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The Diocese of Ogdensburg Volume 71, Number 29

# NORTH COUNTRY CATHOLIC

NOV. 30, 2016

## Pope: doubts should spur prayer

VATICAN CITY (CNS) - Everyone experiences doubts about the faith at times - "I have" many times, Pope Francis said - but such doubts can be a sign of wanting to know God better.

"We do not need to be afraid of questions and doubts because they are the beginning of a path of knowl-

edge and going deeper; one who does not ask questions cannot progress either in knowledge or in faith," the pope said Nov. 23 at his weekly general audience.

Pope Francis said that although the Year of Mercy has concluded, he wanted to continue his general audi-

ence reflections on the corporal and spiritual works of mercy. The pope focused on the spiritual works of mercy of "counseling the doubtful" and "instructing the ignorant," which he said was not meant as an insult, but simply as a description of a person who does not know

something.

Calling a lack of access to education a "grave injustice," he asked those in the audience hall to give a round of applause to teachers and the "long list of saints, who throughout the ages, brought education to the most disadvantaged."

## MESSAGE FOR ADVENT

Finding God in 'God-forsaken' places on earth



Dominican Sister Debbie Blow reflects on the scripture reading for the Second Sunday of Advent - taken from the Book of Isaiah - as she shares her experiences helping children in Nicaragua who eat from local dumps. Sister Debbie of Plattsburgh is the executive director of the North Country Mission of Hope. The Mission of Hope was launched in 1998 as a direct ministerial response to the catastrophic effects of Hurricane Mitch on the impoverished villages of Chiquilistagua and Monte Verde in Nicaragua. The first mission team immediately recognized that direct, long-term assistance was vital in order to improve the lives of the people. Sister Debbie and mission teams have traveled to Nicaragua at least twice a year since their first visit to offer such assistance.

FULL STORY, PAGE 20

## Diocesan financial reports

The Diocesan Fiscal Office, under the direction of Michael Tooley, diocesan fiscal officer, presents its annual report reviewing the financial condition of the Diocese of Ogdensburg in this Week's *North Country Catholic*.

In his introduction to the report, Bishop LaValley writes, "the generous giving reflected in this statement reflects the vibrancy of faith and generosity of heart of so many as we journey together as a family of faith, with our eyes and ears focused on following Christ."

FULL STORY, PAGES 5-16

## Rites held for Fr. DelConte

Augustinian priest spent nearly 20 years serving

Carthage parishioners

FULL STORY, PAGE 3

## COATS FOR KIDS



PHOTO BY JOHN RYAN

Keith Kemp, Grand Knight of St. Augustine's Knights of Columbus Council 7273 in Peru, presented 24 new children's winter jackets to Peru Central School Nov. 17. The school will distribute the jackets during teachers' conferences and when needed. Kemp is shown with Peru K-2 principal Michelle Rawson, left, and school nurse Kathy Bedard. The Knights of Columbus launched the Coats for Kids Program during the 2009 recession. Since then Knights of Columbus Councils in the U.S. and Canada have distributed more than 310,000 coats to children in need.

**CHRISTMAS IDEA:** A gift subscription to the *North Country Catholic*... p. 3

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## EDITOR'S NOTE

## Thanksgiving is over; 'thanks' go on

Since our attitude of gratitude can't end with the last bite of leftovers, we give a thousand thanks to the people responsible for most of this week's NCC.

Through the efforts of fiscal officer Michael Tooley and his talented staff, we offer the annual diocesan financial report. Twelve pages of facts and figures, charts and notes provide a transparent look at the financial health of the church of the Diocese of Ogdensburg.

Those of us whose eyes glaze at the mere thought of fi-

ancial reports, are eternally grateful that the hard work of the fiscal office insures that we have the resources we need to conduct the work of the church.

Mary Lou  
Kilian

Thank you, thank you to Mike, Peggy Morley, Karen Ruddy, Heather Ladouceur, Kim Snover and the newest member of the team, Cindy Scheevel.

As Bishop LaValley said, members of the fiscal office staff "carefully safeguard all that has been entrusted to us."

"The Fiscal Office provides prompt, professional support

to our parishes and related institutions, enabling us all to be good stewards of the gifts with which we have been entrusted," he writes in the introduction to the report.

And, as we move through this season of Advent, we should also be grateful to those among us who show that works of mercy will continue long after the Year of Mercy is a distant memory.

If we only reference this week's NCC, we see that Knights are providing coats for needy kids, Catholic school students are preparing Christmas packages and, of course, we can always take pride in the work of the North Country Mis-

sion of Hope.

This week, Dominican Sister Debbie Blow, executive director of the mission, transforms her personal experiences in some "hell holes" of Nicaragua into an Advent prayer for all of us.

We are asked to consider "where, in your personal life or ministry experiences, have you found buds of hope amidst seemingly endless darkness?"

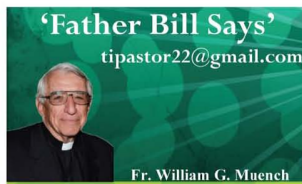
And to pray: *God of hope and promise, help me/us to be open to the many signs, the many blossoms of hope, of life, of promise that you set before us each day. Help us to live and be hope to those in need of justice both in word and in deed. Amen!*

## A PASTOR'S PERSPECTIVE

## Advent: no Christmas until Christmas

It's Advent again so let's take some time to talk about this special season. This morning, in preparation for Advent, I rearranged the Mass vestments; this is the time to place the green chasubles and stoles to the back of the closet as we will not be using the green vestments until Pentecost Sunday. Now for Advent I moved the violet chasubles to the front of the closet, a color to signify this time of prayer and repentance in preparation for the celebration of Christmas, the Birth of Jesus. However, Advent is not meant to be as penitential as Lent, so some think the color for Advent should be blue.

Advent signifies our journey to Bethlehem with four weeks of a spiritual preparation, special Masses and prayers and reconciliation. Again, we start on our program of rediscovery of God's great love for us as demonstrated in the Birth of Jesus. Advent is truly an important moment in our Catholic liturgical year. Some will say, "Didn't we do this last year." The message of Advent is that that was last year – a whole year ago – it's time again to renew our spiritual life with



Fr. William G. Muench

this wonderful time of Advent. We must go through Advent each year – to renew and restore our faith in Christ's incarnation.

By incarnation, we believe in the coming of Jesus to this world of ours, to live with us, to teach us, to die for us and to rise again to a new life.

I suspect that many think Advent is simply a time in which we postpone Christmas for a while. Everywhere else the weeks before Christmas are all about Christmas: decorations, parties and Christmas music. At Mass during Advent we sing spiritual hymns rather than Christmas carols. They must wait until the Christmas Masses. No Christmas decorations until Christmas. Indeed, at Mass during Advent – no Christmas until Christmas.

Now don't misunderstand me, I like the Christmas decorations on the houses and the

Christmas parties and the caroling. They are sort of Advent since they remind me that Christmas is coming. Yet, I love the Advent Masses and spiritual adventure that is Advent. I can always go to Walmart when I get a yen for Christmas carols.

I would like to take a moment with you to consider some of the Mass prayers for Advent so that together we can recognize the spirituality that is Advent. These prayers help me to understand Advent and to build up my faith so that I will fully celebrate Christmas. These are the prayers that show me the path to Bethlehem. Here is one – the first Preface for Advent. This prayer, the Preface at all Masses, begins with a note of gratitude. The Preface Prayer is a time for gratitude to God for this celebration of the Eucharist, the memorial of the death and resurrection of our Savior, Jesus Christ.

So, here is this First Preface of Advent: "It is truly right and just, our duty and salvation, always and everywhere to give you thanks, Lord, Holy Father, almighty and eternal God, through Christ our Lord."

"For he assumed at his first coming the lowliness of human flesh, and so fulfilled the design you formed long ago, and opened for us the way to eternal salvation, that, when he comes again in glory and majesty and all is at last made manifest, we who watch for that day may inherit the great promise in which now we dare to hope."

Advent reminds us that this time of preparation to celebrate the Birth of Christ is also a time to renew our faith in the Second Coming of Jesus. Jesus tells us that this Second Coming will be a complete surprise; we should not be terrified when someone comes along to tell us that it is now. We should not believe in false announcements.

The true reality is that the Second Coming of Jesus for us – people of faith – is now. Each day the Lord wants to be part of our lives just as powerfully and just as truly as in His Second Coming. This promise of Jesus should give us all hope and confidence. The Lord does not forget us. So let us use the wonderful gift of Advent to walk with our Savior on the road to Bethlehem.

# Funeral held Nov. 22 for Fr. Eugene DelConte, OSA

PHILADELPHIA, PENN. – A Mass of Christian Burial for Augustinian Father Eugene A. DelConte, who served as parochial vicar at St. James Church in Carthage from 1979 to 1997, was held Nov. 22 at St. Rita of Cascia Shrine Church.

Father DelConte died Nov. 20 at the health care unit of the Villanova Monastery. Burial was in Holy Cross Cemetery in Yeadon, Pennsylvania.

Born May 21, 1926, in Philadelphia, Pennsylvania, the son of Antonio DelConte and Maria Baratta, he entered Augustinian Academy, Staten Island, New York, as a postulant, in 1946 and was received into the Augustinian order as a novice Sept. 9, 1948.

After a year at Good Counsel Novitiate, New Hamburg, New York, he professed simple vows on Sept. 10, 1949.

Father DelConte attended Villanova College from 1949 to 1952 and was awarded a bachelor's degree in philosophy.

He solemnized his commitment as an Augustinian Sept. 10, 1952, and pursued theological studies at Augustinian College, Washington,

DC., with summers at the Catholic University, where he received master's degree in sociology in 1956.

Father DelConte was ordained to the priesthood on June 4, 1955, at the Shrine of the Immaculate Conception, Washington, by Bishop John McNamara.

In 1956, Father DelConte was assigned to Saint Joseph Friary, Drexel Hill, Pennsylvania, where he taught at Msgr. Bonner High School until 1960.

That year he was transferred to Saint Augustine Parish, Troy, New York, as associate pastor.

In 1968, he was appointed pastor at Assumption Parish, Lawrence, Massachusetts, and in 1971 was named pastor and prior at Holy Rosary Parish, Lawrence.

In 1974 he became pastor at Assumption/Saint Paul Parish, Mechanicville, New York, where he served for one year, until appointed pastor at Saint John the Baptist Parish, Schaghticoke, New York.

In 1979 he was assigned to Saint James Minor Parish, Carthage, New York, as associate pastor, and served there until 1997. He was then as-

signed as associate pastor at Saint Nicholas of Tolentine Parish, Philadelphia, where he remained until 1999 when he became prior of the National Novitiate of Blessed Stephen Bellesini in Racine, Wisconsin.

In 2007, he was assigned to Saint Rita of Cascia Shrine, Philadelphia, Pennsylvania, where he assisted the parish and the Shrine, particularly in the ministry of reconciliation.

## Remembered in Carthage

Father DelConte's nearly 20 years of service to the people of the Diocese of Ogdensburg went far beyond his normal duties as a parish priest. He was so very active and forever welcomed by the students and faculty of Augustinian Academy.

A common sight would have six or ten youngsters clustered around Father Del, as they called him, bringing him back to the rectory, or to the principal's office.

His tremendous ability for decoration enhanced many social gatherings. His eye for color was a great assist in the repair and redecoration of Saint James Church.

The complete restoration of the magnificent Stations of the Cross (a two-year project) are a lasting legacy showing his talent.



Fr. Eugene DelConte, OSA

## OPERATION CHRISTMAS CHILD



SCHOOL PHOTO

Riley Abare, Camryn Parrish and Kathryn Moran, sixth graders at St. Mary's School in Ticonderoga are packing boxes for Operation Christmas Child. This program delivers shoe boxes filled with small gifts to disadvantaged children all over the globe. St. Mary's School staff and families have filled 89 boxes.

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## NORTH COUNTRY CATHOLIC HAS GONE GREEN



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## SCRIPTURE REFLECTIONS

# What Advent is all about

We're already a whole week into the Advent season.

It's supposed to usher in a new year for the Church. Besides that, what is Advent all about?

In one word, it's about hope - not a narrow hope for a nice day tomorrow, or even a larger one, like hoping for a raise in pay.

No, Advent is about hoping for someone or something that will make us totally happy.

St. Thomas Aquinas tells us that nothing but God can do that.

Our first reading this Sunday from Isaiah, raised the hopes of the Jewish people for a Messiah who would provide them with a king to fight their battles, bring

prosperity to their crops, and give them wonderful gifts of wisdom and peace.

Advent is a time to stir up our desire to seek to be all that God Himself wants us to be.

In the second reading, St. Paul instructs the Roman Christians to welcome and encourage one another.

They are to listen to what God has said through Scripture, and by the encouragement of Scriptures, we might have hope

that "...by endurance and by the encouragement of Scriptures, we might have hope"

He tells them that they are to welcome the Gentiles as well, and to spread that hope for everlasting happiness to them through faith in Christ..

In the Gospel, St. Matthew explains who St. John the Baptist is, and why He was sent.

Isaiah had said of John, "A voice of one crying out in the desert, 'Prepare the way of the Lord, make straight his paths'"



**Monsignor Paul E. Whitmore**



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## DEC. 4

### Second Sunday of Advent

#### READINGS

Isaiah 11; 1-10

Romans 15:4-9

Matthew 3:1-12

John's preaching and baptism led all who believed in him to reform their lives as they eagerly awaited this Messiah.

May we too "get real" about our journey to Bethlehem this year.

