.

Planning and Development Committee: No meeting, no report.

OLD BUSINESS

None.

NEW BUSINESS:

Motion 09-14-2603:

To adopt the Resolution of Non-Recognition of Proposed Renaming of Lake Ontario to "Lake America" (Exhibit D).

Motion 09-14-2604:

To adopt the Resolution authorizing direct contract award for Facility Welding and Maintenance Repair Services following unsuccessful competitive solicitation (Exhibit E).

The above motions will be brought to a vote at next month's Board meeting.

Mr. Drumm presented a packet regarding the Port's website redesign to Board members.

Ms. LaPietra left the meeting at 5:18 PM.

EXECUTIVE SESSION

None.

ADJOURNMENT

Motion 09-14-2605:

The regular monthly meeting was adjourned at 5:30 PM.

Kathleen Macey, Secretary/Treasurer

Constance Cosemento, Chairperson

Exhibit B



Administrative and Operations Report

October 13, 2026

Tom Drumm, Executive Director

- Monthly Activity Report (September 2026) of operations update from the Scales Office (*attached*)
- Operating Business
 - Transloading and Warehousing
 - Aluminum
 - Barge – Alouette Spirit/Wilf Seymour at the Port on 09/21/2026, $\approx$ 2,683 aluminum sows
 - Barge – return of the Alouette Spirit/Wilf Seymour on 10/14/2026 with estimated 2,000 metric tons
 - Cargo Vessel – the Evans Spirit arriving in late-October
- Director
 - 6-month report
- Possible Miscellaneous Topics/New Information (if needed)

Patrick McMahon, Supervisor of Development & Maintenance

- Update on Operations

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

Totals						
	# In	# Out	Total # In/Out	MT In	MT Out	Total MT In/Out
Trucks	0	476	476	0.000	14538.552	14538.552
Railcars	10	0	10	790.903	0.000	790.903
Vessels	1	0	1	1998.838	0.000	1998.838
Grand Totals	11	476	487	2789.741	14538.552	17328.293

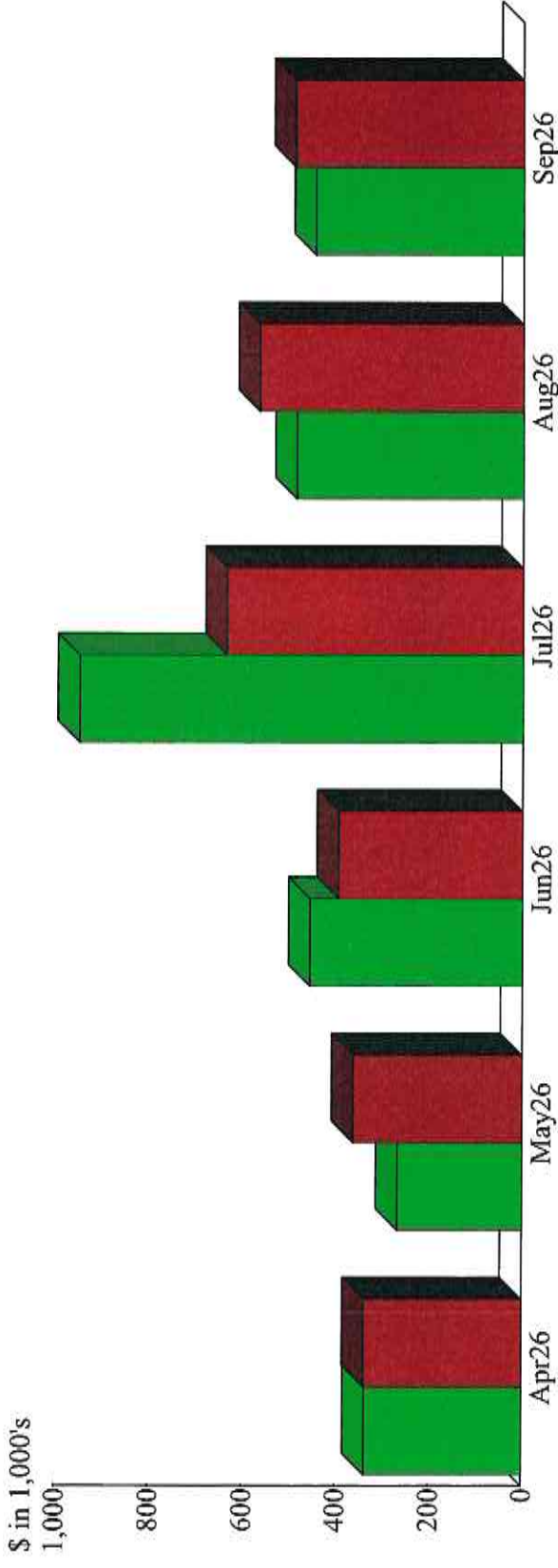
	Company	ST	MT	In/Out	Mode	#
Potash	Nutrien Ag Solutions	0.00	0.000	Inbound	Vessel	0
	Nutrien Ag Solutions	0.00	0.000	Inbound	Railcar	0
	Nutrien Ag Solutions	422.00	382.832	Outbound	Trucks	12
Delong Grain	Soybeans	0.00	0.000	Inbound	Trucks	0
	Soybeans	0.00	0.000	Inbound	Railcar	0
	Soybeans	0.00	0.000	Outbound	Trucks	0
	Soybeans	0.00	0.000	Outbound	Railcar	0
	Soybeans	0.00	0.000	Outbound	Vessel	0
	Corn	0.00	0.000	Inbound	Trucks	0
	Corn	0.00	0.000	Inbound	Railcar	0
	Corn	0.00	0.000	Outbound	Trucks	0
	Corn	0.00	0.000	Outbound	Railcar	0
Aluminum	Corn	0.00	0.000	Outbound	Vessel	0
	Marubeni	2203.32	1998.838	Inbound	Vessel	1
	Marubeni	0.00	0.000	Inbound	Railcar	0
	Marubeni	2423.49	2198.551	Outbound	Trucks	72
	Marubeni	0.00	0.000	Inbound	Trucks	0
	ARG	0.00	0.000	Inbound	Vessel	0
	ARG	0.00	0.000	Outbound	Trucks	0
	ARG	0.00	0.000	Outbound	Railcar	0
	Gerald/GT Comm	0.00	0.000	Inbound	Vessel	0
	Gerald/GT Comm	0.00	0.000	Inbound	Trucks	0
	Gerald/GT Comm	0.00	0.000	Inbound	Railcar	0
	Gerald/GT Comm	0.00	0.000	Outbound	Trucks	0
	Glencore	0.00	0.000	Inbound	Vessel	0
	Glencore	0.00	0.000	Outbound	Trucks	0
	Glencore	0.00	0.000	Inbound	Railcar	0
	Glencore	0.00	0.000	Inbound	Trucks	0
	Goldman	0.00	0.000	Inbound	Vessel	0
	Goldman	0.00	0.000	Inbound	Railcar	0
	Goldman	0.00	0.000	Inbound	Trucks	0
	Goldman	0.00	0.000	Outbound	Trucks	0
	Goldman	0.00	0.000	Outbound	Railcar	0
	Gunvor	0.00	0.000	Inbound	Vessel	0
	Gunvor	0.00	0.000	Outbound	Trucks	0
	Gunvor	0.00	0.000	Outbound	Railcar	0
	Gunvor	0.00	0.000	Inbound	Railcar	0
	Gunvor	0.00	0.000	Inbound	Trucks	0

	IXM	0.00	0.000	Inbound	Vessel	0
	IXM	0.00	0.000	Inbound	Trucks	0
	IXM	0.00	0.000	Inbound	Railcar	0
	IXM	0.00	0.000	Outbound	Trucks	0
	Mitsubishi	167.69	152.126	Outbound	Trucks	5
	Mitsubishi	0.00	0.000	Inbound	Trucks	0
	Mitsubishi	0.00	0.000	Inbound	Vessel	0
	Mitsubishi	97.11	88.097	Inbound	Railcar	1
	Hartree	0.00	0.000	Inbound	Vessel	0
	Hartree	0.00	0.000	Inbound	Trucks	0
	Hartree	0.00	0.000	Outbound	Trucks	0
	Hartree	0.00	0.000	Outbound	Railcar	0
	Hartree	0.00	0.000	Inbound	Railcar	0
	Vitol	0.00	0.000	Inbound	Vessel	0
	Vitol	0.00	0.000	Outbound	Trucks	0
	Novelis Ingots	0.00	0.000	Inbound	Vessel	0
	Novelis Ingots	13012.70	11805.043	Outbound	Trucks	387
	Novelis Ingots	0.00	0.000	Inbound	Trucks	0
	Novelis Ingots	774.70	702.806	Inbound	Railcar	9
	Novelis Ingots	0.00	0.000	Outbound	Railcar	0
	Novelis Transfer Loads	0.00	0.000	Outbound	Trucks	0
Salt	Salt	0.00	0.000	Outbound	Trucks	0
	Salt	0.00	0.000	Inbound	Vessel	0
Dean Marine Rock/Stone	Rock/Stone	0.00	0.000	Inbound	Railcar	0

