

## INSIDE THIS ISSUE

Pope's message for first World Day of the Poor | PAGE 17

Holiday family fare at the movie theater | PAGE 20

The Diocese of Ogdensburg Volume 72, Number 27

# NORTH COUNTRY CATHOLIC

NOV. 29, 2017

## This is Mass:

**VATICAN CITY (CNS)** - If people really understood that participating at Mass is witnessing Christ's suffering, death and resurrection, then maybe they would stop taking pictures, talking and acting as if it were some kind of show, Pope Francis said Nov. 22 at his weekly audience.

"This is Mass: to enter into

Jesus' passion, death, resurrection and ascension. When we go to Mass, it is as if we were going to Calvary, it's the same," the pope said.

If people realize that Jesus is truly present in the Eucharist and is letting himself be broken and pouring out his love and mercy for everyone, "would we allow our-

selves to chitchat, take pictures, to be on show? No," the pope said. "We would be silent, in mourning and also in joy for being saved."

The Mass, as a "memorial," is more than just remembering an event from the past, the pope said; it is making that event present and alive in a way that transforms

those who participate.

"Every celebration of the Eucharist is a beam of that sun that never sets, which is the risen Jesus Christ. To take part in Mass, especially on Sundays, means entering into the victory of the resurrection, being illuminated by his light, warmed by his heat," he said.

## ADVENT BEGINS

Church year starts Dec. 3



CNS PHOTO/GREGORY A. SHEMIT

An Advent wreath is depicted in a stained-glass window at Christ the King Church in Commack, N.Y. Advent, a season of joyful expectation before Christmas, begins Dec. 3 this year. The Advent wreath, with a candle marking each week of the season, is a traditional symbol of the liturgical period. This week, Msgr. Paul Whitmore writes about the scripture readings for the first Sunday of Advent in his "Scripture Reflections" column. "We need to keep out a sharp eye for Jesus long before Christmas day. If our hearts make us more alert to the needs of our family, to all those hungry and homeless that insistently knock at our door through the many December appeals ... then we will surely get so much more from our Advent prayer and liturgies, our Advent wreaths and our Jesse tree," he writes.

FULL STORY, PAGE 4

## Diocesan financial reports

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

In his introduction to the report, Bishop LaValley writes, "The Fiscal Office provides prompt professional support to our parishes and related institutions, enabling us to be good stewards of the gifts with which we have been entrusted."

SPECIAL SECTION, PAGES 5-16

## Mystery Players

Teens from Clayton/LaFargeville and from IHC in Watertown present prayerful programs for Advent

FULL STORY, PAGE 3

## VOCATION AWARENESS....AND GENEROSITY



In addition to praying for the nine seminarians from the diocese during National Vocation Awareness Week, students from St. Peter's Church, Lowville; St. Mary's Church, Glenfield, and St. Hedwig's Church, Houseville, brought in items to send as care package for each of them. Items collected included food treats, personal hygiene items and reading and writing materials. Each seminarian will receive a large box filled with the items and a personalized card. Pictured are students representing each class, front, from left, Morgan Walters, Brody Fayle, Harper Abbey, Makenna Rhubarb, and Landon Monnat; back, Gavin Walters, Shelby Law, Madison Rhubarb, Hayden Beyer, Mia Hanselman and Chase Morrow.

**GIFT THAT KEEPS ON GIVING:** Subscription to the *North Country Catholic*, p. 3



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## EDITOR'S NOTE

## Turkey is eaten but 'thanks' go on

Thanksgiving can't be over yet. There are still enough leftovers in our refrigerator to carry us through the middle of the week!

That's a good enough reason to continue the litany of thanks begun in last week's *NCC* which was filled with appreciation for priests.

This week, we need to offer special thanks to the people who are responsible for most of the content of this issue of the diocesan newspaper.

Michael Tooley, our diocesan

fiscal office and his team have prepared the annual financial report: twelve pages of facts and figures, charts and notes which provide a transparent look at the financial health of the Diocese of Ogdensburg.

Mary Lou  
Kilian

And the financial health is good indication of our spiritual health since money to invest in programs and people wouldn't be available without the generosity of parishioners across the North

Country.