These are precious weeks that give reason for the hope and joy we so desperately need.

## To Report Abuse

If you have a complaint of suspected misconduct involving diocesan clergy, religious, employees or volunteers, contact: **Victims Assistance Coordinator**, Terrianne Yanulavich, Adult & Youth Counseling Services of Northern New York, 413 Ryan Road, Churubusco, NY, 12923; e-mail: [terrianneyanulavich@yahoo.com](mailto:terrianneyanulavich@yahoo.com) Phone: 518-483-3261; or Fr James Seymour, the Episcopal Vicar for Clergy at 315-393-2920, ext. 1340

## Rest in Peace

*This week marks the anniversary of the deaths of the following clergymen who have served in the Diocese of Ogdensburg*

- Dec. 1** - Rev. Charles Goulet, 1913; Rev. George J. Bouchard, 1967  
**Dec. 2** - Rev. Charles Desrosiers, 1944; Rev. Joseph A. R. Cote, 1969; Rev. Joseph Fortier, M.S.C., 1970  
**Dec. 3** - Rev. Michael O'Neill, 1899; Msgr. Walter Funcke, 1958  
**Dec. 4** - Msgr. James Mackey, 1883; Rev. Alexis D. Medeville, O.M.I., 1884; Rev. Albert Chevalier, O.M.I., 1948; Msgr. Joseph Patrick Heslin, 1962; Rev. Charles A. Flaherty, 1974  
**Dec. 5** - Rev. Michael Hallahan, 1891; Most Rev. Edgar P. Wadhams, D.D., 1891  
**Dec. 6** - Rev. Edward F. O'Brien, 1936

## Bishop's Schedule

**Dec. 1** - 10:50 a.m., Mass at St. Joseph's Home in Ogdensburg  
 1 p.m., Diocese of Ogdensburg Vocation Society Christmas Luncheon at Sergi's Restaurant, Potsdam

**Dec. 2** - 12 p.m., Mass at St. Mary's Cathedral  
 7 p.m., Canon Law Class for Deacon Candidates at Wadhams Hall in Ogdensburg

**Dec. 3** - 10:30 a.m., Diocesan Pastoral Council Meeting at St. Mary's Church in Brushton

**Dec. 4** - 10:15 a.m., Mass and Luncheon at Uihlein Mercy Center in Lake Placid  
 7 p.m., Lessons and Carols at St. Mary's Cathedral

**Dec. 5** - 9:45 a.m., Episcopal Council Meeting at the Bishop's Residence in Ogdensburg  
 5:30 p.m., Operation Andrew Evening Prayer and Dinner at St. James Church in Carthage

**Dec. 6** - 8:50 a.m., Prayer Service and Pastoral Visit to Immaculate Heart Central Primary School in Watertown  
 11 a.m., Lunch and Pastoral Visit to Immaculate Heart Intermediate School in Watertown

**Dec. 7** - 9:30 a.m., Diocesan Department Heads Meeting at Wadhams Hall in Ogdensburg

## Protecting God's Children

The Diocese of Ogdensburg has scheduled sessions for Protecting God's Children for Adults. Pre-registration online is required in order to participate. Participants may pre-register at [www.virtus.org](http://www.virtus.org) by selecting the registration button and following the directions. Further information is available from Atone-ment Sister Ellen Donahue, 315-393-2920, ext. 1440. Upcoming sessions:  
**Dec. 14** - 6 p.m., Father Amyot Parish Center, Norfolk  
**Dec. 17** - 6 p.m., All Saints Church, Chaumont

## Environmental Stewardship

### Reflections on a New Beatitude for Our Times

During his homily on All Saints Day Pope Francis offered a new list of beatitude for modern Christians. He described a saint as one whose 'identity card' is found in the beatitudes found in Matthew 6.

As with Christians in the past, we are called "to confront the troubles and anxieties of our age with the spirit and love of Jesus."

All of these new beatitudes, (listed in NCC 11/6 p. 15) are messengers of God's mercy and tenderness. "The fourth Beatitude is: "Blessed are those who protect and care for our common home."

Before we are willing to make sacrifices and changes in our lives that this beatitude demands we need to have encountered the beauty of it with a sense of wonder.

This is precisely where Pope Francis begins his encyclical, *Laudato Si*. Faithful to Scripture, he invites us "to see nature as a magnificent book in which God speaks to us and grants us a glimpse of his infinite beauty and goodness."

Along with Francis of Assisi, Hildegard of Bingen, and countless other saints, Meister Eckhard writes in the 11th and 12th centuries, "Every single creature is full of God and is a book about God. Every creature is a word of God."

Amid the busyness of preparing for Christmas, take a few moments each day during Advent to pay attention to the wonders of Creation, even "ice and snow" that were blessed by the three young men in the Book of Daniel (Daniel 3: 31-90).

Also check out Ps. 104 and Sirach 1:1-10. To experience the outpouring of God's love within and around us, the spiritual writers tell us, it will require that we make space in our day to look within and around us to discover his love.

Perhaps this simply means - looking again, celebrating what is RIGHT with the world, and praising God.



## Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg 2015-2016 Audited Financial Statements

Most Rev. Terry LaValley, Bishop of the Diocese

Rev. Kevin J. O'Brien

Moderator of the Curia/Episcopal Vicar  
for Pastoral Services

Mr. Michael J. Tooley

Diocesan Fiscal Officer

### A Message from Bishop Terry LaValley

Dear Sisters and Brothers in Christ:

Our Diocesan Fiscal Office provides us the opportunity to review the financial condition of our local Church in this week's issue of the *North Country Catholic*. I am pleased to present for your consideration the audited Financial Statement of the Diocese of Ogdensburg for the July 1, 2015 – June 30, 2016 Fiscal Year.



We have so many individuals and families who generously support the many ministries of the Church in the North Country. The mission of Christ and His Church continues with such vigor and joy in our Diocese. God's manifold blessings have been particularly evident to us during this Jubilee Year of Mercy. As you know, our Diocese continues to embrace the Priorities and Goals which we have established as part of our envisioning process. The generous giving reflected in this statement reflects the vibrancy of faith and generosity of heart of so many as this family of faith journeys together with our eyes and hearts focused on following Christ.

I am very appreciative of the expert counsel I receive from our Diocesan Fiscal Officer, Mr. Michael Tooley and the Fiscal Office staff in the management of the Diocese's financial affairs. They carefully safeguard all that has been entrusted to us. The Fiscal Office provides prompt, professional support to our parishes and related institutions, enabling us all to be good stewards of the gifts with which we have been entrusted. I am, also, most grateful for the invaluable advice and support offered by the members of the Diocesan Finance Council, Development Committee, and the Investment Committee.

Please don't hesitate to contact Mr. Tooley at the Fiscal Office, should you have specific questions about this report. God bless you and your loved ones for such faithful stewardship and prayerful support!

Gratefully yours in Christ,

*Terry R. LaValley*  
Most Reverend Terry R. LaValley  
Bishop of Ogdensburg

### DIOCESAN FISCAL OFFICER REVIEWS HIGHLIGHTS OF THE ANNUAL FINANCIAL REPORTS

The Diocesan Fiscal Office is pleased to present in the North Country Catholic the audited financial statements for the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg as of June 30, 2016, as audited by the certified public accounting firm of Pinto, Mucenski, Hooper, Van House & Co., Certified Public Accountants, P.C.

The audited statements include the central diocesan offices and programs but do not include parishes, Catholic Charities, schools, cemeteries and institutions. The report is presented in accordance with generally accepted accounting principles and the norms of the United States Conference of Catholic Bishops.

The audited financial statements are formatted in accordance with pronouncements of the Financial Accounting Standards Board (FASB). Accordingly, all financial transactions have been recorded by net asset class as required by the pronouncements of the FASB.

#### HIGHLIGHTS OF THE FISCAL YEAR 2015-2016 INCLUDE:

- The Independent Auditor's opinion that the diocese has received on its financial statements for the fiscal year ended June 30, 2016, is an unmodified opinion. This is the 20<sup>th</sup> consecutive year that the diocese has had an unqualified/unmodified opinion expressed by its auditors.
- The investments shown in the Statements of Financial Position have a market value of \$68,591,162 as of June 30, 2016. This amount consists of investment of funds for the following purposes:
 

1. Amounts owed to investors in Diocesan Trust Fund . . . . .	\$22,171,887
2. Amounts owed to investors in Deposit & Loan Fund, net of loans receivable from borrowers in the Fund . . . . .	\$ 19,735,502
3. Reserves for Charitable Gift Annuities . . . . .	\$ 1,216,322
4. Reserves for Pending and Unreported Insurance Claims..\$	2,526,143
5. Reserves for Priests' Retirement. . . . .	\$ 9,589,810
6. Other Investments . . . . .	<u>\$ 13,351,498</u>
Total	<u>\$ 68,591,162</u>

The market value of investments as of June 30, 2016 is \$920,279 higher as compared to one year earlier.

- The Statements of Financial Position shows the market value of assets restricted for support of the Lay Employees' Retirement Plan is \$25,081,575, which is \$2,323,680 lower than their value as of June 30, 2015. The Plan remains underfunded due to significant investment losses seven years ago, and negative investment performance the past two fiscal years. Its funded status as of June 30, 2016 is 76.6% of the present value of accrued benefits, as compared to 85.5% one year earlier. The diocesan central office share of this unfunded liability as of June 30, 2016 is \$185,947, and is recorded as Accrued Pension Obligations. The present value of accrued benefits for retirees and beneficiaries is 128% funded.

- The Statement of Activities is presented in a format that presents the revenues, gains and other support as well as the expenses by unrestricted, board designated, temporarily restricted and permanently restricted.

- The expense section of the statement of activities reflects in the unrestricted column all expenses of the diocese.

- On the Statement of Activities, the Change in Net Assets shows the unrestricted fund operated at a loss of \$324,733 for the fiscal year ended June 30, 2016. Temporarily restricted net assets had a loss of \$1,139,600 in 2015-16.

- Total revenues, gains and other support were \$640,700 higher when compared to the fiscal year ended June 30, 2015. This is primarily due to investment performance, as realized and unrealized losses on investments were \$947,819 less in 2015-16 versus 2014-15. Total expenses decreased by \$98,450.

- The Statements of Cash Flows shows cash flows from operating activities, investing activities and financing activities of the diocese had a net decrease in cash and cash equivalents for the year ended June 30, 2016, in the amount of \$1,255,156.

- The Schedules of Functional Expenses provide a breakdown of the various categories of expenses shown on the statement of activities. These include pastoral, religious personnel development, education, social services, cemeteries, diocesan administration and auxiliary services.

- The notes to the financial statements represent additional information and are an integral part of the financial statements. A reading of the financial statements should include a thorough reading of the notes as the additional information provided is designed to prevent the reader from misinterpreting the financial statements or making incorrect conclusions or assumptions about the amounts shown in the financial statements. The audited financial statements are presented in their entirety to provide a complete accounting of the financial condition of the diocese and the results of its operations for the year ended June 30, 2016.

The Diocesan Fiscal Office is available to answer any questions a reader may have after review of the audited financial statements for 2015-2016. Please feel free to call the Diocesan Fiscal Office at 315-393-2920 or visit the Fiscal Office in the Spratt Memorial Building at 604 Washington Street in Ogdensburg during normal office hours.

*Michael S. Tooley*

Michael J. Tooley  
Diocesan Fiscal Officer

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg  
**2015-2016 Audited Financial Statements**  
**Independent Auditor's Report**



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INDEPENDENT AUDITOR'S REPORT

Most Reverend Terry R. LaValley  
 Bishop of the Roman Catholic Diocese of Ogdensburg  
 Ogdensburg, New York

We have audited the accompanying financial statements of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg, which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Report on Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Program and Other Expenses on Pages 32 and 33 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Pinto Mucenski Hooper Van House & Co.*  
 Certified Public Accountants, P.C.