Exhibit C-1

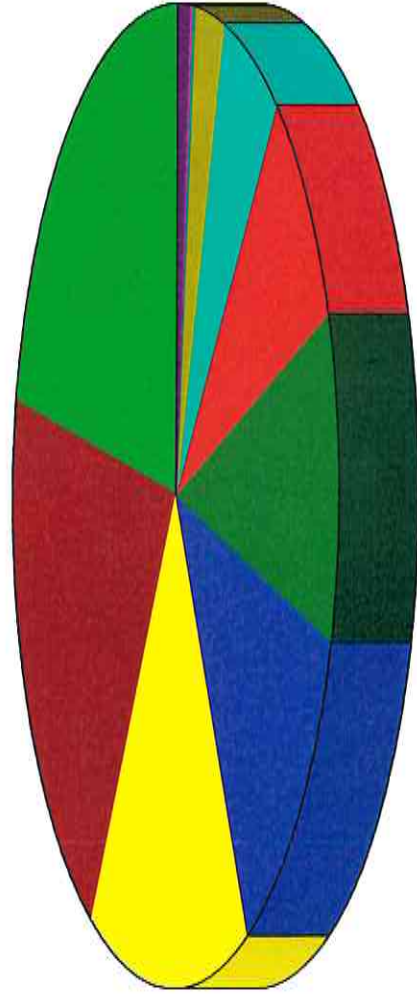
Income and Expense by Month
April through September 2026

Income
Expense



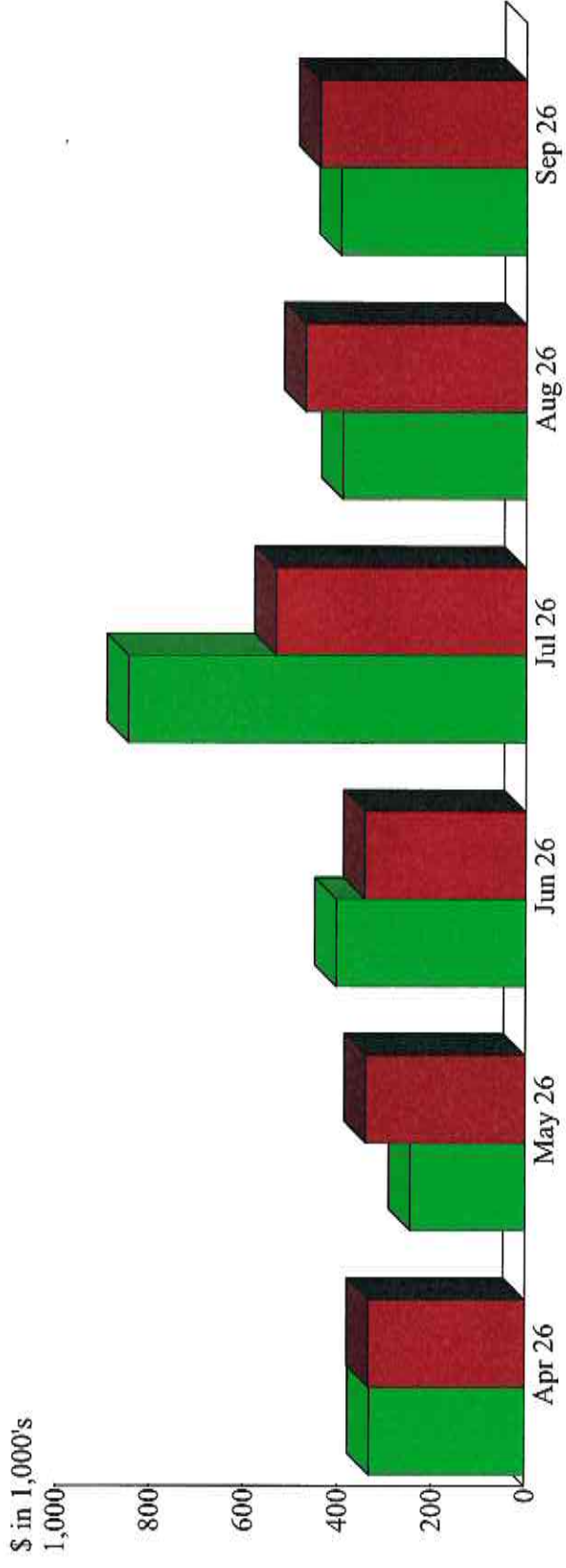
Income Summary
April through September 2026

4800000	Marina Income	22.02%
4600000	Stevedoring	19.65
4300000	Loading and Unloading	16.03
4400000	Rental	12.82
4000000	Storage	10.95
4500000	Misc Income	8.74
4200000	Wharfage	5.96
4100000	Dockage	2.93
8999999	Interest Income - Leases	0.36
9001600	Grant - Elect. RC Mover	0.27
Other		0.28
Total		\$2,942,391.21



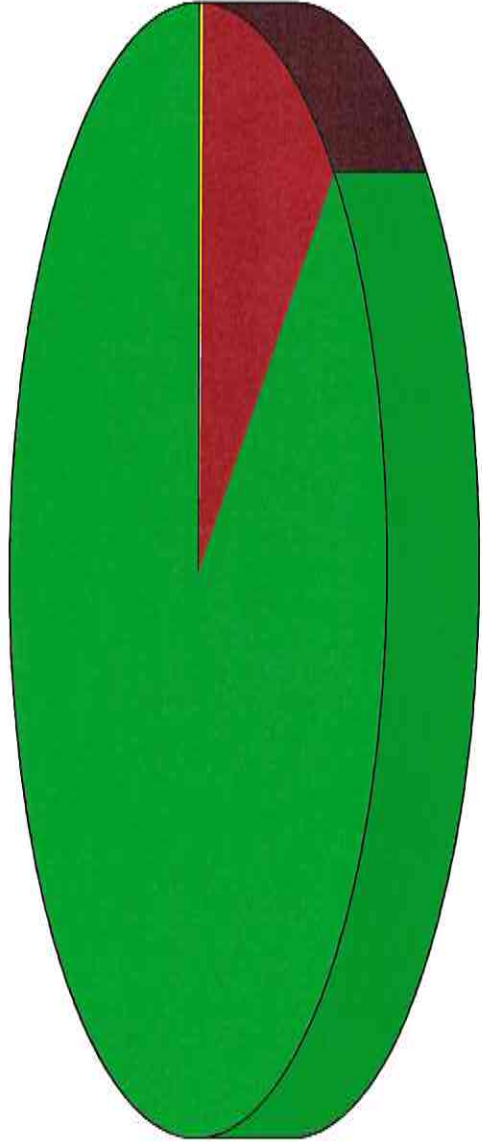
By Account

Income and Expense by Month
April through September 2026



Income Summary
April through September 2026

Port	87.41%
Marina	12.46
RV Park	0.13
Total	\$2,619,763.32



By Class

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

	<u>Beginning Balance</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Change</u>	<u>Ending Balance</u>
1000600 · Imprest Fund - Key Bank					
Total 1000600 · Imprest Fund - Key Bank	68,594.06	533,556.12	570,168.08	-36,611.96	31,982.10
1000700 · Health Fund - Key Bank					
Total 1000700 · Health Fund - Key Bank	260.43	18,500.00	17,013.75	1,486.25	1,746.68
1000800 · LOC Checking Fund - Canandaigua					
Total 1000800 · LOC Checking Fund - Canandaigua	2,500.00	175,900.00	175,900.00	0.00	2,500.00
1001000 · Comptroller Fund - Key Bank					
Total 1001000 · Comptroller Fund - Key Bank	85,725.34	518,907.37	583,000.00	-64,092.63	21,632.71
1001001 · Gen. State Checking - Key Bank					
Total 1001001 · Gen. State Checking - Key Bank	17,719.11	583,301.65	533,556.12	49,745.53	67,464.64
1001500 · Key Money Market					
Total 1001500 · Key Money Market	2,505.62	1.03	0.00	1.03	2,506.65
TOTAL	<u>177,304.56</u>	<u>1,830,166.17</u>	<u>1,879,637.95</u>	<u>-49,471.78</u>	<u>127,832.78</u>