October 31, 2016

## Diocesan Fiscal Office Staff

*Serving the fiscal needs of the  
Diocese of Ogdensburg*  
 Web site: [www.rcdony.org/fiscalservices](http://www.rcdony.org/fiscalservices)



Michael J. Tooley  
 Diocesan Fiscal  
 Officer



Peggy Garrison  
 Senior Diocesan  
 Accountant



Karen Ruddy  
 Diocesan  
 Accountant



Heather Ladouceur  
 Fiscal Office  
 Assistant



Cindy Scheevel  
 Parish Administrative  
 Services Coordinator



Kim Snover  
 Director Human  
 Resources

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg  
***Statements of Financial Position***  
***June 30, 2016 and 2015***

	6/30/2016	6/30/2015
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 3,006,395	\$ 4,261,551
Accounts Receivable	303,577	323,573
Accrued Interest Receivable	136,081	169,698
Due from Lay Employees' Retirement Obligation	422,757	400,506
Inventories	14,654	21,065
Prepaid Expenses	399,910	368,079
Investments at Fair Value	68,591,162	67,670,883
Other Investments	377,618	375,382
Loans Receivable - Ministry- Net of Loan Loss Reserve	434,994	443,731
Loans Receivable - Parishes and Affiliates - Net of Loan Loss Reserve	2,500,919	2,043,793
Other Assets	-	103,372
Land, Building, and Equipment - Net of Accumulated Depreciation	2,100,174	2,197,210
Restricted Assets	25,081,575	27,405,255
<b>TOTAL ASSETS</b>	<b>\$ 103,369,816</b>	<b>\$ 105,784,098</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 199,292	\$ 370,672
Accrued Compensation	83,018	132,402
Collections Payable	238,557	258,100
Accrued Interest Payable	95,067	76,855
Deferred Revenue	665,060	761,236
Insurance Claims Payable	2,564,152	-
Reserve for Insurance Claims	2,526,143	2,550,041
Deposits Payable	22,236,421	21,609,415
Diocesan Trust Fund	22,171,887	23,466,808
Charitable Gift Annuities Payable	638,628	833,147
Disaster Relief Funds Collected	11,310	10,978
Accrued Pension Obligation	185,947	172,097
Lay Employees' Retirement Obligations	25,081,575	27,405,255
Total Liabilities	76,697,057	77,647,006
<b>NET ASSETS</b>		
Unrestricted:		
Undesignated	4,489,564	4,003,740
Designated	8,620,550	9,431,107
Total Unrestricted	13,110,114	13,434,847
Temporarily Restricted	12,277,442	13,417,042
Permanently Restricted	1,285,203	1,285,203
Total Net Assets	26,672,759	28,137,092
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 103,369,816</b>	<b>\$ 105,784,098</b>

The accompanying notes are an integral part of these financial statements

**Pinto, Mucenski, Hooper, Van House & Co.**  
*Certified Public Accountants, P.C.*

**Central Administrative Offices of the Roman Catholic  
Diocese of Ogdensburg**

***Statements of Activities***  
**For the year ended**  
**June 30, 2016**

	Unrestricted	Temporarily Restricted	Permanently Restricted	2016 Totals
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>				
Diocesan Assessments	\$ 1,371,925	\$ 74,278	\$ -	\$ 1,446,203
Contributions	1,826,629	429,911	-	2,256,540
Bequests	1,000	-	-	1,000
Contributed Services	155,496	-	-	155,496
Investment Income	954,486	351,409	-	1,305,895
Net Realized and Unrealized Gains and (Losses) on Investments	(242,779)	(381,245)	-	(624,024)
Grants	96,487	40,000	-	136,487
Management Fees	370,192	-	-	370,192
Other Revenue	582,139	18,218	-	600,357
Auxiliary Services	2,231,460	-	-	2,231,460
Gain or (Loss) on Disposal of Assets	(776)	-	-	(776)
Change in the Value of Charitable Gift Annuity	-	(232,725)	-	(232,725)
Net Assets Released from Restrictions: Satisfaction of Program Restrictions	1,439,446	(1,439,446)	-	-
<b>Total Revenues, Gains, and Other Support</b>	<b>8,785,705</b>	<b>(1,139,600)</b>	<b>-</b>	<b>7,646,105</b>
<b>EXPENSES</b>				
Pastoral	530,407	-	-	530,407
Religious Personnel Development	1,790,359	-	-	1,790,359
Education	998,376	-	-	998,376
Social Services	263,242	-	-	263,242
Cemeteries	5,139	-	-	5,139
Diocesan Administration	2,057,791	-	-	2,057,791
Auxiliary Services	3,451,274	-	-	3,451,274
<b>Total Expenses</b>	<b>9,096,588</b>	<b>-</b>	<b>-</b>	<b>9,096,588</b>
<b>CHANGE IN NET ASSETS</b>	<b>(310,883)</b>	<b>(1,139,600)</b>	<b>-</b>	<b>(1,450,483)</b>
<b>CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN</b>	<b>(13,850)</b>	<b>-</b>	<b>-</b>	<b>(13,850)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>13,434,847</b>	<b>13,417,042</b>	<b>1,285,203</b>	<b>28,137,092</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 13,110,114</b>	<b>\$ 12,277,442</b>	<b>\$ 1,285,203</b>	<b>\$ 26,672,759</b>

***Statements of Activities***  
**For the year ended**  
**June 30, 2015**

	Unrestricted	Temporarily Restricted	Permanently Restricted	2015 Totals
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>				
Diocesan Assessments	\$ 1,370,421	\$ 77,325	\$ -	\$ 1,447,746
Contributions	1,454,625	453,785	-	1,908,410
Bequests	35,102	1,033,192	-	1,068,294
Contributed Services	167,185	-	-	167,185
Investment Income	1,054,406	471,065	-	1,525,471
Net Realized and Unrealized Gains and (Losses) on Investments	(769,242)	(802,601)	-	(1,571,843)
Grants	34,615	36,000	-	70,615
Management Fees	404,001	-	-	404,001
Other Revenue	399,845	12,000	-	411,845
Auxiliary Services	2,219,154	-	-	2,219,154
Gain or (Loss) on Disposal of Assets	(20,007)	-	-	(20,007)
Change in the Value of Charitable Gift Annuity	-	(625,466)	-	(625,466)
Net Assets Released from Restrictions: Satisfaction of Program Restrictions	1,449,623	(1,449,623)	-	-
<b>Total Revenues, Gains, and Other Support</b>	<b>7,799,728</b>	<b>(794,323)</b>	<b>-</b>	<b>7,005,405</b>
<b>EXPENSES</b>				
Pastoral	730,399	-	-	730,399
Religious Personnel Development	1,749,063	-	-	1,749,063
Education	859,749	-	-	859,749
Social Services	291,233	-	-	291,233
Cemeteries	5,324	-	-	5,324
Diocesan Administration	2,011,156	-	-	2,011,156
Auxiliary Services	3,548,114	-	-	3,548,114
<b>Total Expenses</b>	<b>9,195,038</b>	<b>-</b>	<b>-</b>	<b>9,195,038</b>
<b>CHANGE IN NET ASSETS</b>	<b>(1,395,310)</b>	<b>(794,323)</b>	<b>-</b>	<b>(2,189,633)</b>
<b>CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN</b>	<b>54,435</b>	<b>-</b>	<b>-</b>	<b>54,435</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>14,775,722</b>	<b>14,211,365</b>	<b>1,285,203</b>	<b>30,272,290</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 13,434,847</b>	<b>\$ 13,417,042</b>	<b>\$ 1,285,203</b>	<b>\$ 28,137,092</b>

The accompanying notes are an integral part of these financial statements

***Members of the Diocesan Finance Council***

Bishop Terry R. LaValley  
Deacon Kevin T. Mastellon  
Rev. Joseph A. Morgan  
Rev. Kevin J. O'Brien  
Rev. Msgr. Robert H. Aucoin  
Mr. Gary Benware

Ms. Barbara Criss  
Ms. Nichole M. Duve'  
Rev. Christopher C. Carrara, V.F.  
Mr. John Knox  
Mr. James Crowley



Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

# *Statements of Cash Flows*

## *For the years ended June 30, 2016 and 2015*

	6/30/2016	6/30/2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (1,450,483)	\$ (2,189,633)
<b>ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Depreciation	130,812	126,400
Net Realized and Unrealized (Gains) Losses on Investments	624,024	1,571,843
(Gain) Loss on Sale of Fixed Assets	776	20,007
Change in the Value of Charitable Gift Annuity (CGA)	232,725	625,466
Decrease (Increase) In:		
Accounts and Loans Receivable	28,733	40,358
Accrued Interest Receivable	33,617	(330)
Due from Lay Employees' Retirement Obligations	(22,251)	17,643
Inventories	6,411	(1,888)
Other Assets	103,372	-
Prepaid Expenses	(31,831)	(63,808)
Increase (Decrease) In:		
Accounts Payable	(171,380)	63,325
Accrued Compensation	(49,384)	9,319
Accrued Interest Payable	18,212	76,855
Deferred Revenue	(96,176)	290,601
Insurance Claims Payable	2,564,152	-
Reserve for Insurance Claims	(23,898)	400,320
Other Liabilities	(19,209)	(53,546)
Net Cash Provided (Used) by Operating Activities	1,878,222	932,932
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Equipment	4,200	7,000
Purchase of Furnishings and Equipment	(38,752)	(107,105)
Net Change In:		
Restricted Assets	2,323,680	1,815,757
Investments	(1,546,541)	(1,051,591)
Loans Receivable - Parishes and Affiliates	(457,126)	48,308
Deposits Payable	627,006	1,856,861
Diocesan Trust Fund	(1,294,921)	(105,237)
Lay Employees' Retirement Trust	(2,323,680)	(1,815,757)
Net Cash Provided (Used) by Investing Activities	(2,706,134)	648,236
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from New Annuities	6,256	33,549
Annuity Payments and Payoffs	(433,500)	(1,435,455)
Net Cash Provided (Used) by Financing Activities	(427,244)	(1,401,906)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(1,255,156)	179,262
<b>CASH AND CASH EQUIVALENTS - Beginning of Year</b>	4,261,551	4,082,289
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 3,006,395	\$ 4,261,551

**SUPPLEMENTAL CASH FLOW DISCLOSURES  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

Cash Paid During the Year for:			
Interest	\$	838,831	\$ 735,732

The accompanying notes are an integral part of these financial statements

**Pinto, Mucenski, Hooper, Van House & Co.**  
*Certified Public Accountants, P.C.*

## Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

### *Schedules of Program and Other Expenses*

### *For the years ended June 30, 2016 and 2015*

	6/30/2016	6/30/2015		6/30/2016	6/30/2015
<b>PASTORAL</b>			<b>DIOCESAN ADMINISTRATION</b>		
Respect Life	\$ 20,336	\$ 18,749	Diocesan Administration	\$ 938,974	\$ 948,940
Pastoral Grants	69,991	317,647	Bishop's Residence	73,031	72,019
Tribunal	67,960	69,811	Planning	72,934	55,540
Hospital Apostolate	11,416	11,278	Development Office	260,678	255,161
Evangelization	74,907	77,348	Diocesan Fiscal Office	345,749	336,414
Formation for Ministry	89,396	71,330	Catholic Charities Fiscal Office	85,002	84,150
Department of Worship	41,120	42,332	Parish Services	101,585	91,757
Indian Apostolate	26,000	22,000	Safe Environment	58,945	55,090
Missionary Projects of the Diocese	89,174	64,928	Information Technology	120,750	111,849
Guggenheim Center	38,309	34,088	Archives	143	236
Other Pastoral	1,798	888	Total Diocesan Administration Expenses	2,057,791	2,011,156
Total Pastoral Expenses	530,407	730,399			
<b>RELIGIOUS PERSONNEL DEVELOPMENT</b>			<b>AUXILIARY SERVICES</b>		
Priest and Pastoral Personnel	20,511	21,176	Protected Self-Insurance Program	1,860,213	2,306,348
Vicar for Religious	23,176	23,480	Disability Insurance	60,769	83,950
Council of Women Religious	1,180	1,481	Unemployment Insurance	36,599	54,442
Vocations	75,207	96,402	North Country Catholic	211,334	214,411
Education of Priests and Seminarians	185,442	227,220	Diocesan Loan Fund	1,270,869	875,307
Care of Clergy	1,417,673	1,315,447	Charitable Gift Annuity Program	11,490	13,656
Council of Priests	3,109	3,059	Total Auxiliary Services Expenses	3,451,274	3,548,114
Permanent Deaconate Formation Program/ Ordained Deacons	64,061	60,798			
Total Religious Personnel Development Expenses	1,790,359	1,749,063			
<b>EDUCATION</b>			<b>TOTAL</b>		
Education Grants	212,945	207,905		\$ 9,096,588	\$ 9,195,038
Catholic Schools	383,066	271,604			
Communications	57	13,810			
Christian Formation	165,582	186,302			
Family Life/ Natural Family Planning	154,001	96,918			
Campus Ministry	82,725	83,210			
Total Education Expenses	998,376	859,749			
<b>SOCIAL SERVICES</b>					
Social Service Grants and Donations	82,981	80,968			
Catholic Youth Ministry	180,261	210,265			
Total Social Services Expenses	263,242	291,233			
<b>CEMETERIES</b>					
Operations	5,139	5,324			

See Auditors' Report  
**Pinto, Mucenski, Hooper, Van  
House & Co.**  
*Certified Public Accountants, P.C.*

## Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

### *Notes to the Financial Statements - June 30, 2016*

#### NOTE 1 - ORGANIZATION

The Roman Catholic Diocese of Ogdensburg (Diocese) was incorporated in 1945 to oversee the theological and financial affairs of the parishes and missions within the northern counties of New York State. The accompanying financial statements include the assets, liabilities, net assets and financial activities of the offices and departments directly under the control of the Bishop of the Roman Catholic Diocese of Ogdensburg.

The accompanying financial statements do not include the assets, liabilities, net assets, and financial activities of certain entities which operate within the Diocese such as Catholic Charities, parishes, schools, cemeteries, etc. Each is an operating entity distinct from the Diocesan administrative offices.

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements are as follows:

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support, revenues, and expenses during the reporting period. Actual results could differ from those estimates.

##### Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Diocese and changes therein are classified and reported as follows:

*Unrestricted Net Assets* - Net assets that are not subject to donor-imposed restrictions.

*Designated Net Assets* - Designated net assets represent internally imposed limitations on the use of unrestricted net assets and are, therefore, included in unrestricted net assets.

*Temporarily Restricted Net Assets* - Net assets whose use has been limited by donors to specific time periods or purposes. When the donor restrictions expire, that is, when a stipulation ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets as net assets released from restrictions.

*Permanently Restricted Net Assets* - Net assets that are donated with stipulations that they be invested to provide a permanent source of income. Such restrictions can neither expire with the passage of time nor be removed by fulfillment of a stipulated purpose.

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## *Notes to the Financial Statements - June 30, 2016*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Contributions and Bequests**

Contributions are generally available for unrestricted use unless specifically restricted by the donor. Pledges not received at year end are deemed uncollectible and are not reflected in these financial statements.

Other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities as net assets released from restrictions.

Endowment contributions and investments are permanently restricted by the donor. Investments earnings available for distribution are recorded in temporarily restricted net assets until used for their designated purpose.

The Board of Trustees of the Diocese has interpreted the current state law as requiring the preservation of the original gift as of the gift date of the donor as restricted endowment funds, absent donor stipulations to the contrary. As a result of this interpretation, the Diocese classifies as permanently restricted net assets the original value of the gift donated to the permanent endowment and the original value of subsequent gifts to the permanent endowment. If applicable, the remaining portion of the donor restricted endowment fund earnings that are not classified in permanently restricted net assets are classified as temporarily restricted net assets, until those amounts are appropriated for expenditure by the Diocese.

Bequests are recorded as revenue at the time an unassailable right to the gift has been established and the proceeds are measurable.

**Allowance for Doubtful Accounts**

Management reviews the status of accounts receivable due from parishes, related entities, and others. If an account is determined to be uncollectible, it is written off. Therefore, all accounts in this category of receivable as outlined in Note 3 are considered to be fully collectible.

**Loan Loss Reserve**

Management also reviews the outstanding loans receivable. As a result of this review, a Loan Loss Reserve has been set up for loans whose repayments are doubtful (see Note 4 and 12).

**Investments**

Marketable securities are recorded at their fair value. Other investments as outlined in Note 6 are carried at cost or book value.

The Diocese invests in various types of marketable securities. These securities are exposed to various risks, such as interest rates, market conditions and credit risks. Due to these risks, it is at least reasonably possible that changes in values could occur in the near term and such changes could materially affect the market values reported in the accompanying financial statements.

**Inventories**

Inventories are stated at the lower of cost or market using the first-in, first-out method. Inventories consist of various religious items and publications related to the work of the Catholic Church.

**Land, Buildings, and Equipment**

Land, buildings, and equipment acquired before June 30, 1977 are reflected at their appraisal value as of June 30, 1977. All acquisitions subsequent to that date are reflected at cost.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

- Land Improvements 10 years
- Buildings and Improvements 10 - 40 years
- Furnishings and Equipment 5 - 15 years

**Insurance Claims Reserve**

The Diocese and participating entities are insured for certain risks associated with their operations. These self-insured programs are as follows:

- General Insurance - This program includes property and auto physical damage, general liability, workers compensation, and sexual misconduct.
- New York State Disability Insurance
- New York State Unemployment Insurance

Each of the participating entities are assessed their portion of the estimated expense of these programs. The accompanying financial statements reflect claims currently payable and an estimated amount for incurred but not reported claims.

**Contributed Services**

The contributed services of clergy and religious who work for the Diocese have been recognized in the accompanying financial statements. The computation of the value of these services represents the difference between the compensation paid to religious personnel and the comparable compensation which would have been paid to lay persons if lay persons were to occupy these positions. No computation is made for positions which can be held only by religious personnel. For the years ending June 30, 2016 and 2015, the recognized value of these services was \$ 155,496 and \$ 167,185, respectively.

**Income Taxes**

The Roman Catholic Diocese of Ogdensburg qualifies as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. The Diocese is also classified by the Internal Revenue Service as an entity that is not a private foundation. Similar tax exempt status has been obtained under New York State tax laws.

Accounting principles generally accepted in the United States of America require the Diocese to evaluate all significant tax positions. As of June 30, 2016, the Diocese does not believe that it has taken any positions that would require the recording of any tax liability, nor does it believe that there are any unrealized tax benefits that should be recorded.

**Cash and Cash Equivalents**

For the purposes of cash flows, the Diocese considers all highly liquid unrestricted investments available for current use with an initial maturity of three months or less to be a cash equivalent.

The Diocese maintains cash deposits in bank accounts which may at times exceed the F.D.I.C. limit. The Diocese has not experienced any losses on such accounts and believes it is not exposed to any significant credit risks on these cash and cash equivalents.

**Subsequent Events**

The Diocese has reviewed and evaluated subsequent events from July 1, 2016 through October 31, 2016, the date the financial statements were available to be issued, for possible disclosure and, or, recognition in the financial statements. There were no events or transactions that existed which would provide additional pertinent information about conditions at the balance sheet date which are required to be recognized in the accompanying financial statements.

**NOTE 3 - ACCOUNTS RECEIVABLE**

Accounts receivable for the years ending June 30, 2016 and 2015 consists of the following:

	<u>6/30/2016</u>	<u>6/30/2015</u>
North Country Catholic, .....	\$ 3,898	\$ 3,905
Excess Insurance Carriers, .....	101,720	96,939
Due from Parishes and Other Diocesan Entities		
Protected Self-Insurance Premiums, .....	6,827	13,916
Health Insurance Premiums, .....	44,489	65,982
Parish Assessments, .....	32,490	12,575
Other, .....	<u>114,153</u>	<u>130,256</u>
Total, .....	<u>\$ 303,577</u>	<u>\$ 323,573</u>

**NOTE 4 - LOANS RECEIVABLE - MINISTRY**

The Diocese provides financial assistance as needed to students attending Seminary College. Students receiving financial assistance sign a note guaranteeing repayment to the Diocese of one-half of the amount loaned. If a student leaves during the course of seminary study the student is responsible for repayment to the Diocese of the total amount of financial assistance. The indebtedness is to be payable monthly over 15 years, and the minimum monthly payment is \$ 75. If a student proceeds to theological studies, the terms of the Diocese's Major Seminary Tuition Policy will govern repayment of this indebtedness by the student.

The Diocese pays tuition, room, and board for its students in Major Seminary. At time of payment the seminarian signs a note guaranteeing to repay the Diocese one-half of the amount loaned. A student leaving Major Seminary during the course of seminary study is expected to repay the Diocese one-half of the total amounts paid for his theological education. The indebtedness shall be paid over 15 years, and the minimum monthly payment will be \$ 75.

If a seminarian transfers to another diocese or religious community then the Diocese of Ogdensburg shall request of the diocese or community the seminarian is joining reimbursement of the total amount paid by the Diocese for his theological education.

If a student is ordained a priest, the Diocese will begin the forgiveness of the entire amount of his debt in equal installments over 20 years. Should a priest leave active ministry he is expected to repay the Diocese one-half of the balance paid but not forgiven at the time of separation. Repayment must be completed within 15 years, and minimum monthly payments of \$ 75 are expected.

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements- June 30, 2016

**NOTE 4 - LOANS RECEIVABLE - MINISTRY (Continued)**

The loans receivable at June 30, 2016 and 2015 was \$ 669,221 and \$ 682,662, respectively. The loan loss reserve at June 30, 2016 and 2015 was \$ 234,227 and \$ 238,932, respectively.

Future maturities of the loans receivable are as follows:

June 30,		
2017, .....	\$	58,821
2018, .....		58,408
2019, .....		58,221
2020, .....		57,997
2021, .....		52,763
Thereafter, .....		383,011
	\$	<u>669,221</u>

**NOTE 5 - INVESTMENTS**

Investments carried at fair value at June 30, 2016 and 2015 consist of the following:

	Cost	Fair Value (Carrying Amount)
<b>June 30, 2016</b>		
U.S. Government and Agency Obligations, ...	\$ 13,096,482	\$ 13,419,147
Stocks, .....	22,704,471	23,744,138
Mutual Funds, .....	18,663,549	18,621,144
Corporate Obligations, .....	6,526,780	6,617,095
Dimensional Fund Advisors, .....	990,750	700,911
The Investment Fund for Foundations- Multi-Asset Fund, .....	4,621,775	4,822,712
The Investment Fund for Foundations- Real Opportunity Fund, .....	501,327	666,015
Total, .....	<u>\$ 67,105,134</u>	<u>\$ 68,591,162</u>
Investment income consists of the following:		
Interest and Dividends, .....		\$ 1,305,895
Unrealized Gain (Loss) on Investments, ..		(706,051)
Realized Gain (Loss) on Investments, .....		82,027
Total, .....		<u>\$ 681,871</u>

	Cost	Fair Value
<b>June 30, 2015</b>		
U.S. Government and Agency Obligations, ...	\$ 15,307,641	\$ 15,309,326
Stocks, .....	18,033,847	20,709,064
Mutual Funds, .....	20,155,149	20,349,730
Corporate Obligations, .....	4,668,081	4,695,170
Dimensional Fund Advisors, .....	990,750	784,582
The Investment Fund for Foundations- Multi-Asset Fund, .....	4,621,775	5,237,823
The Investment Fund for Foundations- Real Opportunity Fund, .....	511,043	585,188
Total, .....	<u>\$ 64,288,286</u>	<u>\$ 67,670,883</u>

Investment income consists of the following:		
Interest and Dividends, .....		\$ 1,525,471
Unrealized Gain (Loss) on Investments, ..		(2,928,972)
Realized Gain (Loss) on Investments, .....		1,357,129
Total, .....		<u>\$ (46,372)</u>

Total expenses and fees for investment advisory services and custodial expense were \$ 201,546 and \$ 200,363 for the years ending June 30, 2016 and 2015, respectively.

**NOTE 6 - OTHER INVESTMENTS**

At June 30, 2016 and 2015, other investments consisted of the following:

	6/30/2016	6/30/2015
The National Catholic Risk Retention Group (at cost), .....	\$ 132,248	\$ 132,248
The Bishop's Plan Insurance Company, .....	245,370	243,134
Total, .....	<u>\$ 377,618</u>	<u>\$ 375,382</u>

**NOTE 7 - OTHER ASSETS**

At June 30, 2014, other assets consisted of a parcel of real estate donated to the Diocese valued at \$ 125,000. The asset was valued at the fair market value of the property as of the date of donation. The fair market value of the property was adjusted to \$ 103,372 at June 30, 2015, which was the selling price of the property in July 2015.

**NOTE 8 - LAND, BUILDINGS, AND EQUIPMENT**

Land, buildings, and equipment as of June 30, 2016 and 2015 consist of the following:

	6/30/2016	6/30/2015
Land and Improvements, .....	\$ 957,034	\$ 957,034
Buildings and Improvements, .....	2,195,373	2,182,742
Furnishings and Equipment, .....	1,051,835	1,039,614
	4,204,242	4,179,390
Accumulated Depreciation, .....	(2,104,068)	(1,982,180)
Property, Plant, and Equipment - Net, .....	<u>\$ 2,100,174</u>	<u>\$ 2,197,210</u>

Depreciation charged to operations for the years ended June 30, 2016 and 2015 were \$ 130,812 and \$ 126,400, respectively.

**NOTE 9 - GENERAL INSURANCE PLAN**

The Insurance Department of the Diocese manages a protected self-insurance program in conjunction with Arthur J. Gallagher and Co. and Gallagher Bassett Services, Inc. on behalf of the Diocese, parishes and other related entities of the Diocese. The protected self-insurance program consists of a combination of self-insurance retentions, participation in liability risk retention groups with other Dioceses, and the purchase of excess insurance coverage above the self-insured levels. Excess insurance coverage is provided by the purchase of various policies carried through Arthur J. Gallagher and Co.

The schedule below summarizes the benefit structure for each line of coverage.

	Self-insured Retention	Maximum Coverage
<b>Coverage 2015-2016</b>		
All Risk, Property, Equipment, and Auto Physical Damage, .....	\$ 250,000	\$ 100,000,000
Boiler and Machinery, .....	2,500	50,000,000
General Liability, Auto Liability, Directors, and Officers Liability, ...	250,000	10,000,000
Workers' Compensation, .....	200,000	Statutory
Sexual Misconduct, .....	250,000	3,000,000
<b>Coverage 2014-2015</b>		
All Risk, Property, Equipment, and Auto Physical Damage, .....	\$ 250,000	\$ 100,000,000
Boiler and Machinery, .....	2,500	50,000,000
General Liability, Auto Liability, Directors, and Officers Liability, ...	250,000	10,000,000
Workers' Compensation, .....	200,000	Statutory
Sexual Misconduct, .....	250,000	3,000,000

The Diocese has an accrued liability which is the difference between the maximum estimated claims less payments made against the open claims and an actuarially determined amount for claims incurred but not reported. For fiscal years ended June 30, 2016 and 2015, this accrued liability amounted to \$ 2,526,143 and \$ 2,550,041, respectively.

In the year ended June 30, 2016, the Diocese's insurance program received a significant payment from an excess insurance carrier in partial settlement of a claim. As the claimant expends monies for this claim funds are transferred from the Diocesan program to the claimant. The balance of this claim remaining as of June 30, 2016 is \$ 2,564,152 and is shown in the statement of financial position as a liability.

The Diocese had in place a letter of credit in the amount of \$ 1,236,000 as of June 30, 2016 and 2015. This letter of credit is required by the New York State Workers' Compensation Board, since the Diocese maintains a self-insured workers' compensation program. The letter of credit is not to be used for any other purpose. There was no outstanding balance on this letter of credit at June 30, 2016 and 2015.

Diocesan entities are billed premiums to defray the cost of the projected self-insurance program. A summary of the insurance activities for the years ended June 30, 2016 and 2015 follows:

For the Years Ended June 30,	2016	2015
Premium Revenue, .....	\$ 1,781,428	\$ 1,703,065
Investment Earnings, .....	14,085	15,057
Total Revenues, .....	<u>1,795,513</u>	<u>1,718,122</u>
Net Claims and Reserve Expense, .....	732,131	1,122,542
Pastoral Grant, .....	-	250,000
Administrative Costs, .....	264,121	316,387
Commercial Insurance Premiums, .....	912,215	914,662
Total Expenses, .....	<u>1,908,467</u>	<u>2,603,591</u>
Net Insurance Activity, .....	<u>\$ (112,954)</u>	<u>\$ (885,469)</u>
Net Assets, .....	<u>\$ 980,749</u>	<u>\$ 1,093,703</u>

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements- June 30, 2016

**NOTE 10 - NEW YORK STATE DISABILITY INSURANCE**

The Diocese has a self-insurance program for New York State disability benefits which is administered by Association Plan Administrators, Inc. This program covers the employees of the Diocese, parishes, and other related entities of the Diocese.