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

	Sep 30, 26	Sep 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000100 · Petty Cash	156.32	107.99	48.33
1000300 · Oswego Marina - Register fund	600.00	600.00	0.00
1000600 · Imprest Fund - Key Bank	31,982.10	100,712.79	-68,730.69
1000700 · Health Fund - Key Bank	1,746.68	-3,006.49	4,753.17
1000800 · LOC Checking Fund - Canandaigua	2,500.00	0.00	2,500.00
1001000 · Comptroller Fund - Key Bank	21,632.71	50,707.75	-29,075.04
1001001 · Gen. State Checking - Key Bank	67,464.64	45,312.46	22,152.18
1001300 · Payroll	7.65	0.00	7.65
1001500 · Key Money Market	2,506.65	2,493.85	12.80
1003200 · CD - Wtrline Maint Fund	11,220.38	10,887.00	333.38
1003300 · CD - Bldg Rehab Fund	108,954.02	105,314.43	3,639.59
Total Checking/Savings	248,771.15	313,129.78	-64,358.63
Accounts Receivable			
1100000 · Accounts Receivable	506,929.29	529,179.83	-22,250.54
Total Accounts Receivable	506,929.29	529,179.83	-22,250.54
Other Current Assets			
1100103 · Accounts Receivable Other	1,157.49	1,995.04	-837.55
1100104 · Short term Lease Receivable	269,571.34	261,055.63	8,515.71
1201000 · Prepaid Insurance	28,280.85	14,619.11	13,661.74
1202000 · Prepaid expense	193.05	193.05	0.00
1210000 · Inventory Asset	26,731.13	27,001.07	-269.94
1300000 · Grant Receivable	341,288.50	1,078,302.89	-737,014.39
1400000 · Cont. Stab. Prog. Reserve	4,334.00	14,130.00	-9,796.00
1499000 · Undeposited Funds	6,932.40	7,650.56	-718.16
Total Other Current Assets	678,488.76	1,404,947.35	-726,458.59
Total Current Assets	1,434,189.20	2,247,256.96	-813,067.76
Fixed Assets			
1502000 · Land & Land Impr-Capital Assets	20,308,818.08	14,074,827.75	6,233,990.33
1502050 · Land & Land Impr-Held for Lease	3,846,632.81	1,568,471.55	2,278,161.26
1502100 · Alcan Water Line	1.00	1.00	0.00
1502300 · Bldgs & Improvem-Capital Assets	23,570,407.90	23,564,714.33	5,693.57
1502350 · Bldgs & Improvem-Held for Lease	4,136,053.32	4,071,708.32	64,345.00
1502400 · Office Equipment & Furniture	495,786.78	495,786.78	0.00
1502500 · Operating Equipment	5,476,287.97	3,532,805.49	1,943,482.48
1502501 · Equipment - Marina	457,878.49	327,788.39	130,090.10
1502550 · Lease Assets	544,904.90	571,973.27	-27,068.37
1502555 · Accumulated Amortization	-307,233.92	-164,825.30	-142,408.62
1502600 · Computer Software	34,102.24	32,872.24	1,230.00
1502800 · Acc Dep-Bldg & Impr-Cap Assets	-7,629,116.54	-7,098,006.54	-531,110.00

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

	Sep 30, 26	Sep 30, 25	\$ Change
1502850 · Acc Dep Bldg & Impr-Held for Le	-2,682,876.00	-2,562,118.00	-120,758.00
1502900 · Acc Dep - Operating Equip	-2,832,894.33	-2,637,121.33	-195,773.00
1502905 · Acc Dep - Marina equipment	-269,357.00	-253,266.00	-16,091.00
1503000 · Acc Dep - Office Equipment	-479,656.46	-474,788.46	-4,868.00
1503100 · Acc Dep-Land & Impr-Cap Assets	-9,638,212.11	-9,173,027.11	-465,185.00
1503101 · Acc Dep - Computer Software	-32,872.00	-32,872.00	0.00
1503150 · Acc Dep Land & Impr-Held for Le	-334,336.00	-248,852.00	-85,484.00
1503200 · Acc Dep - Lease Asset	-158,555.00	-158,555.00	0.00
1503600 · Equipment - New or Replacement	3,200.00	0.00	3,200.00
1505100 · Cap Imp - Wash Rack at Shop	0.00	39,982.00	-39,982.00
1505900 · Cap Imp - '23 PFRAP Pin 3935.88	227,342.88	226,782.78	560.10
1506100 · Cap Imp - Marina Bathhse addit	0.00	4,690.63	-4,690.63
1506101 · Cap Imp - Marina River Wall	0.00	11,998.25	-11,998.25
1506300 · Cap Imp-USGS/GSA improvements	10,592.56	0.00	10,592.56
1506401 · Cap Imp - Elect. Railcar Mover	8,017.04	472,549.87	-464,532.83
1507300 · Cap Imp - Scales	0.00	74,786.00	-74,786.00
1507500 · Cap Imp-Marina Holst Dock rehab	0.00	130,090.10	-130,090.10
1507800 · Cap Imp - FEMA-West 2017	0.00	4,492,351.79	-4,492,351.79
1507802 · Cap Imp - FEMA-East 2017	0.00	1,689,658.29	-1,689,658.29
1508600 · Cap Imp-REDI 19515-Goble Marina	0.00	2,102,472.26	-2,102,472.26
1509000 · Cap Imp-ShpLdConvyr(EDA/PFRAP)	7,303.60	0.00	7,303.60
1509600 · Cap Imp-Ramp for truck loading	19,442.39	19,442.39	0.00
Total Fixed Assets	34,781,662.60	34,702,321.74	79,340.86
Other Assets			
1100105 · Long Term Lease Receivable	528,455.16	775,509.91	-247,054.75
1100106 · Interest Receivable	1,635.08	2,087.58	-452.50
1800000 · Pension - Deferred Outflow	357,479.00	256,640.00	100,839.00
1800001 · Deferred Outflow - OPEB	141,136.00	254,270.00	-113,134.00
Total Other Assets	1,028,705.24	1,288,507.49	-259,802.25
TOTAL ASSETS	37,244,557.04	38,238,086.19	-993,529.15
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000100 · Accounts Payable	210,537.07	116,564.00	93,973.07
Total Accounts Payable	210,537.07	116,564.00	93,973.07
Credit Cards			
2000101 · Key Bank - Tom Mastercard	346.38	1,183.35	-836.97
2000103 · Lowe's credit card	0.00	259.72	-259.72
Total Credit Cards	346.38	1,443.07	-1,096.69
Other Current Liabilities			
2000300 · Accounts Payable Other	89,273.67	815.77	88,457.90

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

	Sep 30, 26	Sep 30, 25	\$ Change
2000600 · Unearned Revenue	10,200.00	0.00	10,200.00
2000610 · Deposits received	25,400.00	25,000.00	400.00
2000700 · Refund payable	181,658.15	181,658.15	0.00
2001000 · Accrued Salaries	58,658.34	52,350.76	6,307.58
2001200 · Accrued Compensation	61,011.31	52,893.21	8,118.10
2001600 · Accrued NYS Retirement Withheld	2,951.74	2,010.56	941.18
2001700 · NYS Retirement Loan Withheld	900.00	926.00	-26.00
2001800 · NYS Retirement Arrears Withheld	382.05	529.65	-147.60
2002000 · Medical FSA Withheld	261.54	0.00	261.54
2002400 · Support Collection Withheld	483.00	0.00	483.00
2002700 · Accrued NYS PFL withheld	3,629.37	2,280.75	1,348.62
2003000 · #1570A Pension Fund	366,897.27	175,332.20	191,565.07
2003100 · 1570 1% Checkoff Withheld	644.00	2,455.47	-1,811.47
2003200 · 1570 1/10% Checkoff Withheld	64.40	245.48	-181.08
2003300 · 1570A 9/10% Checkoff Withheld	579.47	2,210.20	-1,630.73
2003401 · 1570A Local Dues Withheld	1,011.50	4,030.65	-3,019.15
2003600 · CSEA dues Withheld	370.32	0.00	370.32
2003800 · Deferred Comp Liability	1,055.38	0.00	1,055.38
2004200 · Accrue AFLAC- accident withheld	16.46	0.00	16.46
2004300 · Accrued AFLAC-STD withheld	23.52	0.00	23.52
2004400 · Accrued AFLAC-Hosp Adv withheld	2.70	0.00	2.70
2004500 · Accrued Mass Mutual withheld	-445.19	-307.80	-137.39
2005600 · Payments on Insurance Claims	961.95	961.95	0.00
2005700 · Short Term Lease Liability	77,411.02	173,501.15	-96,090.13
2100 · Payroll Liabilities	-0.21	0.00	-0.21
2550000 · Sales Tax Payable	-12,689.63	-11,264.22	-1,425.41
Total Other Current Liabilities	870,712.13	665,629.93	205,082.20
Total Current Liabilities	1,081,595.58	783,637.00	297,958.58
Long Term Liabilities			
2500500 · Advances from NYS	3,355,925.71	3,355,925.71	0.00
2500600 · Note Payable - '24 Chevy Silver	26,323.29	34,185.02	-7,861.73
2500801 · Line of Credit 0169-Pathfinder	465,482.75	292,836.42	172,646.33
2500802 · Line of Credit-Canandaigua Ntl	175,900.00	0.00	175,900.00
2500803 · Business Loan - Pathfinder Bank	695,705.94	0.00	695,705.94
2501400 · OPEB liability	1,965,185.00	1,851,195.00	113,990.00
2501700 · LOC 1753 Pathfinder-Goble/FEMA	0.00	1,202,350.08	-1,202,350.08
2502200 · Note Payable-SANY Forklift-LEAF	244,739.60	321,609.62	-76,870.02
2502300 · Note Payable-SANY Wheel Loader	163,618.98	193,322.57	-29,703.59
2502400 · Note Payable - 2026 Ford F250	49,868.83	0.00	49,868.83
2503500 · Long Term Lease Liability	6,240.26	83,650.79	-77,410.53
2600000 · Net Pension Liability - ERS	404,517.00	358,854.00	45,663.00
2800001 · Deferred Inflow - OPEB	516,577.00	734,031.00	-217,454.00