**NOTE 11 - NEW YORK STATE UNEMPLOYMENT INSURANCE**

The Diocese has a self-insurance program for New York State unemployment insurance benefits. The Diocese assumes the responsibility for reimbursing the State of New York for unemployment insurance benefits paid by the State to former employees of the Diocese, parishes, and other related entities.

**NOTE 12 - DIOCESAN DEPOSIT AND LOAN FUND****Loans Receivable**

The Diocesan Deposit and Loan Fund receives deposits from the Diocese, parishes, and other related entities that in turn are loaned or become available for loan to parishes and other related entities. As of June 30, 2016 and 2015, the loans receivable outstanding totaled \$3,208,305 and \$2,457,884, respectively. The loan loss reserve at June 30, 2016 and 2015 was \$707,386 and \$414,091, respectively.

The Diocese's policy is to loan funds for a period of ten years with interest and principal payable quarterly, or in the case of autos five years, unless other terms are agreed upon. The interest rate charged was 4% for the years ended June 30, 2016 and 2015, unless agreed upon otherwise. Interest received on outstanding loans amounted to \$63,231 and \$84,470 for the years ended June 30, 2016 and 2015, respectively.

Future maturities of the loans receivable are as follows:

June 30,	
2017, .....	\$ 351,392
2018, .....	340,815
2019, .....	322,385
2020, .....	312,610
2021, .....	291,249
Thereafter, .....	<u>1,589,854</u>
	<u>\$ 3,208,305</u>

**Deposits Payable**

Deposits payable are due to the Diocese, parishes, and other related entities on demand. As of June 30, 2016 and 2015 these deposits payable totaled \$22,236,421 and \$21,609,415, respectively. Interest on deposits was paid at 3% for the years ended June 30, 2016 and 2015 and amounted to \$838,831 and \$735,732, respectively.

**NOTE 13 - DIOCESAN TRUST FUND**

The Diocesan Trust Fund is a mutual fund operated by the Diocese for the investment of endowment and other similar long-term investments of the Diocese, parishes, and related entities. The fund is designed to pay quarterly dividends and to grow the principal to offset inflation. As of June 30, 2016 and 2015, the Diocesan Trust Fund balance was \$22,171,887 and \$23,466,808, respectively.

Total dividends paid from the Diocesan Trust Fund for years ended June 30, 2016 and 2015 were \$751,251 and \$751,243, respectively.

The value per share is determined quarterly based upon the number of shares outstanding in the fund and the market value of the fund at the end of the quarter. As of June 30, 2016 and 2015, the value per share was \$32.241 and \$32.693, respectively. The original per share value in 1977 was \$10 per share.

**NOTE 14 - CHARITABLE GIFT ANNUITY PAYABLE**

A Charitable Gift Annuity is a contract between the donor and the Diocese. The beneficiaries of the Charitable Gift Annuity program can be designated by the donor to benefit the Diocese, parishes or other related entities of the Diocese. In exchange for an irrevocable gift of cash, securities, or other assets, the Diocese agrees to pay the annuitants a fixed sum each year for life. The annuity payments are guaranteed by the general resources of the Diocese.

The Diocese was granted a permit by the State of New York Insurance Department to operate a Charitable Gift Annuity program. This permit authorizes the Diocese to receive gifts of money conditioned upon, or in return for, its agreement to pay an annuity to the donor, or his/her nominee, and to make and carry out such annuity agreements within New York State as specified in Section 1110 of the New York State Insurance Law. In accordance with New York State law, the Diocese maintains assets of at least 126.5% and reserves of at least 105% of the annuity payable. The Diocese uses the United States Internal Revenue Service's discount rate and mortality table 80 CNSMT to compute the annuity payable. In addition, the Diocese has been granted approval by the State of Florida to operate a Charitable Gift Annuity program.

**NOTE 15 - LAY EMPLOYEES' RETIREMENT TRUST**

The Lay Employees' Retirement Trust is a qualified multi-employer defined benefit plan which includes lay employees of the Diocese, parishes, and other related entities under Diocesan control. The current funding policy of the plan is to collect 9% of gross wages from the employer since this Plan is entirely employer funded. The contributions are used to pay current pensions, overhead costs and provide funding for the actuarial present value of accumulated plan benefits as well as to fund future benefit enhancements.

The Bishop of the Diocese of Ogdensburg serves as the Trustee of the Plan. The pension funds are invested by Manning and Napier, Dimensional Fund Advisors, and The Investment Fund for Foundations as investment managers of the Plan. NBT Bank is the custodian bank for assets invested by Manning and Napier.

The net periodic pension costs for July 1, 2015 through June 30, 2016 included \$2,534,946 in actual pensions paid and \$280,531 in administrative costs of the plan including the Trustee's fee, the fee of the actuarial consultant and the expenses of the fiscal office for administration of the plan.

For the same period, the fund received contributions of \$1,008,154 of which \$129,837 were for Diocesan employees. Realized and unrealized gains or (losses) on investments were \$(966,694) and \$(764,348) for the years ended June 30, 2016 and 2015, respectively. Investment income was \$450,336 and \$628,186 for the years ended June 30, 2016 and 2015, respectively.

The assets and liabilities of the fund at June 30, 2016 and 2015 are as follows:

	2016	2015
Cash and Cash Equivalents, .....	\$ 355,001	\$ 1,299,631
Investments at Fair Value, .....	25,698,448	26,922,646
Employers' Receivable, .....	2,697	20,689
Accrued Investment Income, .....	29,232	30,321
Due to Operating Fund, .....	(422,757)	(400,507)
Deferred Revenue, .....	(581,046)	(467,525)
Restricted Assets, .....	<u>\$ 25,081,575</u>	<u>\$ 27,405,255</u>
Net Assets Available for Benefits, .....	<u>\$ 25,081,575</u>	<u>\$ 27,405,255</u>

The net assets available for benefits of the Lay Employees Retirement Trust are classified as restricted assets on the accompanying statement of financial position.

Investments with readily determinable market value at June 30, 2016 and 2015 consist of the following:

June 30, 2016	Cost	Fair Value
U.S. Government and Agency Obligations, ...	\$ 2,552,211	\$ 2,626,493
Equities, .....	10,530,299	10,959,573
Mutual Funds, .....	6,783,487	6,512,956
Corporate Obligations, .....	291,842	291,460
Dimensional Fund Advisors, .....	1,034,250	750,648
The Investment Fund for Foundations- Multi-Asset Fund, .....	3,795,925	4,055,268
The Investment Fund for Foundations- Real Opportunity Fund, .....	<u>377,908</u>	<u>502,050</u>
Total, .....	<u>\$ 25,365,922</u>	<u>\$ 25,698,448</u>
Investment income consists of the following:		
Interest and Dividends, .....		\$ 450,336
Unrealized Gain (Loss) on Investments, ..		(1,079,077)
Realized Gain (Loss) on Investments, .....		<u>112,384</u>
Total, .....		<u>\$ (516,357)</u>

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements- June 30, 2016

**NOTE 15 - LAY EMPLOYEES' RETIREMENT TRUST (Continued)**

June 30, 2015	Cost	Fair Value
U.S. Government and Agency Obligations, ...	\$ 2,227,923	\$ 2,238,448
Equities, .....	8,623,978	9,696,932
Mutual Funds, .....	9,459,082	9,301,563
Corporate Obligations, .....	-	-
Dimensional Fund Advisors, .....	1,034,250	840,258
The Investment Fund for Foundations- Multi-Asset Fund, .....	3,795,925	4,404,322
The Investment Fund for Foundations- Real Opportunity Fund, .....	385,232	441,123
<b>Total, .....</b>	<b>\$ 25,526,390</b>	<b>\$ 26,922,646</b>
Investment income consists of the following:		
Interest and Dividends, .....	\$ 628,186	
Unrealized Gain (Loss) on Investments, ..	(3,128,170)	
Realized Gain (Loss) on Investments, .....	2,363,822	
<b>Total, .....</b>	<b>\$ (136,162)</b>	

Total expenses and fees for investment and advisory services and custodial fees expenses were \$ 147,130 and \$ 118,647 for the years ending June 30, 2016 and 2015, respectively.

Generally accepted accounting principles requires an employer to recognize the funded status (i.e. difference between the fair value of Plan assets and projected benefit obligations) of its defined benefit pension plan as an asset or liability in its balance sheet and to recognize changes in that funded status in the year in which the changes occur through changes in unrestricted net assets.

The funded status of the Plan and amounts recognized in the balance sheet at June 30, 2016, are as follows:

	2016
Total Plan Funded Status, End of Year:	
Fair Value of Plan Assets, .....	\$ 26,002,198
Projected Benefit Obligation, .....	33,945,351
Prepaid (Accrued) Pension Obligation, .....	\$ (7,943,153)
Total Central Office Pension Obligation Recorded in Unrestricted Net Assets, End of Year:	
Net Actuarial Loss, .....	\$ 185,947

**NOTE 16 - PRIESTS' RETIREMENT PLAN**

The Diocese has a non-qualified retirement plan which covers all eligible Diocesan priests. During the years ended June 30, 2016 and 2015 the Plan paid retirement benefits and the total cost of health insurance premiums for the retired priests.

The Plan provides for assessment of the Diocese and its parishes and other related entities to fund the Plan. Other financial support includes bequests designating the Plan as beneficiary and investment income on accumulated funds.

The assets of the fund at June 30, 2016 and 2015 are as follows:

	2016	2015
Cash and Cash Equivalents, .....	\$ 423,619	\$ 368,738
Investments at Fair Value, .....	10,968,839	11,498,979
Accounts Receivable, .....	5,446	6,128
Accrued Investment Income, .....	5,646	6,617
Due to Operating Fund, .....	(1,813,740)	(1,225,621)
<b>Temporarily Restricted Net Assets, .....</b>	<b>\$ 9,589,810</b>	<b>\$ 10,654,841</b>

Investments with readily determinable market value at June 30, 2016 and 2015 consist of the following:

June 30, 2016	Cost	Fair Value (Carrying Amount)
U.S. Government and Agency Obligations, ...	\$ 1,385,493	\$ 1,420,533
Mutual Funds, .....	3,123,062	3,097,092
Equities, .....	4,287,391	4,415,821
Corporate Obligations, .....	98,819	100,334
Dimensional Fund Advisors, .....	364,750	259,728
The Investment Fund for Foundations- Multi-Asset Funds, .....	1,417,875	1,479,444
The Investment Fund for Foundations- Real Opportunity Funds, .....	147,449	195,887
<b>Total, .....</b>	<b>\$ 10,824,839</b>	<b>\$ 10,968,839</b>
Investment income consists of the following:		
Interest and Dividends, .....	\$ 184,508	
Unrealized Gain (Loss) on Investments, ..	(599,179)	
Realized Gain (Loss) on Investments, .....	207,998	
<b>Total, .....</b>	<b>\$ (206,673)</b>	

**NOTE 16 - PRIESTS' RETIREMENT PLAN (Continued)**

June 30, 2015	Cost	Fair Value (Carrying Amount)
U.S. Government and Agency Obligations, ...	\$ 1,121,546	\$ 1,128,855
Mutual Funds, .....	4,199,097	4,262,156
Equities, .....	3,516,864	4,038,335
Corporate Obligations, .....	-	-
Dimensional Fund Advisors, .....	364,750	290,733
The Investment Fund for Foundations- Multi-Asset Funds, .....	1,417,875	1,606,786
The Investment Fund for Foundations- Real Opportunity Funds, .....	150,307	172,114
<b>Total, .....</b>	<b>\$ 10,761,439</b>	<b>\$ 11,498,979</b>
Investment income consists of the following:		
Interest and Dividends, .....	\$ 278,903	
Unrealized Gain (Loss) on Investments, ..	(977,326)	
Realized Gain (Loss) on Investments, .....	661,630	
<b>Total, .....</b>	<b>\$ (36,793)</b>	

Total investment expenses are \$ 35,190 and \$ 35,032 for the years ending June 30, 2016 and 2015, respectively.

**NOTE 17 - FAIR VALUE MEASUREMENTS**

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy are described below:

(a) **Level 1:** Quoted prices in active markets that are accessible at the measurement date for identical assets and liabilities. Level 1 includes fixed income and equity securities that are traded in an active exchange market, as well as U.S. Treasury securities.

(b) **Level 2:** Inputs, other than quoted prices in active markets, that are observable either directly or indirectly and fair value is determined through the use of models or other valuation methodologies. This category generally includes certain U.S. Government and agency obligations, fixed income securities and alternative investments.

(c) **Level 3:** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the asset or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation. This category generally includes private debt and equity instruments and alternative investments.

The following tables present the Diocese's investments at June 30, 2016 and 2015 that are measured at fair value on a recurring basis. Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurements:

	Total 2016	Quoted prices in markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
U.S. Government and Agency Obligations	\$ 16,045,639	\$ 4,245,522	\$ 11,800,117	\$ -
Stocks	34,703,711	34,703,711	-	-
Equity Funds	7,091,738	7,091,738	-	-
Bond Funds	16,056,165	-	16,056,165	-
Real Estate Investment Funds	1,986,197	-	1,986,197	-
Corporate Obligations	6,908,555	-	6,908,555	-
Dimensional Fund Advisors	1,451,559	1,451,559	-	-
The Investment Fund For Foundations - Multi-Asset Fund	8,877,981	-	8,877,981	-
The Investment Fund For Foundations - Real Opportunity Fund	1,168,065	-	-	1,168,065
Common Fund Realty	-	-	-	-
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	245,370	-	-	245,370
<b>Total</b>	<b>\$ 94,667,228</b>	<b>\$ 47,492,530</b>	<b>\$ 45,629,015</b>	<b>\$ 1,545,683</b>

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## *Notes to the Financial Statements- June 30, 2016*

**NOTE 17 - FAIR VALUE MEASUREMENTS (Continued)**

The above fair value measurements consist of the following:

	Total 2016	Quoted prices in markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
Diocesan Investments	\$ 68,968,780	\$ 32,717,900	\$ 35,207,247	\$ 1,043,633
Lay Employees' Retirement Trust	<u>25,698,448</u>	<u>14,774,630</u>	<u>10,421,768</u>	<u>502,050</u>
	<u>\$ 94,667,228</u>	<u>\$ 47,492,530</u>	<u>\$ 45,629,015</u>	<u>\$ 1,545,683</u>

The table below presents additional information about assets measured at fair value on a recurring basis by reliance on Level 3 inputs to determine fair value:

	Real Opportunity Fund	Common Fund Realty	National Catholic Risk Retention	Bishop's Plan Insurance Company
Balance at June 30, 2015	\$ 1,026,311	\$ -	\$ 132,248	\$ 243,134
Purchases	64,400	-	-	-
Capital Distribution	(64,975)	-	-	-
Sales	-	-	-	-
Unrealized Gains (Losses)	142,329	-	-	-
Increase in Member's Surplus	-	-	-	2,236
Balance at June 30, 2016	<u>\$ 1,168,065</u>	<u>\$ -</u>	<u>\$ 132,248</u>	<u>\$ 245,370</u>

	Total 2015	Quoted prices in markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
U.S Government and Agency Obligations	\$ 17,547,774	\$ 342,429	\$ 17,205,345	\$ -
Stocks	30,405,996	30,405,996	-	-
Equity Funds	10,070,826	10,070,826	-	-
Bond Funds	17,666,370	-	17,666,370	-
Real Estate Investment Funds	1,914,097	-	1,914,097	-
Corporate Obligations	4,695,170	-	4,695,170	-
Dimensional Fund Advisors	1,624,840	1,624,840	-	-
The Investment Fund For Foundations - Multi-Asset Fund	9,642,145	-	9,642,145	-
The Investment Fund For Foundations - Real Opportunity Fund	1,026,311	-	-	1,026,311
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	<u>243,134</u>	<u>-</u>	<u>-</u>	<u>243,134</u>
	<u>\$ 94,968,911</u>	<u>\$ 42,444,091</u>	<u>\$ 51,123,127</u>	<u>\$ 1,401,693</u>

The above fair value measurements consist of the following:

	Total 2015	Quoted prices in markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
Diocesan Investments	\$ 68,046,265	\$ 30,500,354	\$ 36,585,341	\$ 960,570
Lay Employees' Retirement Trust	<u>26,922,646</u>	<u>11,943,737</u>	<u>14,537,786</u>	<u>441,123</u>
	<u>\$ 94,968,911</u>	<u>\$ 42,444,091</u>	<u>\$ 51,123,127</u>	<u>\$ 1,401,693</u>

**NOTE 17 - FAIR VALUE MEASUREMENTS (Continued)**

The table below presents additional information about assets measured at fair value on a recurring basis by reliance on Level 3 inputs to determine fair value:

	Real Opportunity Fund	Common Fund Realty	National Catholic Risk Retention	Bishop's Plan Insurance Company
Balance at June 30, 2014	\$ 1,044,506	\$ 5,462	\$ 132,248	\$ 207,164
Purchases	139,422	-	-	-
Capital Distribution	(202,436)	-	-	-
Sales	-	(5,462)	-	-
Unrealized Gains (Losses)	44,819	-	-	-
Increase in Member's Surplus	-	-	-	35,970
Balance at June 30, 2015	<u>\$ 1,026,311</u>	<u>\$ -</u>	<u>\$ 132,248</u>	<u>\$ 243,134</u>

Level 3 investments are non-traditional investments which are not listed on national exchanges or over the counter markets, and quoted market prices are not available. The fair values of these investments are measured based on a review of all available information provided by fund managers, general partners or the management of the respective investment. These fair value estimates are evaluated on a regular basis and are susceptible to revisions as more information becomes available. Because of these factors, it is reasonably possible that the estimated fair values of these investments may change materially in the near term.

**NOTE 18 - DESIGNATED NET ASSETS**

Designated net assets at June 30, 2016 and 2015 are as follows:

	6/30/2016	6/30/2015
Capital Improvements,.....	\$ 157,298	\$ 157,298
Charitable Needs of the Diocese,.....	143,126	73,840
Catholic Education,.....	4,907	4,907
Bishop's Discretionary,.....	82,627	104,627
Guggenheim Maintenance,.....	128,010	83,205
St. Joseph's Emergency Fund,.....	31,416	31,416
St. Paul's,.....	21,312	21,312
Bishop's Retirement,.....	676,194	685,674
Bishop's Contingency,.....	128,000	159,767
Bishop's Heritage Circle,.....	120,287	102,957
Priests' Graduate Studies,.....	56,580	51,641
Support of Priests Not in Ministry,.....	492,473	589,656
Protected Self-Insurance,.....	980,749	1,093,703
Unemployment,.....	368,742	288,176
Disability,.....	168,836	200,224
Deposit and Loan Fund,.....	4,548,429	5,436,287
CORE,.....	3,899	3,966
Good Samaritan Fund - Housing,.....	9,000	9,000
Clergy Education,.....	5,000	5,000
World Youth Day,.....	2,281	2,281
Special Care of Priests,.....	38,219	38,219
Celebrate Christ,.....	6,500	2,182
Support of Capital Needs - St. Mary's Cathedral,.....	57,530	21,840
Archives,.....	605	-
North Country Catholic,.....	30,000	30,000
Support of Future Operating Budgets,.....	40,000	40,000
Support of Action Plan Committee,.....	179,833	193,929
Catholic School Financial Support,.....	125,481	-
Catholic School Curriculum,.....	13,216	-
	<u>\$ 8,620,550</u>	<u>\$ 9,431,107</u>

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## *Notes to the Financial Statements- June 30, 2016*

**NOTE 19 - RESTRICTED NET ASSETS**

Restricted net assets at June 30, 2016 and 2015 are as follows:

<u>Temporarily Restricted</u>	<u>6/30/2016</u>	<u>6/30/2015</u>
Annuity Funds, .....	\$ 150,247	\$ 150,247
Charitable Gift Annuities, .....	98,337	283,678
Annie Peck, .....	10,981	11,207
Indian, .....	28,316	23,607
Missionary Projects, .....	125,449	119,266
Priests' Disability, .....	92,372	92,372
Bourdon Estate, .....	109,203	110,989
Priests' Retirement, .....	9,589,810	10,654,841
K of C Foundation Fellowship, .....	84,579	83,733
Communications, .....	10,241	6,936
Mallette Scholarship, .....	17,675	11,703
Catholic Campaign for Human Development, .....	12,695	11,626
K of C for Handicap Children, .....	1,585	1,585
Education of Seminarians, .....	1,294,854	1,195,590
Mear Scholarship Endowment, .....	42,505	42,505
Education Grants, .....	5,635	2,635
Rachael's Vineyard, .....	6,205	6,205
Spratt Memorial, .....	3,598	13,001
Bishop's Good Samaritan Fund, .....	2,139	1,719
Formation for Ministry, .....	14,009	11,260
Vocation, .....	565	565
Foundation Support for Education, .....	38,436	30,225
Special Care of Priests, .....	537,606	551,147
Continuing Formation of Priests, .....	400	400
	<u>\$ 12,277,442</u>	<u>\$ 13,417,042</u>

<u>Permanently Restricted</u>	<u>6/30/2016</u>	<u>6/30/2015</u>
K of C Foundation Fellowship, .....	\$ 20,000	\$ 20,000
Reverend O.L. Bentley Fund, .....	11,781	11,781
Kelly-Rivette Trust Fund, .....	4,703	4,703
Annie Peck Fund, .....	5,000	5,000
Martin Memorial Fund/Masses, .....	10,000	10,000
Mallette Catholic School Endowment Fund, ..	207,854	207,854
Youth Sports Camp Endowment Fund, .....	58,665	58,665
Weidner Memorial Endowment, .....	967,200	967,200
	<u>\$ 1,285,203</u>	<u>\$ 1,285,203</u>

**NOTE 20 - ENDOWMENTS**

The Diocese endowments consist of 8 individual funds established for a variety of purposes. The endowments are permanently restricted by the donor. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported basically on the existence or absence of donor imposed restrictions.

**Interpretation of Relevant Law**

The New York Prudent Management of Institutional Funds Act (NYPMIFA) is New York State's version of the Uniform Management of Institutional Funds Act and governs the management and investment of funds held by not-for-profit corporations and other institutions.

Under the law, institutions are allowed to spend endowment funds below their original historic dollar value without government approval or attorney general review if the institution's Board concludes that such spending is prudent.

The Act also provides that each person responsible for managing and investing an institution's fund does so in good faith and with the care that an ordinarily prudent person would exercise under similar circumstances. The Act sets forth basic requirements for establishing the standard of prudence, including a requirement that an institution make a reasonable effort to verify facts relevant to the management and investment of the fund.

In deciding whether to appropriate from an endowment fund, the institution must act in good faith and must consider, if relevant, the following factors:

1. The duration and preservation of the endowment fund;
2. The purpose of the institution and the endowment fund;
3. General economic conditions;
4. Possible effect of inflation or deflation;
5. The expected total return from income and the appreciation of investments;
6. Other resources of the institution;
7. Where appropriate and circumstances would otherwise warrant, alternatives to expenditure of the endowment fund, giving due consideration to the effect that such alternatives may have on the institution; and
8. The investment policy of the institution.

**NOTE 20 - ENDOWMENTS (Continued)**

Endowment net assets by type of fund consist of the following at June 30, 2016:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-Restricted Funds	\$ -	\$ 714,704	\$ 1,285,203	\$ 1,999,907

Changes in endowment net assets for the fiscal year ended June 30, 2016:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment Net Assets, Beginning of Year	\$ -	\$ 733,618	\$ 1,285,203	\$ 2,018,821
Investment Return:				
Interest and Dividends	-	54,030	-	54,030
Realized and Unrealized Gains (Losses)	-	(18,914)	-	(18,914)
Contributions	-	-	-	-
Appropriation for Expenditure	-	(54,030)	-	(54,030)
Endowment Net Assets, End of Year	\$ -	\$ 714,704	\$ 1,285,203	\$ 1,999,907

Endowment net assets by type of fund consist of the following at June 30, 2015:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Donor-Restricted Funds	\$ -	\$ 733,618	\$ 1,285,203	\$ 2,018,821

Changes in endowment net assets for the fiscal year ended June 30, 2015:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Endowment Net Assets, Beginning of Year	\$ -	\$ 832,049	\$ 1,285,203	\$ 2,117,252
Investment Return:				
Interest and Dividends	-	51,356	-	51,356
Realized and Unrealized Gains (Losses)	-	(98,431)	-	(98,431)
Contributions	-	-	-	-
Appropriation for Expenditure	-	(51,356)	-	(51,356)
Endowment Net Assets, End of Year	\$ -	\$ 733,618	\$ 1,285,203	\$ 2,018,821

**Return Objectives and Risk Parameters**

The Diocese has adopted an investment policy for endowment assets that will attempt to provide a predictable stream of funding to the beneficiaries supported by the various endowments, while seeking to maintain the purchasing power of the endowment assets, including those assets of donor restricted funds that the Diocese must hold in perpetuity or for a donor specified period. The Diocese utilizes the results of Morningstar U.S. Balance Universe, Wilshire 5000 Index and LB Aggregate Bond Index to evaluate performance. The Diocese expects its endowment funds over time to provide a total rate of return equal to or exceeding any approved distribution rate. Actual returns in any given year may vary from this amount.

**Strategies Employed for Achieving Objectives**

To satisfy its long-term rate of return objective, the Diocese relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Diocese targets a diversified assets allocation that places a greater emphasis on equity based investments to achieve its long-term objectives within prudent risk constraints.

According to its distribution policy, the Diocese may make quarterly distributions from the total growth of each endowment in an amount up to 5% on an annualized basis of the fair market value of the total assets of that endowment at the beginning of each quarter. In no event shall the quarterly distribution exceed 5% on an annualized basis of the total growth of the fair market value of the total assets in that endowment at the beginning of the quarter. The Board of Directors shall review this limit on an annual basis.

**NOTE 21 - CONTINGENCIES**

As of the date of these financial statements, various claims and lawsuits are pending against the Diocese. The outcome of these matters is not currently determinable. In the opinion of management, after consultation with counsel, the ultimate resolution of these matters will not have a material adverse effect on the financial position of the Diocese.

**NOTE 22 - RECLASSIFICATIONS**

Certain amounts in the 2015 financial statements have been reclassified for comparative purposes to conform with the presentation in the current year.