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

	Sep 30, 26	Sep 30, 25	\$ Change
2800002 · Deferred Inflow - Lessor	721,673.26	956,550.92	-234,877.66
Total Long Term Liabilities	8,791,757.62	9,384,511.13	-592,753.51
Total Liabilities	9,873,353.20	10,168,148.13	-294,794.93
Equity			
3000500 · Contributed Capital	144,946.00	144,946.00	0.00
3001000 · Contributed Capital - Federal	45,777.00	45,777.00	0.00
3001500 · Grant from NYS	2,253,367.90	2,253,367.90	0.00
3001600 · Grant MultiCodul Capital Proj	2,073,783.33	2,073,783.33	0.00
3001700 · Grant-MultiModal	370,000.00	370,000.00	0.00
3001800 · Grant Energy Savings	60,000.00	60,000.00	0.00
3005000 · Retained Earnings	22,266,688.54	22,501,770.52	-235,081.98
Net Income	156,641.07	620,293.31	-463,652.24
Total Equity	27,371,203.84	28,069,938.06	-698,734.22
TOTAL LIABILITIES & EQUITY	37,244,557.04	38,238,086.19	-993,529.15

Port of Oswego Authority
Profit & Loss
September 2026

Ordinary Income/Expense	Period to Date			Year to Date					
	Actual	Prior	Budget	Actual	Prior	Variance To		\$ Over Budget	% Variance from Budget
						Prior	Budget		
Income									
4000000 - Storage	66,098.26	32,720.64	42,120.00	322,138.81	254,746.01	67,392.80	252,720.00	69,418.81	27.5%
4100000 - Dockage	14,869.71	9,973.62	7,561.11	86,292.30	40,450.56	45,841.74	45,366.66	40,925.64	90.2%
4200000 - Wharfage	31,688.60	18,521.51	21,033.33	175,353.12	79,609.54	95,743.58	126,199.98	49,153.14	38.9%
4300000 - Loading and Unloading	67,046.32	86,015.99	89,892.50	471,623.33	537,373.43	-65,750.10	539,355.00	-67,731.67	-12.6%
4400000 - Rental	78,598.26	101,269.47	67,509.86	377,246.74	469,974.95	-92,728.21	405,059.15	-27,812.41	-6.9%
4500000 - Misc Income	39,766.21	42,564.72	30,037.50	257,036.02	272,570.78	-15,534.76	180,225.00	76,811.02	42.6%
4600000 - Stevedoring	37,620.85	47,026.79	55,416.67	578,116.83	99,158.78	478,958.05	332,500.01	245,616.82	73.9%
4800000 - Marina Income	105,307.36	77,737.75	86,746.44	647,805.68	558,590.66	89,215.02	520,478.58	127,327.10	24.5%
4850000 - RV Park	1,450.00	900.00	971.43	4,575.00	5,725.00	-1,150.00	5,828.57	-1,253.57	-21.5%
Total Income	442,445.57	416,730.49	401,288.84	2,920,187.83	2,318,199.71	601,988.12	2,407,732.95	512,454.88	21.3%
Cost of Goods Sold									
4900000 - Cost of Goods Sold	49,001.91	33,123.09	41,020.04	322,627.89	270,190.31	52,437.58	246,120.24	76,507.65	31.1%
Total COGS	49,001.91	33,123.09	41,020.04	322,627.89	270,190.31	52,437.58	246,120.24	76,507.65	31.1%
Gross Profit	393,443.66	383,607.40	360,268.80	2,597,559.94	2,048,009.40	549,550.54	2,161,612.71	435,947.23	20.2%
Expense									
5000000 - Personal Service	196,804.30	133,135.01	198,766.40	947,229.27	837,983.50	109,245.77	959,953.52	-12,724.25	-1.3%
605000a - Travel Expense	30.46	827.55	833.33	567.76	7,185.24	-6,617.48	5,000.00	-4,432.24	-88.6%
610000a - Auto Expense	0.00	21.00	208.33	3,686.71	238.81	3,447.90	1,250.00	2,436.71	194.9%
611000a - Fuel expense	2,599.07	2,795.07	3,016.67	25,874.97	16,934.76	8,940.21	18,100.00	7,774.97	43.0%
615000a - Office Supplies	265.19	10,592.20	5,833.34	30,422.84	53,316.45	-22,893.61	35,000.00	-4,577.16	-13.1%
6150200 - General Insurance Expense	25,989.40	27,948.42	25,916.67	157,667.73	167,435.20	-9,767.47	155,500.00	2,167.73	1.4%
620000a - Advertising & Printing	0.00	2,206.47	564.58	3,081.53	16,076.17	-12,994.64	3,387.50	-305.97	-9.0%
625000a - Communications	829.19	624.10	1,166.67	5,304.27	5,634.41	-330.14	7,000.00	-1,695.73	-24.2%
6260000 - FTZ expenses	0.00	0.00	141.67	0.00	0.00	0.00	850.00	-850.00	-100.0%
630000a - Fuel, Light & Power	7,449.19	3,146.72	7,500.00	31,883.06	37,618.95	-5,735.89	45,000.00	-13,116.94	-29.1%
635000a - Household Supplies	3,915.81	1,747.21	2,666.67	25,813.26	22,292.51	3,520.75	16,000.00	9,813.26	61.3%
640000a - Payroll Taxes	26,476.39	8,834.61	23,609.58	149,907.65	58,286.87	91,620.78	141,657.52	8,250.13	5.8%
645000a - Health Insurances	43,545.02	34,361.04	32,916.67	181,704.27	171,781.49	9,922.78	197,499.98	-15,795.71	-8.0%
6500000 - ILA Pension	45,278.75	32,184.56	33,083.33	225,898.69	208,065.95	17,832.74	198,500.02	27,398.67	13.8%
6520000 - CSEA Workbooks/Workclothes	0.00	297.41	50.00	300.00	436.51	-136.51	300.00	0.00	0.0%
655000a - Special Supplies	4,024.79	10,193.26	8,750.00	71,759.18	80,403.48	-8,644.30	52,500.00	19,259.18	36.7%
655130a - Spec Supp & Ex - Metered Water	0.00	0.00	266.67	883.71	882.40	1.31	1,600.00	-716.29	-44.8%
6551500 - Spec Supp & Ex - Comm Support	0.00	0.00	833.33	100.00	10,000.00	-9,900.00	5,000.00	-4,900.00	-98.0%

Port of Oswego Authority
Profit & Loss
September 2026

	Period to Date			Year to Date			
	Actual	Prior	Budget	Actual	Prior	Budget	% Variance from Budget
6560000 · Professional Services	7,237.11	6,309.12	8,333.33	66,202.09	72,036.96	50,000.00	32.4%
6570000 · Marina Supp & Expenses	23,364.88	7,720.06	8,571.42	82,238.14	47,772.29	51,428.57	59.9%
6580000 · Education/Training	98.50	2,800.00	83.33	98.50	2,800.00	500.00	-80.3%
6590000 · Technical Services	0.00	0.00	3,500.00	1,391.50	18,338.25	21,000.00	-93.4%
660000a · Repairs & Maintenance	14,543.01	27,646.26	9,166.67	75,396.06	109,697.36	55,000.00	37.1%
6670000 · House Gasoline	29.70	137.24	0.00	556.46	961.59	0.00	100.0%
6680000 · Hammernill property lease	10,000.00	0.00	0.00	30,000.00	0.00	0.00	100.0%
6700000 · Rentals	0.00	0.00	5,416.67	148,013.04	47,514.67	32,500.00	355.4%
6700200 · Lease-Track Mobile	2,558.00	2,558.00	0.00	15,348.00	0.00	0.00	100.0%
6700301 · Lease - vehicles	0.00	2,620.33	0.00	0.00	2,620.33	0.00	0.0%
6750000 · Write offs	0.00	0.00	41.67	0.00	1,294.88	250.00	-100.0%
6800000 · Museum	422.75	369.13	791.67	6,109.09	3,779.88	4,750.00	28.6%
6850000 · Interest Expense	10,634.05	13,825.32	7,500.00	77,310.26	84,552.49	45,000.00	71.8%
6900000 · Freight Expense	748.78	523.70	416.67	15,801.13	9,525.50	2,500.00	532.0%
Total Expense	426,844.34	333,423.79	389,945.34	2,380,549.17	2,110,814.90	2,107,027.11	13.0%
Net Ordinary Income	-33,400.68	50,183.61	-29,676.54	217,010.77	-62,805.50	54,585.60	297.6%
Other Income/Expense							
Other Income							
8999999 · Interest Income - Leases	1,634.85	2,087.35	0.00	10,490.91	13,350.06	0.00	100.0%
9000000 · Interest Income	600.79	1,222.34	2,625.00	3,335.59	6,680.07	15,750.00	-78.8%
9000011 · Grants - miscellaneous	0.00	0.00	125.00	0.00	0.00	750.00	-100.0%
9000014 · NYS Grant Pin 3935.59 ET Pier	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9000015 · Settlement	0.00	0.00	0.00	251.54	26.01	0.00	100.0%
9000017 · FEMA DR 4348	0.00	6,842.23	0.00	0.00	273,806.64	0.00	0.0%
9001400 · REDI - Goble Marina	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9001600 · Grant - Elect. RC Mover	1,497.30	0.00	0.00	8,017.04	440,500.00	0.00	100.0%
9001700 · NYS Grant Pin 3539.88 Track/Sto	0.00	0.00	220,465.84	108.30	33,040.81	1,322,795.06	-100.0%
Total Other Income	3,732.94	10,151.92	223,215.84	22,203.38	767,403.59	1,339,295.06	-98.3%
Other Expense							
9005500 · Amortization Expense	13,762.18	14,303.55	0.00	82,573.08	84,304.78	0.00	100.0%
Total Other Expense	13,762.18	14,303.55	0.00	82,573.08	84,304.78	0.00	100.0%
Net Other Income	-10,029.24	-4,151.63	223,215.84	-60,369.70	683,098.81	1,339,295.06	-104.5%
Net Income	-43,429.92	46,031.98	193,539.30	156,641.07	620,293.31	1,393,880.66	-88.8%

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

Ordinary Income/Expense	Apr - Sep 26	Apr - Sep 25	\$ Change
Income			
4800000 · Marina Income			
4800100 · Marina Inc - Slip Rental	96,750.00	82,750.00	14,000.00
4800101 · Marina Inc-Transient mooring	59,925.50	60,571.90	-646.40
4800200 · Marina Inc - Misc	380.00	597.00	-217.00
4800300 · Marina Inc - Storage	29,550.00	31,908.00	-2,358.00
4800301 · Marina Inc-MastUnstepStoreStep	400.00	700.00	-300.00
4800400 · Marina Inc - Gas Sales	407,006.18	333,103.51	73,902.67
4800500 · Marina Inc-Gin Pole	16,187.00	12,446.50	3,740.50
4800501 · Marina Inc-Hoist	1,942.00	3,678.00	-1,736.00
4800600 · Marina-FishClean/OYC/Barn Rent	1,200.00	1,200.00	0.00
4800800 · Marina Inc - Towing services	825.00	4,595.00	-3,770.00
4800900 · Marina Inc - Service/Labor	562.50	2,612.25	-2,049.75
4801000 · Marina Inc - Winterization	7,065.00	8,345.00	-1,280.00
4801100 · Marina Inc - Tackle	126.00	4.00	122.00
4801200 · Marina Inc - Boat Supply	433.00	860.00	-427.00
4801400 · Marina Inc - Beverages	218.00	397.00	-179.00
4801500 · Marina Inc - Snacks	130.50	332.50	-202.00
4801700 · Marina Inc - Ice	639.00	690.00	-51.00
4805000 · Marina Inc - Goble	24,250.00	13,800.00	10,450.00
Total 4800000 · Marina Income	647,589.68	558,590.66	88,999.02
4850000 · RV Park	1,450.00	0.00	1,450.00
Total Income	649,039.68	558,590.66	90,449.02
Cost of Goods Sold	322,627.89	270,190.31	52,437.58
Gross Profit	326,411.79	288,400.35	38,011.44
Expense			
5000000 · Personal Service	126,726.77	112,130.57	14,596.20
615000a · Office Supplies	2,096.41	1,765.12	333.29
635000a · Household Supplies	673.01	1,760.90	-1,087.89
640000a · Payroll Taxes	10,910.20	9,860.84	1,029.36
645000a · Health Insurances	2,529.52	1,971.86	557.66
655000a · Special Supplies			
6550000 · Spec Supp & Ex - Miscellaneous	0.00	0.49	-0.49
6550200 · Spec Supp & Ex - Dump Fees	494.64	989.28	-494.64
6551201 · Spec Supp & Ex - Security	0.00	34.48	-34.48
6551202 · Spec Supp & Ex - Safety	21.99	13.96	8.03
Total 655000a · Special Supplies	516.63	1,038.21	-521.58
6570000 · Marina Supp & Expenses			
6571000 · MarinaSupp & Ex-Misc	4,721.36	2,406.95	2,314.41
6571200 · MarinaSupp & Ex-Maintenance	468.21	100.00	368.21
6571201 · MarinaSupp & Ex-Equip repairs	33,773.47	1,190.35	32,583.12
6571300 · MarinaSupp & Ex-Utilities	9,675.67	10,531.55	-855.88
6571400 · MarinaSupp & Ex-Credit Card Exp	33,281.10	31,841.19	1,439.91
6571600 · MarinaSupp & Ex-Winteriz costs	18.33	1,373.95	-1,355.62
6571800 · Marina Supp & Ex-reg over/short	0.00	-1.65	1.65
6573000 · MarinaSupp & Ex-Ice	300.00	300.00	0.00
Total 6570000 · Marina Supp & Expenses	82,238.14	47,742.34	34,495.80
6580000 · Education/Training	98.50	0.00	98.50
660000a · Repairs & Maintenance	12,348.19	1,483.10	10,865.09
6670000 · House Gasoline	366.01	547.91	-181.90
6700000 · Rentals	0.00	0.00	0.00
6700300 · Lease - other equipment leases	0.00	3,420.00	-3,420.00
6750000 · Write offs	0.00	1,294.88	-1,294.88
6900000 · Freight Expense	0.00	15.00	-15.00
Total Expense	238,505.38	183,050.73	55,454.65
Net Ordinary Income	87,906.41	105,349.62	-17,443.21
Net Income	87,906.41	105,349.62	-17,443.21

Exhibit C-2

**Port of Oswego Authority
Imprest Bills**

September 2, 2026
W-8C

Computer Outlet North, Inc.		\$1,943.00
	Office Supplies - two 1.92 kVA Racks UPS & one CMOS Battery	
CSEA Employee Benefit Fund		\$1,557.18
	Employee Dental & Vision Insurance	
L&S Excavating, Inc.		\$1,000.00
	Brush hogging additional areas at the Hammermill property	
Patricia J. Scanlon - Consultant		\$1,000.00
	Professional Services - Consulting hours for July 2026	
The Main Street America Group		\$1,292.00
	Commercial Auto Policy Installment	
		\$6,792.18

Port of Oswego Authority
Imprest Bills

September 4, 2026
W-81

Glider Oil

Port Propane, Marina Gasoline, Marina Diesel, Port Diesel

\$26,466.42

\$26,466.42

Port of Oswego Authority
Imprest Bills

September 4, 2026
W-82

Tracey Road Equipment, Inc.