## VATICAN LETTER

# Cardinal-elders talk about pope's 80th birthday

By Cindy Wooden  
Catholic News Service

VATICAN CITY (CNS) -- Three years ago Pope Francis described retired Pope Benedict XVI as being like a wise grandfather, although there is less than 10 years' difference in their ages; today, Pope Francis tends to include himself in the category of grandfatherly figures.

"You, or better we - because I, too, am one of you - are called to work for the development of a culture of life, witnessing that every stage of existence is a gift from God and has its own beauty and importance, even if it is marked by fragility," the pope, who is set to turn 80 on Dec. 17, told 7,000 Italian grandparents during a meeting in October.

For the Catholic hierarchy, especially those working at the Vatican, 80 is a significant age. When cardinals turn 80, they no longer are members of the Vatican congregations and councils they served, even in retirement. Also, cardinals over 80 are no longer eligible to enter a conclave to elect a new pope.

Yet, like Pope Francis, many of the over-80 cardinals have active ministry schedules and continue to travel the world on behalf of the church, their bishops' conferences and Catholic agencies and organizations.

"It's nothing special to turn 80 -- it happens all the time," said Portuguese Cardinal Jose Saraiva Martins, former prefect of the Congregation for Saints' Causes. He turned 80 at the beginning of 2012.

"We continue working," he said, because "there's always something to do."

Pope Francis, the cardinal told Catholic News Service, "is a fantastic, stupendous example for all of us - cardi-

nals, bishops, priests, laity - that we are called to serve the church and continue serving it at every age."

## Welcome to the club!

Three retired cardinals who spoke to CNS about the pope's impending birthday laughed when asked, "Is 80 the new 60?" But they all admitted to slowing down as the years pass and aching a little more.

"Life goes on; you have to go on with it," said Cardinal Theodore E. McCarrick, the 86-year-old former archbishop of Washington, who still travels the world on behalf of the church.

The cardinal said he must keep going because he is "trying to use all these experiences I've had in the past and put it at the service of the Lord and the service of his people." All the older cardinals "do that in one way or another. We're here to serve. I wish I'd served better; I wish I'd worked harder."

He said because "it touches me directly," he should not comment on the appropriateness of the Vatican rule that after the age of 80 cardinals are no longer members of Vatican congregations and no longer eligible to enter a conclave. But, he said, "you have to find other ways to be useful."

"Some of the cardinals do it in very spiritual and wonderful ways and others who are not as spiritual -- people like me -- we try to find other ways to be helpful," said the cardinal.

Official retirement brought more freedom, he said, "even though we are always bound by pastoral responsibility because we are still priests."

As one ages, he said, one's prayer life "should deepen. You should be more and more conscience of God's

presence in your life, not just if you are a cardinal, but everybody. We should be more able to appreciate how good God is to us and how wonderful it is that he gave us these responsibilities to help us help other people.

"We are here to do the Lord's work, to help our neighbor, to help those on the periphery, as the Holy Father likes to say," Cardinal McCarrick said.

As for Pope Francis' upcoming birthday, the cardinal said, "I certainly hope he will take care of himself. I think many of us worry about him -- he never seems to tire, but I think that's a gift he has from the Lord, not just the gift of energy, but of enthusiasm."

Cardinal Jozef Tomko, who at the age of 92 still stands tall and straight, has no doubts Pope Francis "will know how to face this birthday." For his part, the cardinal said he prays what he's prayed for all seven popes during his lifetime -- the traditional: "May the Lord preserve him, and give him life, and make him blessed upon the earth. ..."

"It is common experience that after the age of 80 one's physical and mental capacities are less fresh and tend to decline, with some exceptions," he said, which explains why cardinals are released from some responsibilities after they celebrate the big 8-0.

Cardinal Tomko said his own prayer life has changed over the years, but he did not connect the change to the idea of being closer to life's end. Rather, he said, it is because of "the 'provocations' and needs" of people in the world and "the examples I have before my eyes. I hope to be able to grasp the signs of the times around me as well as inspiration from above and from within my heart."

# CATHOLIC WORLD AT A GLANCE

## HHS contraceptive mandate in limbo awaiting new administration

WASHINGTON (CNS) -- The Little Sisters of the Poor and other religious employers that challenged the contraceptive mandate of the Affordable Care Act have been cautiously breathing a sigh of relief since the presidential election. "Everyone is still protected by the Supreme Court's order," but they know with a new administration it could change in minutes," said Mark Rienzi, lead attorney for the Becket Fund for Religious Liberty, which represented the Little Sisters of the Poor in the case before the court earlier this year. And even though nothing has been announced yet, Rienzi seems confident Donald Trump's campaign promises to repeal some or all of the Affordable Care Act would very likely put the contraceptive issue off the table. "We feel optimistic," he told Catholic News Service Nov. 22, stressing that a major part of Trump's victory stemmed from religious voters convinced he would best represent them with pro-life policies and Supreme Court nominee picks.

## Coordinated, creative approach sought to stem drug use

VATICAN CITY (CNS) -- The growing problem of drug abuse and increasingly creative and sophisticated ways suppliers reach users call for increased cooperation in preventing and stopping substance abuse, said several speakers at a Vatican-sponsored workshop. More than 50 experts in medicine, science, the judicial system, government and social policy, and pastoral care were invited to the Pontifical Academy of Sciences to discuss innovative and effective solutions to drug use, abuse and prevention. Pope Francis himself requested the special study session, which convened Nov. 23-24. During the meeting's opening session, Queen Silvia of Sweden spoke about the importance of focusing on young people and helping them make decisions and cope in ways that promote their well-being. That approach is central to the work of Mentor International, the organization she founded with the World Health Organization, she explained. Education and information alone are not enough to keep people from abusing drugs and alcohol, she said; prevention also requires "strengthening societies, families and children to choose healthy lifestyles." Sweden has highly restrictive laws aimed at cutting the illegal drug supply and demand, and it has extensive programs for preventing and treating addictions.

## Card. Dolan urges stronger effort to stop physician-assisted suicide

WASHINGTON (CNS) -- The chairman of the U.S. bishops' Committee on Pro-Life Activities has called for increased efforts and "renewed vigor" to stop legalized physician-assisted suicide after the practice was approved by voters in Colorado and the District of Columbia City Council. Cardinal Timothy M. Dolan of New York urged Catholics to join medical professionals, disability rights groups and others "in fighting for the authentic care" of people facing terminal illness in a statement released Nov. 21. "The act of prescribing a fatal, poisonous dose, moreover, undermines the very heart of medicine," Cardinal Dolan said. "Doctors vow to do no harm, and yet assisted suicide is the ultimate abandonment of their patients." He said physician-assisted suicide creates two classes of people including one whose suicides are to be prevented at any cost, and those whose suicides are deemed a positive good. "We remove weapons and drugs that can cause harm to one group, while handing deadly drugs to the other, setting up yet another kind of life-threatening discrimination," he continued. "This is completely unjust. Our inherent human dignity does not wane with the onset of illness or incapacity, and so all are worthy of protection."

**ADIRONDACK**

**CHRISTMAS BAZAAR**

**Lake Placid** – St. Agnes School to have its Annual Christmas Bazaar.

**Date:** Dec. 3  
**Time:** 9 a.m. to 2 p.m.  
**Features:** Toys, trees, wreaths, poinsettias, gifts, baked goods, crafts, raffles. Lunch served and childcare is available.  
**Contact:** Vendor space is available. Please call 518-523-3771 or email at infor@stagnesp.org

**CLINTON**

**SETON CHRISTMAS DINNER**

**Plattsburgh** – Seton Christmas Dinner will be held at Seton Catholic Central.  
**Date:** Dec. 4  
**Time:** 12 p.m. to 15  
**Price:** \$10, general admission, \$8, senior citizens and veterans. Under five are free  
**Features:** Turkey dinner with all the trimmings. Theme baskets to be raffled off and we also have a cash raffle..

**MODEL UN BENEFIT CONCERT**

**Plattsburgh** – Seton Catholic Central to present Patrick Fitzsimmons, an RCA recording artist and indie/folk legend.  
**Date:** Dec. 10  
**Time:** 6:30 p.m. to 9:30  
**Cost:** Adults, \$10; Students, \$6  
**Features:** Proceeds benefit Model UN's trip to Boston and NCCS.

**EMPTY MANGER CAROLING**

**Plattsburgh** – "Empty Manger" Christmas Caroling days are set  
**Date:** Dec. 9 and 17  
**Time:** 10 a.m. to 2 p.m.  
**Place:** Planned Parenthood  
**Contact:** Nancy Belzile at 518-593-6024

**FRANKLIN**

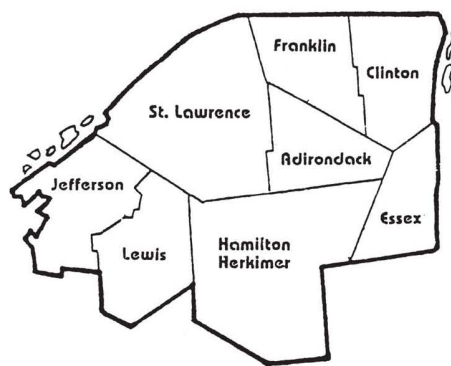
**CHRISTMAS TEA**

**North Bangor** – St. Augustine's Parish will hold their annual Christmas Tea  
**Date:** Dec. 4  
**Time:** 11 a.m. to 3 p.m.  
**Place:** Parish Hall  
**Features:** crafts, baked goods, Cake Walk, a Chinese Auction and raffle. Lunch will be available. Visit from Santa

**HAMILTON-HERKIMER**

**DAYS OF DISCERNMENT**

**Old Forge** – Discerning men are invited to consider the call to the priesthood.  
**Dates:** Dec. 4; Jan 29; Feb 12; Mar 5; Apr 2 and 23; May 7  
**Time:** 3 p.m.  
**Place:** St. Bartholomew's Rectory  
**Features:** Reflection, Vespers & dinner. Juniors in high school and older.



The North Country Catholic welcomes contributions to "Around the Diocese".

Parishioners are invited to send information about activities to:

North Country Catholic, PO Box 326,  
 Ogdensburg, NY 13669; fax, 1-866-314-7296;  
 e-mail news@northcountrycatholic.org.

Items must be received in the NCC office by the Thursday before publication.

**Contact:** Fr. Howard Venette, pastor.stbarts@roadrunner.com/ 315-369-3554;

**JEFFERSON**

**SPAGHETTI & MEATBALL DINNER**

**Evans Mills** – Spaghetti and Meatball dinner to be held to benefit Indian River Knights of Columbus.  
**Date:** Dec. 3  
**Time:** 4 p.m. to 7  
**Place:** St. Mary's Parish Center  
**Cost:** Adults, \$7; Seniors, \$6; Children under 12, \$5; under 5, Free

**LESSONS AND CAROLS**

**Watertown** – Lessons and Carols to be presented.  
**Date:** Dec. 11  
**Time:** 2 p.m.  
**Place:** St. Patrick's Church  
**Features:** The Festival of Lessons and Carols is a service of Scripture and song that dates to the late 19th century. In this service, we listen to nine Scripture lessons which recount the fall, the promise of a Messiah, the Incarnation, and the Great Commission to preach the Good News. Each lesson is followed by a carol or other song that reflects on the lesson's message and a brief prayer.

**IHC MYSTERY PLAYERS ADVENT**

**Watertown** – IHC Mystery Players to present 'The Birth of Jesus.'  
**Schedule:**  
**Dec. 4,** Immaculate Conception Church, Brownville at 6:30 p.m.;  
**Dec. 11,** at St. Peter's Church, Hammond at 6:30 p.m.;

**Dec. 18,** Holy Family Church, Watertown at 7:15 p.m.

**Contact:** Mystery players is also currently looking for spots to perform during Lent 2017. Interested churches please contact Terry at tburgess@spartanpride.org

**ADVENT TIME PRAYER**

**Sackets Harbor** – Advent Time of Prayer with Fr. Kevin O'Brien is set  
**Date:** Dec 10  
**Time:** 11 a.m. – 1:30 p.m.  
**Place:** St. Andrew's Parish Center  
**Features:** A light lunch of soup, no charge and all are welcome.

**FRANCISCAN MYSTERY PLAYERS**

The Franciscan Mystery Players of St. Mary's in Clayton and St. John's, LaFargeville, will present "The Birth of Jesus - A Franciscan Christmas".  
**Schedule:**  
**Dec. 4** at 6:30 p.m. at St. James, Carthage  
**Dec. 11** at 6:30 p.m. at St. Peter's, Syracuse  
**Dec. 18** at 6 p.m. at St. Anthony's, Watertown  
**Features:** Through use of special lighting and sound, this dramatic meditation on the birth of Jesus promises to enrich our celebration of the Advent and Christmas seasons. A free-will offering  
**Contact:** For more info, contact the parish office at 315-686-3398

**JINGLE BELL RUN**

**Carthage** – Augustinian Academy to have a 5K Fun Run and 1.5 mile walk

**Date:** Dec. 10  
**Time:** 10 a.m.  
**Cost:** \$25 for 5K; \$15 for 1.5 mile walk; \$30/\$20 after Nov. 15  
**Features:** Register online at imathlete.com and search for Jingle Bell Run. To benefit Augustinian Academy.