Monthly Rental of a Pemberton Payloader with 9 YD Bucket &
Weekly Rental of a Hitachi Excavator for Salt Vessel in July

\$20,490.00

\$20,490.00

**Port of Oswego Authority
Imprest Bills**

September 4, 2026
W-83

American Great Lakes Ports Association		\$4,963.50
	Membership Dues - 2nd Quarter	
Avaya Financial Services		\$2,145.50
	Telephone Lease	
Burke's Do-it-Best Home Center		\$22.47
	Shop Use Items for Marina Repairs, Misc. Nuts & Bolts for Marina Repairs, & Key Cut for Marina	
Cintas		\$591.26
	Floor Mats & Work Clothes for Garage Staff	
Computer Outlet North, Inc.		\$325.40
	Monthly E-Mails & Cloud Back-Up, Monitoring Application	
Key Bank - B		\$7,260.47
	Monthly Credit Card Charges	
LEAF		\$156.99
	Copier Lease	
Mikel's Auto Repair & Sales Inc.		\$3,614.00
	Repairs to the 2015 Ford Explorer (Security Vehicle)	
NaGr #-38103 Gas & Elec Main Warehouse		\$4,066.85
	Electric Delivery & Supply (2 months, 1 Account)	
NYS Dept. of Agriculture & Markets		\$15.00
	Weighmaster License for Melissa Fenske	
Oswego Auto Parts		\$1,986.11
	Shop Use Items, Battery Pack for jump-starting equipment, Hig Detergent Motor Oil, Chain Cable Lube, & Starting Fluid	
Oswego Co. Bus. Mag., Inc.		\$30.00
	1-Year Subscription to Oswego County Business Magazine	
Pathfinder Bank - LOC		\$2,879.90
	Interest on LOC	
S&B Computer and Office Products, Inc.		\$149.02
	Port Water, Office Supplies, Housekeeping Supplies, & Credits	

**Port of Oswego Authority
Imprest Bills**

September 9, 2026
W-86

Glider Oil

\$20,718.51

Marina Diesel, Marina Gasoline, and Port Propane

\$20,718.51

**Port of Oswego Authority
Imprest Bills**

September 9, 2026
W-87

Brady Systems		\$1,666.00
	Labor on 08/19/2026 - Annual Inspection & certification with Oswego County	
Butler Disposal Systems Inc		\$110.00
	08/21/2026 Container Lift and Fuel Surcharge	
Canandaigua National Bank		\$1,770.83
	Interest on LOC	
LEAF		\$11,745.62
	Heavy Forklift Monthly Payment & Wheel Loader Monthly Payment	
NaGr #-05002 Gas & Elec New Garage		\$5,202.96
	Electric Supply & Delivery, Gas Supply (14 Accounts)	
Pathfinder Bank - 2026 Ford F250		\$1,132.46
	Monthly Vehicle Loan for 2026 Ford P/U	
Pathfinder Bank - LOC (Goble/FEMA)		\$4,082.39
	Interest on LOC	
Patricia J. Scanlon - Consultant		\$1,000.00
	Professional Services - Consulting Hours for August 2026	
S&B Computer and Office Products, Inc.		\$467.68
	USGS Water, Port Water, & Office Supplies, Housekeeping Supplies	
		\$27,177.94

**Port of Oswego Authority
Imprest Bills**

September 15, 2026
W-89

American Great Lakes Ports Association	Membership Dues - 3rd Quarter 2026	\$4,963.50
Butler Disposal Systems Inc	Trash Service - Dumpster Rental, RecycleService, & Fuel Surcharge	\$243.65
City of Oswego Water - #005071-000	Water & Sewer - H. Lee White Marine Museum	\$180.00
City of Oswego Water - #005430-000	Water & Sewer - Fish & Wildlife 17 Lake Street	\$180.00
City of Oswego Water - #005825-000	Water & Sewer - 11 Lake Street	\$180.00
Cooper Electric	Recepticle Cover, Fluorescent Lamp, Rapid Start Electric Ballast, Breakers on Large Vessel Wall at Marina	\$310.11
CSX Transportation	Demurrage Charges (billed to Novelis)	\$600.00
Davis Harrison Dion, Inc.	Professional Services - Monthly Consultant Retainer Service	\$2,500.00
Ed & Ed Business Technology, Inc.	Contract Charge for Copiers	\$80.43
Lockwood Septic Service CDS, Inc.	Pumped Tanks on the Kaho	\$200.00
Lysander Construction, LLC	Fence Panels, Stands, and Kennel Clamps fencing for Warehouse	\$3,200.00
Pathfinder Bank - 2024 Chevy P/U	Monthly Vehicle Loan for the 2024 Chevy P/U	\$833.15
Paychex	Payroll Administration & Fees	\$1,170.70
Paychex	Payroll Administration & Fees	\$887.80
Raby's Ace Homecenter	Weed and Grass Killer for Property Grounds	\$22.49
State Insurance Fund	Worker's Compensation Monthly Installment - Renewal Policy	\$1,946.10
Verizon Business	Port Cell Phones for Drumm, McMahon, Lundy, & DeCarr	\$128.80
WEX Inc.	Fuel for Port Vehicles	\$111.49
		\$17,738.22

**Port of Oswego Authority
Imprest Bills**

September 15, 2026
W-90

Glider Oil

Port Diesel, Marina Gasoline, & Port Propane

\$20,753.42

\$20,753.42

**Port of Oswego Authority
Imprest Bills**

September 22, 2026
W-95

Alta Material Handling		\$2,558.00
	Hercules Trackmobile Payment	
Bobcat of Syracuse (Upstate Equipment)		\$121.97
	Switch for the Bobcat	
Bousquet Holstein PLLC		\$151.11
	Professional Services - Legal Counsel	
Brady Systems		\$9,310.00
	Rail Scale Inspection with Oswego County - Additional Truck Capacity, Fuel Surcharges, & Labor	
Brophy Services, Inc.		\$1,650.00
	Monthly Janitorial Service at F&W	
Davis Harrison Dion, Inc.		\$2,500.00
	Professional Services - Monthly Consultant Retainer Services	
Haun Welding Supply Inc.		\$265.15
	Cylinder Lease for August 2026	
Lowe's		\$210.72
	Monthly Credit Card Charges	
NaGr #-38103 Gas & Elec Main Warehouse		\$2,138.62
	Electric Supply & Gas Delivery	
Paychex		\$457.60
	Payroll administration & Fees	
Pitney Bowes Global Financial Serv LLC		\$201.18
	Postage Machine Lease	
Pitney Bowes Purchase Power		\$199.99
	Postage Meter Refill & Annual Program Fee	
TK Elevator Corporation		\$2,463.59
	Service Call fro Elevator	
		\$22,227.93

**Port of Oswego Authority
Imprest Bills**

September 22, 2026
W-97

Glider Oil

Marina Diesel, Marina Gasoline, & Port Propane

\$21,576.48

\$21,576.48

Port of Oswego Authority Imprest Bills

September 22, 2026
W-98

Shark Welding & Repair Service

Marina Boat Hoist Repairs

\$21,000.00

\$21,000.00

**Port of Oswego Authority
Imprest Bills**

September 22, 2021
W-9

Taylor Northeast, Inc.

Forklift Rentals (12 Rentals)

\$11,988.00

\$11,988.00

**Port of Oswego Authority
Imprest Bills**

September 29, 2026
W-105

Ally		\$379.67
	Monthly Lease Payment for 2025 Jeep Compass	
Avaya Financial Services		\$2,145.50
	Telephone Lease	
Babcock Highway Supply, Inc.		\$50.00
	Security Decals for new Security Vehicle	
Burke's Do-it-Best Home Center		\$4.29
	Shop Use Item - Poly Hose Shut-off for Marina	
Business Council of NYS, Inc.		\$400.03
	Life, AD&D, LTS Insurance	
Butler Disposal Systems Inc		\$407.10
	Rolloff Haul, Fuel Surcharges, & Oswego County Tipping Fees (2.69 ton)	
C&S Engineers, Inc.		\$6,253.86
	Professional Services - Misc. Engineering Tasks, Railcar Mover, US F&W, Multi-Sector Permitt & SWPPP	
Cintas		\$357.84
	Floor Mats & Work Clothes for Garage Staff	
Cooper Electric		\$41.76
	Fluorescent Lamps for F&W	
CSEA Employee Benefit Fund		\$1,557.18
	Employee Dental & Vision Insurance	
CSX Transportation		\$114.69
	Demurrage Charges on 2025 Disputed Invoice	
Glider Oil		\$1,231.60
	Port Diesel, Port Propane	
Key Bank - B		\$2,332.67
	Monthly Credit Card Charges	
Lockwood Septic Service CDS, Inc.		\$200.00
	Pumped Tanks on the Kaho	
NaGr #-09104 Lighting-1 Gate, 1 NE Corner		\$145.99
	Electric Supply & Delivery (1 Account)	
NYS Dept. of Agriculture & Markets		\$15.00
	Weighmaster License for George Lloyd	

**Port of Oswego Authority
Imprest Bills**

September 29, 2026
W-105

Oswego Auto Parts		\$18.33
	Winterization Item for the Marina - Oil Filters	
Pathfinder Bank - LOC		\$2,668.98
	Interest on LOC	
S&B Computer and Office Products, Inc.		\$410.82
	Water Cooler Rental for the Port & F&W, Office Supplies & Household Cleaning Supplies for the Marina, Office Supplies & Household Cleaning Supplies for the Port, F&W Water, & Credits	
Steel Sales Inc.		\$1,814.44
	Hot Rolled Plate for the Container Repairs (for putting forktrucks on a barge)	
Tracey Road Equipment, Inc.		\$700.00
	Return Charge for Hitachi Excavator	
Uline		\$295.28
	Storm Drain Filters and Delivery Charge	
		\$21,545.03

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10/09/26

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

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
Aflac	1,385.76	0.00	0.00	0.00	0.00	0.00	1,385.76
Benefit Resource, Inc.	250.00	0.00	0.00	0.00	0.00	0.00	250.00
Butler Disposal Systems Inc	243.65	0.00	0.00	0.00	0.00	0.00	243.65
C&S Engineers, Inc.	7,303.60	0.00	0.00	0.00	0.00	0.00	7,303.60
Canandaigua National Bank	1,381.55	0.00	0.00	0.00	0.00	0.00	1,381.55
Cintas	295.63	0.00	0.00	0.00	0.00	0.00	295.63
Cooper Electric	25.45	0.00	0.00	0.00	0.00	0.00	25.45
Davis Harrison Dion, Inc.	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00
Glider Oil	9,812.51	0.00	0.00	0.00	0.00	0.00	9,812.51
Haun Welding Supply Inc.	868.73	0.00	0.00	0.00	0.00	0.00	868.73
LEAF	11,902.61	0.00	0.00	0.00	0.00	0.00	11,902.61
NaGr #-04008 Security Gate, Entrance Elec	329.64	0.00	0.00	0.00	0.00	0.00	329.64
NaGr #-05002 Gas & Elec New Garage	218.81	0.00	0.00	0.00	0.00	0.00	218.81
NaGr #-10106 Electric - Barrel Bldg.	24.32	0.00	0.00	0.00	0.00	0.00	24.32
NaGr #-32051 Storage (Silo & Barrel Bldg)	1,419.44	0.00	0.00	0.00	0.00	0.00	1,419.44
NaGr #-38107 Gas Museum	27.96	0.00	0.00	0.00	0.00	0.00	27.96
NaGr #-38118 Marina - Unit B	352.39	0.00	0.00	0.00	0.00	0.00	352.39
NaGr #-39107 F&W	850.90	0.00	0.00	0.00	0.00	0.00	850.90
NaGr #-40109 Electric Derrick	29.42	0.00	0.00	0.00	0.00	0.00	29.42
NaGr #-40127 11 Lake St Goble Gas & Elec.	107.02	0.00	0.00	0.00	0.00	0.00	107.02
NaGr #-41109 Electric Museum	365.37	0.00	0.00	0.00	0.00	0.00	365.37
NaGr #-47025 Marina - Pier B	524.86	0.00	0.00	0.00	0.00	0.00	524.86
NaGr #-74022 Vinegar Hill	210.94	0.00	0.00	0.00	0.00	0.00	210.94
NaGr #-83002 - 22 Mercer - Security Pole	30.09	0.00	0.00	0.00	0.00	0.00	30.09
NaGr #-91027 Marina - Pier A	866.41	0.00	0.00	0.00	0.00	0.00	866.41
NYS & Local Employees' Retirement System	0.00	0.00	0.00	0.00	0.00	154,751.00	154,751.00
Oswego State Athletics	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
Pathfinder Bank - 2026 Ford F250	1,132.46	0.00	0.00	0.00	0.00	0.00	1,132.46
Pathfinder Bank - Business Loan	9,938.11	0.00	0.00	0.00	0.00	0.00	9,938.11
Patricia J. Scanlon - Consultant	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Raby's Ace Homecenter	127.50	0.00	0.00	0.00	0.00	0.00	127.50
S&B Computer and Office Products, Inc.	310.45	-30.00	0.00	0.00	0.00	0.00	280.45
Spectrum Business (Port)	180.87	0.00	0.00	0.00	0.00	0.00	180.87
WEX Inc.	299.62	0.00	0.00	0.00	0.00	0.00	299.62
TOTAL	54,316.07	-30.00	0.00	0.00	1,500.00	154,751.00	210,537.07

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10/09/26

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

	Current	1 - 30	31 - 60	61 - 90	91 - 120	> 120	TOTAL
*Transient	0.00	835.00	0.00	0.00	0.00	4,366.62 ¹	5,201.62
Boat U.S.	769.50	0.00	0.00	0.00	0.00	0.00	769.50
Dean Marine & Excavating, Inc	6,579.00	0.00	0.00	0.00	0.00	0.00	6,579.00
DeLong, Frederick	0.00	-375.00	0.00	0.00	0.00	0.00	-375.00
Garcia, Joe	0.00	835.00	0.00	0.00	0.00	3,200.00 ²	4,035.00
Gehrig, Chad	0.00	0.00	0.00	0.00	0.00	3,200.00 ³	3,200.00
General Services Admin.	9,099.33	0.00	0.00	0.00	0.00	0.00	9,099.33
GT Commodities (Gerald Metals)	0.00	207.22	0.00	0.00	0.00	0.00	207.22
Heidelberg Materials (Lehigh)	26,439.10	0.00	0.00	0.00	0.00	0.00	26,439.10
Manning, Greg	0.00	835.00	0.00	0.00	0.00	4,064.00 ⁴	4,899.00
Marubeni America Corp.	50,953.68	0.00	0.00	0.00	0.00	0.00	50,953.68
McKell Marine	15,237.63	865.50	0.00	0.00	0.00	0.00	16,103.13
Mitsubishi International Corporation	580.42	0.00	0.00	0.00	0.00	0.00	580.42
NOAA Ship Thomas Jefferson	500.00	0.00	0.00	0.00	0.00	0.00	500.00
Novelis-Oswego Works	65.00	2,265.00	2,265.00	0.00	0.00	0.00	4,595.00
Novelis-special	280,047.76	57,099.53	26,586.13	0.00	0.00	0.00	363,733.42
Nutrien Ag Solutions - CPS	1,046.56	0.00	0.00	0.00	0.00	0.00	1,046.56
Oswego Yacht Club	240.84	-100.00	0.00	0.00	0.00	0.00	140.84
Page Material Management	65.00	0.00	0.00	0.00	0.00	0.00	65.00
Taramelli, Chris	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
The Port	0.00	73.63	0.00	0.00	0.00	0.00	73.63
Walker, Ryan	0.00	0.00	0.00	0.00	0.00	-50.00	-50.00
WT Terminal Oswego, LLC	9,182.84	0.00	0.00	0.00	0.00	0.00	9,182.84
TOTAL	400,806.66	62,540.88	28,851.13	0.00	0.00	14,730.62	506,929.29

1. Received \$1000 on 9/25/2026. Making payments and working out removal on boat.

2. Final notice of outstanding account and impending legal action mailed & returned unclaimed

3. In discussion with executive management

4. Final notice of outstanding account and impending legal action mailed & returned unclaimed

Grants Receivable Summary
as of 9/30/2026

Project #		Name	Grant Receivable
REDI Funds	19515	Goble Marina	\$ 154,325.79
PFRAP	3935.59	Goble Marina	\$ 100.00
DOT	3935.65	East Terminal Track Rehab	\$ 2,729.07
DOT	3935.88	PFRAP - Addl. Track & Storage	\$ 216.60
DOT	3935.89	Electric Railcar Mover	\$ 183,917.04
			<u>\$ 341,288.50</u>

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

<u>Name</u>	<u>Loan Balance</u>	<u>Available</u>	<u>Rate</u>
NYS first advances	\$ 3,355,925.71	\$ -	0.000%
Pathfinder Bank - LOC	\$ 465,482.75	\$ 34,517.25	7.000%
Canandaigua Natl - LOC RC Mover	\$ 175,900.00	\$ 249,100.00	7.500%
Note Payable - SANY Forklift	\$ 244,739.60	\$ -	7.750%
Note Payable - 2024 Chevy Silverado	\$ 26,323.29	\$ -	6.875%
Note Payable - SANY Wheel Loader	\$ 163,618.98	\$ -	6.750%
Note Payable - 2026 Ford F250	\$ 49,868.83	\$ -	6.85%
Pathfinder	\$ 695,705.94	\$ -	4.95%

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

	<u>Cost</u>	<u>Accum. Depr.</u>	<u>Net Book Value</u>
Fixed Assets			
1502000 · Land & Land Impr-Capital Assets	20,308,818.08	-9,638,212.11	10,670,605.97
1502050 · Land & Land Impr-Held for Lease	3,846,632.81	-334,336.00	3,512,296.81
1502100 · Alcan Water Line	1.00	0.00	1.00
1502300 · Bldgs & Improvem-Capital Assets	23,570,407.90	-7,629,116.54	15,941,291.36
1502350 · Bldgs & Improvem-Held for Lease	4,136,053.32	-2,682,876.00	1,453,177.32
1502400 · Office Equipment & Furniture	495,786.78	-479,656.46	16,130.32
1502500 · Operating Equipment	5,476,287.97	-2,832,894.33	2,643,393.64
1502501 · Equipment - Marina	457,878.49	-269,357.00	188,521.49
1502550 · Lease Assets	544,904.90	-158,555.00	386,349.90
1502600 · Computer Software	34,102.24	-32,872.24	1,230.00
Total Fixed Assets	58,870,873.49	-24,057,875.68	34,812,997.81