**HOLIDAY FOOD FAIR**

**Clayton** – Holiday Food fair to be held.  
**Date:** Dec. 3  
**Time:** 11 a.m. to 2 p.m.  
**Place:** St. Mary's Parish Center  
**Cost:** Food Fair, \$6; Photos with Santa, \$3; Children's Lunch (3-12) and Fun Room, Free  
**Features:** Over 50 special dishes prepared by parishioners from favorite family recipes for sampling. Santa will be on hand, photos with this jolly old soul are also offered (family photos too). Children's Fun Room provides the little ones the opportunity to create crafts for themselves or to give as gifts at no cost. At 1 p.m. the raffle drawings will be held (\$1 each or 6 for \$5, These are available right now at various Clayton stores, the parish office or from parishioners). There are 10 cash prizes valued at \$50 each.

**Features:** Over 50 special dishes prepared by parishioners from favorite family recipes for sampling. Santa will be on hand, photos with this jolly old soul are also offered (family photos too). Children's Fun Room provides the little ones the opportunity to create crafts for themselves or to give as gifts at no cost. At 1 p.m. the raffle drawings will be held (\$1 each or 6 for \$5, These are available right now at various Clayton stores, the parish office or from parishioners). There are 10 cash prizes valued at \$50 each.

**SPAGHETTI SUPPER**

**Watertown** – St. Anthony's Church Altar Rosary Society is to have a spaghetti dinner.  
**Date:** Dec. 1  
**Time:** 4:30 p.m. to 7 p.m.; Take-outs begin at 4 p.m., please bring your own containers  
**Place:** Msgr. Sechi Hall  
**Cost:** Adults, \$8; Children, \$4; Children under 3, Free; Sauce, \$5 per quart; Meatballs, \$.75 each

**BEREAVEMENT MEETING**

**Watertown** – An Ecumenical Bereavement Meeting to be held.  
**Date:** Dec. 5  
**Time:** 7 p.m.  
**Place:** Sisters of St. Joseph Hearshide Hospitality Room  
**Program:** Sister Norma Bryant, SSJ, on holiday grief

**LEWIS**

**DIVINE MERCY DEVOTIONS**

**Houseville** – Divine Mercy Devotions for the month of December will be held.  
**Date:** Dec. 4  
**Time:** 3 p.m.  
**Place:** St. Hedwig's Church  
**Features:** Evening Prayer, Exposition of the Most Blessed Sacrament, the Divine Mercy Chaplet, and Benediction.

**ST. LAWRENCE**

**CRAFT FAIR**

**Gouverneur** – Craft fair to be held with a visit from Santa.  
**Date:** Dec. 3  
**Time:** 10 a.m. to 3 p.m.  
**Place:** St. James School  
**Cost:** Donation  
**Features:** Santa will visit at 1:30 p.m. Over 50 vendors selling: Jewelry, wood-crafts, ceramics, stuffed animals, home-made dolls, leather goods, candles, knitted items, country crafts, Christmas ornaments and decorations, baskets, etc. There will also be a book sale. Lunch

**COMMUNITY BREAKFAST**

**Potsdam** – The K of Council 340 is hosting a community Breakfast.  
**Date:** Dec. 4  
**Time:** 8 a.m. to 1 p.m.  
**Place:** Potsdam Town Hall  
**Cost:** Adults, \$6; Children 12 and under, \$4; under 4, Free  
**Features:** All proceeds benefits Council 340 to continue service to the church and the community.  
**Contact:** For more information contact Grand Knight Colin Myers at colimmymyers@gmail.com or (315) 265- 6168

**DAYS OF DISCERNMENT**

**Potsdam** – Discerning men are invited to come together & consider the call the Roman Catholic Priesthood.  
**Dates:** Dec. 4 Jan 29; Feb 12; Mar 5; Apr 2 and 23; May 7  
**Time:** 3 p.m.  
**Place:** St. Mary's Rectory  
**Features:** Reflection and vespers. No reservation necessary. Open to men who are Juniors in high school and older.  
**Contact:** Your Catholic Campus Minister or Father Stephen Rucker, pastorsmsp@gmail.com, 315-265-9680; or Fr. Doug Lucia, frdoug@twcny.rr.com

**DIOCESAN EVENTS**

**VOCATIONAL DISCERNMENT**

The Vocation Office has scheduled three Operation Andrew dinners and two women's discernment retreat days.  
**For men:** Operation Andrew Dinners for Discerning Men will be on Nov. 30 in Ellenburg, Dec. 5 in Carthage, and Dec 13 in Canton.  
**For women:** Women's Discernment Retreats will take place on Nov. 26 in Watertown and Jan. 7 in Morrisonville  
**Contact:** Please contact Cathy Russell, Vocation Coordinator: 315-393-2920 or crussell@rcrdony.org with any questions or to register.



## The Pontifical Mission Societies of the Diocese of Ogdensburg, Inc.

The Society for the Propagation of the Faith

Sr. Mary Ellen Brett, SSSJ, Director  
622 Washington St., Ogdensburg, NY 13669  
(315) 393-2920; fax 1-866-314-7296  
mbrett@rcdony.org

# A time of thanks

From the Director's Desk  
Sister Mary Ellen Brett, SSSJ  
Diocesan Mission Director

Thanks to all of you throughout our North Country who have so generously given to our brothers and sisters in the developing countries. I give thanks to Almighty God when I reflect upon your generosity in prayer and sacrifice for the missions. Reaching out to offer material and prayerful support evokes a feeling of unity and solidarity within our entire human family.

Traditionally in the Catholic Church, November has been dedicated as a time of special prayer for our deceased and remembering fondly the joy they brought into our lives. It is indeed an opportune time the Mission Office to give thanks for our benefactors who were witnesses to the Gospel by their prayers and sacrificial offerings to the Society for the Propagation of the Faith.

We remember in prayer especially the faithful departed who remembered the Missions in their will. This remembrance of the mission church is a lasting testament of their good will so others may hear the good news about Jesus Christ's love for them.

The Diocesan Mission Office wishes to acknowledge in thanksgiving the following bequests made to the Society for the Propagation of the Faith, whose legal process has been completed this year. It is worth noting that we have several other generous bequests still completing their legal process and will be fully acknowledged next year.

### 2016 Bequests

As of November 1, 2016

Donor		Gift Amount
Estate of Reverend Robert L. Cotter	4/1/2016	\$200.00*
Estate of Ronald M. Buckley	7/27/2016	\$50.00*
Estate of Reverend Edward Papp	10/27/2016	\$6,945.00
Estate of Reverend George Maroun	11/8/2016	\$500.00*

\*Indicates donation for Announced Mass Intentions

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## OBITUARIES

**Altona** — David J. Thume, 62; Funeral Services Nov. 26, 2016 at Holy Angel's Church.

**Ausable Forks** — Ruth I. (Murcra) Hamilton, 86; Funeral Services Nov. 20, 2016 at the Thwaits-Zaumetzer Funeral Home; burial in Holy Name Cemetery.

**Croghan** — Michael A. Nortz, 59; Memorial Services Nov. 23, 2016 at St. Stephen's Church.

**Croghan** — Isaac W. Plantz, 36; Memorial Services to be held at St. Stephen's Church; burial in Beaches Bridge Cemetery.

**Keeseville** — Stanley E. "Gary" Bordeau Sr., 72; Funeral Services Nov. 25, 2016 at St. John's Church.

**Lowville** — Richard L. "Dick" Cole, 67; Funeral Services Nov. 23, 2016 at St. Peter's Church;

**Madrid** — Violet M. Tiernan, 72; Funeral Services Nov. 22, 2016 at St. John the Baptist Church; burial in St. John's Cemetery.

**Massena** — John L. "Jack" Morgan, 67; Fu-

neral Services Nov. 19, 2016 at Church of the Sacred Heart; burial in Calvary Cemetery.

**Plattsburgh** — Elizabeth A. "Betty" (Guerin) Longe, 87; Funeral Services Nov. 19, 2016 at the Brown Funeral Home; burial in St. Peter's Cemetery.

**Plattsburgh** — Katherine "Kay" E. (Fleming) Mero, 96; Funeral Services Nov. 23, 2016 at St. Peter's Church; burial in Mt. Carmel Cemetery.

**Plattsburgh** — Cecilia (Facteau) Reavis, 83; Funeral Services Nov. 28, 2016 at St. Peter's Church; burial in Columbarium at St. Peter's Cemetery.

**Theresa** — N. Clyde Pickert, 86; Funeral Services Nov. 21, 2016 at Frederick Bros. Funeral Home; burial in St. Michael's Cemetery.

**Waddington** — Lyman John Raleigh, 54; Funeral Services Nov. 23, 2016 at St. Mary's Church.

**Watertown** — Charles J. "Chuck" Elliott, 90; Funeral Services Nov. 23, 2016 at Our Lady of the Sacred Heart; burial in Glenwood Cemetery.

**Watertown** — Mary Elizabeth Ligamari Rist, 56; Funeral Services Nov. 5, 2016 at St. Anthony's Church; burial in Glenwood Cemetery.

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— PRAYER SUGGESTION —

O Jesus, Eternal High Priest, live in (name a priest), act in him, speak in and through him. Think your thoughts in his mind, love through his heart. Give him your own dispositions and feelings. Teach, lead and guide him always. Correct, enlighten and expand his thoughts and behavior. Possess his soul; take over his entire personality and life.

Replace him with yourself. Incline him to constant adoration and thanksgiving; pray in and through him. Let him live in you and keep him in this intimate union always. O Mary, Immaculate Conception, Mother of Jesus and Mother of our priests, pray and intercede for (...) Amen.

December  
Divine Infancy

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## ADVENT REFLECTION

## Finding God in 'God-forsaken places'

By Sister Debbie Blow, OP  
Director, North Country Mission of Hope

*"But a shoot shall sprout from the stump of Jesse, and from his roots a bud shall blossom, the spirit of God shall rest upon him."*

ISAIAH 11:1-10

For many years, I simultaneously loved and also disliked this entire passage from Isaiah. While I love the image of a blossom, a shoot sprouting from seeming dead wood, I have also wondered why anyone would want life to sprout from a stump of dead wood.

The words of promise and of hope that follow seemed too idyllic to be true in my own personal experience, even if they were referring to a Messiah I've lived my life believing in.

And then, I entered the dumps of Managua, Nicaragua, where hundreds of children live among the vultures (both human and animal), the stench of burning garbage, and the acrid smoke that left one gasping for air. It is through my ministry of service to the marginalized and poor of Nicaragua, that I experienced both the pain and the promise of this passage on a much deeper level.

One such experience forever seared my heart, soul and memory during one of



Dominican Sister Debbie Blow, executive director of the North Country Mission of Hope based in Plattsburgh, writes about her encounter with this little girl who finds her food in a dump in Managua, Nicaragua.

my visits to this hell hole. I was with our driver and we were searching for a place where we could set up a site at which to feed the children who wrestled the buzzards and wild boars for food. As we stopped in this apparent God-forsaken place, I literally burst into tears and uttered: "Oh my God, where are you"? How could anything survive in this hell hole where hun-

dreds of humans rush the garbage trucks trying to get first dibs on the scraps falling from their dumping, or where adults were known for trafficking these children?

At that very moment, a small girl, with knotted hair, tattered clothing, and dirt caked on her face, rushed toward me, wrapped her tiny filthy hands around my waist and her bare feet

around my knees, looked up at me and asked, "Are you going to feed me"? My heart sank to my toes as I had to be honest and tell her that I was sorry, but I had no food that day....there was no way I could mislead that child who was in all truth, "a lamb among the wolves", of which our reading speaks. Yet, instead of running away from me (which is probably what I would have done had the tables been reversed), she took my hand and walked with me.

At that precise moment, I suddenly understood this passage from Isaiah on a level I never believed possible. She was the shoot of hope for me; she was the blossom of humanity that embodied Christ for me. She was a sign for me, that even in the worst hell holes created by human beings, God was present, hope was still being birthed, and this little one was a sacrament, a sign for the nations, and most especially, for me! She is the one who comes to mind each time another child of war appears on TV, another child is washed ashore because of our inhumanity to one another, another child who is malnourished and emaciated is placed in my arms. She and all these children are the sprouts of hope amidst the darkness.

The end of this life changing experience is that after much discernment and consultation, we began to feed the children in that dump three days a week. And when I returned with the first delivery of food, that same little girl with the same runny nose, same tattered clothing and same knotted hair, looked at me with trusting, innocent, hopefilled, piercing eyes that I will never erase from my memory, and simply said: "I had hoped you would come back".

Yes, the promises of Isaiah, the promises of a God of compassion, who would

judge the poor with justice, and the promises of another child being birthed in a stable, merged into a realization of what the martyred Archbishop Oscar Romero also understood, i.e., "We are prophets of a future not our own".

**She was a sign for me,  
that even in the worst hell  
holes created by human  
beings, God was present,  
hope was still being birthed**

Hope was borne in a place where hell thought it had a juggernaut on life. As we reflect on the readings of Advent, may we always seek the sprout that springs forth from seeming death; may we always find God in the midst of darkness and may we foster a human community that understands that justice and peace will not be fully birthed until we walk with hearts of compassion, peace, and justice, cradling the fragile signs of hope.

So, as you continue your Advent journey, what are the blessings and the invitations of this reading as you walk the journey of peace and justice in the weeks ahead?

Where, in your personal life or ministry experiences, have you found buds of hope amidst seemingly endless darkness?

Do you live with the understanding that we are all called to be "prophets of a future not our own"? How do you do that?

Are you open to the radical inner change and commitment needed to sow peace and foster justice for the most marginalized among us?

Prayer: God of hope and promise, help me/us to be open to the many signs, the many blossoms of hope, of life, of promise that you set before us each day. Help us to live and be hope to those in need of justice both in word and in deed.



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