Port of Oswego Authority
YTD Sales Report
April through September 2026

	Apr - Sep 26	%	Apr - Sep 25	%	\$ Change
Income					
4000000 · Storage					
4000100 · Storage - Novelis	89,272.77	3.06%	54,222.98	2.34%	35,049.79
4002800 · Storage - Marubeni	19,741.31	0.68%	18,241.43	0.79%	1,499.88
4002900 · Storage - Glencore	0.00	0.00%	7,733.13	0.33%	-7,733.13
4003000 · Storage - Goldman Sachs	0.00	0.00%	14,204.12	0.61%	-14,204.12
4003300 · Storage - ARG Intl.	3,407.00	0.12%	16,950.71	0.73%	-13,543.71
4003500 · Storage - Mitsubishi	5,264.36	0.18%	2,841.44	0.12%	2,422.92
4003800 · Storage - Alcoa	0.00	0.00%	595.48	0.03%	-595.48
4004100 · Storage - SQC Metals	0.00	0.00%	21,322.57	0.92%	-21,322.57
4004200 · Storage - Gunvor	0.00	0.00%	63,640.45	2.75%	-63,640.45
4004300 · Storage - Hartree Partners	0.00	0.00%	1,287.69	0.06%	-1,287.69
4004400 · Storage - The Delong Co.	5,000.00	0.17%	9,091.66	0.39%	-4,091.66
4004500 · Storage - GT Commodities	515.51	0.02%	21,360.78	0.92%	-20,845.27
4004700 · Storage - Michigan Bulk	8,000.00	0.27%	0.00	0.00%	8,000.00
4005000 · Storage - Miscellaneous	190,937.86	6.54%	23,253.57	1.00%	167,684.29
Total 4000000 · Storage	322,138.81	11.03%	254,746.01	10.99%	67,392.80
4100000 · Dockage					
4100100 · Dockage - Algoma Central	3,771.69	0.13%	7,543.38	0.33%	-3,771.69
4100200 · Dockage - Heidelberg	41,904.24	1.43%	23,945.28	1.03%	17,958.96
4101600 · Dockage - World Shipping	31,404.72	1.08%	0.00	0.00%	31,404.72
4102700 · Dockage - McKell Marine	6,000.00	0.21%	4,200.00	0.18%	1,800.00
4102900 · Dockage - WT Terminal	3,211.65	0.11%	4,761.90	0.21%	-1,550.25
Total 4100000 · Dockage	86,292.30	2.96%	40,450.56	1.74%	45,841.74
4200000 · Wharfage					
4200100 · Wharfage - Nutrien Ag	10,463.52	0.36%	10,873.78	0.47%	-410.26
4200200 · Wharfage - Heidelberg	110,272.94	3.78%	52,156.90	2.25%	58,116.04
4202500 · Wharfage - Marubeni	19,677.48	0.67%	2,143.63	0.09%	17,533.85
4203600 · Wharfage - WT Terminal Oswego	7,206.82	0.25%	6,730.53	0.29%	476.29
4205700 · Wharfage - Mitsubishi	5,773.43	0.20%	7,704.70	0.33%	-1,931.27
4205900 · Wharfage - ARG	3,198.93	0.11%	0.00	0.00%	3,198.93
4206000 · Wharfage - Michigan Bulk	18,760.00	0.64%	0.00	0.00%	18,760.00
Total 4200000 · Wharfage	175,353.12	6.00%	79,609.54	3.43%	95,743.58
4300000 · Loading and Unloading					
4300200 · Loading and Un - Nutrien Ag	26,254.47	0.90%	20,565.35	0.89%	5,689.12
4300300 · Loading and Un - Novelis	357,954.41	12.26%	284,274.87	12.26%	73,679.54
4304900 · Loading and Un - Glencore	0.00	0.00%	1,413.40	0.06%	-1,413.40
4305000 · Loading and Un - Miscellaneous	0.00	0.00%	245.00	0.01%	-245.00
4305100 · Loading and Un - Marubeni	53,429.98	1.83%	37,145.66	1.60%	16,284.32
4305400 · Loading and Un - Goldman Sachs	0.00	0.00%	32,636.45	1.41%	-32,636.45
4305600 · Loading and Un - ARG Int.	8,729.50	0.30%	24,674.87	1.06%	-15,945.37

Port of Oswego Authority
YTD Sales Report
April through September 2026

	Apr - Sep 26	%	Apr - Sep 25	%	\$ Change
4305900 · Loading and Un - Mitsubishi	20,586.15	0.70%	43,087.45	1.86%	-22,501.30
4306200 · Loading and Un - Alcoa	0.00	0.00%	26,131.35	1.13%	-26,131.35
4306700 · Loading and Un - Gunvor	0.00	0.00%	17,976.75	0.78%	-17,976.75
4306800 · Loading and Un - The Delong Co.	2,791.06	0.10%	11,678.72	0.50%	-8,887.66
4306900 · Loading and Un - GT Commodities	1,877.76	0.06%	24,256.00	1.05%	-22,378.24
4307200 · Loading and Un - Hartree Prtnrs	0.00	0.00%	8,461.84	0.37%	-8,461.84
4307300 · Loading and Un - Rio Tinto	0.00	0.00%	4,825.72	0.21%	-4,825.72
Total 4300000 · Loading and Unloading	471,623.33	16.15%	537,373.43	23.18%	-65,750.10
4400000 · Rental					
4400200 · Rental - DeLong, Fred	2,250.00	0.08%	2,250.00	0.10%	0.00
4400300 · Rental - Novellis	13,363.80	0.46%	13,042.62	0.56%	321.18
4400500 · Rental - General Svces Admin	54,439.96	1.86%	51,806.22	2.23%	2,633.74
4400600 · Rental - Heidelberg	35,051.52	1.20%	35,051.52	1.51%	0.00
4402400 · Rental - Vinegar Hill, LLC	0.00	0.00%	1,558.13	0.07%	-1,558.13
4402600 · Rental - Nutrien Ag	44,844.54	1.54%	44,844.54	1.93%	0.00
4403100 · Rental - H.Lee White Museum	0.00	0.00%	900.00	0.04%	-900.00
4403400 · Rental - Shark-Attach Office	425.00	0.01%	2,550.00	0.11%	-2,125.00
4403500 · Rental - WT Terminal Oswego LLC	36,871.92	1.26%	36,871.92	1.59%	0.00
4405000 · Rental - Miscellaneous	190,000.00	6.51%	281,100.00	12.13%	-91,100.00
Total 4400000 · Rental	377,246.74	12.92%	469,974.95	20.27%	-92,728.21
4500000 · Misc Income					
4500200 · Misc Income - Novellis	45,679.92	1.56%	17,627.00	0.76%	28,052.92
4501900 · Misc Income - Demurrage reimburs	300.00	0.01%	0.00	0.00%	300.00
4502000 · Misc Income - Labor	154,901.18	5.30%	106,251.00	4.58%	48,650.18
4504900 · Misc Income - Metered Water	266.17	0.01%	280.97	0.01%	-14.80
4505000 · Misc Income - Other	39,365.87	1.35%	127,344.60	5.49%	-87,978.73
4505400 · Misc Income - Security East	16,522.88	0.57%	21,067.21	0.91%	-4,544.33
Total 4500000 · Misc Income	257,036.02	8.80%	272,570.78	11.76%	-15,534.76
4600000 · Stevedoring					
4600600 · Stevedoring - World Shipping	1,200.00	0.04%	0.00	0.00%	1,200.00
4601800 · Stevedoring - Marubeni	184,688.54	6.32%	20,087.14	0.87%	164,601.40
4602600 · Stevedoring - McKeil Marine	14,093.75	0.48%	7,004.00	0.30%	7,089.75
4602800 · Stevedoring - Mitsubishi	53,885.34	1.85%	72,067.64	3.11%	-18,182.30
4603200 · Stevedoring - ARG	27,890.70	0.96%	0.00	0.00%	27,890.70
4605000 · Stevedoring - Miscellaneous	4,875.00	0.17%	0.00	0.00%	4,875.00
4606200 · Stevedoring - Michigan Bulk	291,483.50	9.98%	0.00	0.00%	291,483.50
Total 4600000 · Stevedoring	578,116.83	19.80%	99,158.78	4.28%	478,958.05
4800000 · Marina Income	647,805.68	22.18%	558,590.66	24.10%	89,215.02
4850000 · RV Park	4,575.00	0.16%	5,725.00	0.25%	-1,150.00
Total Income	2,920,187.83	100.00%	2,318,199.71	100.00%	601,988.12

Exhibit D

BOARD RESOLUTION

RESOLUTION NO. _____

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

DATE: September 14, 2026

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

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

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

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

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

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

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

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

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

Exhibit E

RESOLUTION NO. 2026-_____

PORT OF OSWEGO AUTHORITY

September 14th, 2026

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

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

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

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

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

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

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

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

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

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

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

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