"The sacrificial giving re-

flected in this statement speaks loudly of the vibrancy of faith and generosity of heart of so many," Bishop LaValley said.

So thank you, thank you to Mike as well as Peggy Garrison, Karen Ruddy, Heather Ladouceur, Cindy Granger and Kim Snover.

And while we're thanking teams, I would be remiss if I didn't take this chance to thank mine.

When we plan a special issue, such as "We Appreciate Our Priests" or the annual financial report, editorial assistant Christine Ward knows she's in for some long days – and

nights - of work.

On her deadline day last week, she woke up at 3 a.m. to make sure all 63 "thank you, Father" ads were completed in time.

Not that I take Christine for granted (too much), but I wasn't the least bit surprised. So 'thank you' Christine and 'thanks' as well to our regular writers and photographers from across the North Country who help us keep up with all the Catholic news that's fit - and necessary - to print.

Well done, good and faithful servants... of Catholic giving and Catholic news.

Well done!

## FATHER MUENCH SAYS

## From the ordinary to the days of Advent

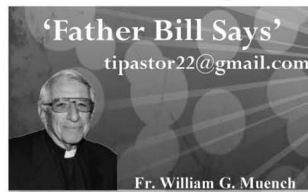
These last weeks of November into the weeks of December are very unique in our Catholic spirituality. This time is the completion of the Catholic Liturgical year, proceeding into the new Liturgical year that is Advent – our preparation for Christmas.

The Gospel theme of these weeks is central and an important part of our Catholic faith: that is death leading to new life, a new resurrection.

The theme appears often in our liturgy and teachings, especially at Holy and Easter. In those feasts, we celebrate the death of Jesus and his rising to new life, his resurrection.

As we close this Liturgical year, we are led to a deeper faith in our Lord that leads us to recognize our own mortality. And Jesus promises that we will then find our own resurrection to new life with God in Heaven. We have faith that Jesus died – as we all must – and we believe that Jesus promised us that we will experience a resurrection like his.

The Church chooses Scriptures for Masses during these weeks as we end this Liturgical year to remind us of this passage from death to resurrection. And so we are led to



'Father Bill Says'

tipastor22@gmail.com

Fr. William G. Muench

Advent, a time to prepare ourselves for Christmas, the Birth of Jesus, a time of new life for us all as the Lord becomes one of us. At Christmas, Jesus comes to our world to bring us joy, peace and the love of God.

The message of these Gospel readings is to prepare ourselves to meet the Lord. We will one day meet the Lord face to face – we all must. During Advent, we are called to prepare ourselves to meet the Lord to prepare ourselves for the Birth of Our Lord and Savior, Jesus Christ. Prepare yourselves to celebrate Christmas.

So, how to prepare ourselves? I believe our best preparation is by establishing a good relationship with Jesus – right now. I am certain that Jesus wishes to be part of our lives each and every day that is ours.

We are taught by the Gospels that Jesus wants to be part of our lives, to walk with us, to

guide us, to love us, to forgive us. However, we must open our heart to the Lord; we must be ready to listen, to hear the Word of the Lord and to recognize God's message to us at prayer and at Mass. We must be ready to follow his guidance as Jesus brings opportunities to do well, to love well, to act in the Spirit of our God into our lives.

In addition, just before Advent – the Church dedicates a Sunday for the celebration of the feast of Christ the King. In this feast, the Church reminds us that we will find peace when we allow Jesus to be our King. The Feast is our opportunity in faith to make our personal dedication in love to make Jesus our King, that our King may lead and guide us.

Our King leads us in love. That love is affirmed for us when we recognize that our King was nailed for us on a cross. Our King has a cross for a throne. He died for us.

So, this spirituality is a focus of our life as a Christian. Each one of us, followers of Jesus, longs for a good relationship with our Lord. However, I know that often in my journey of life there are times when I have drifted far from my Lord.

My friendship with Jesus has been interrupted by serious failings, by sins. There is no doubt – there is no other way to put it – I will solve this situation only when I put these failings, these sins to death.

God will forgive me but I must eradicate all that keeps me from living like a disciple of the Lord. I must put them to death. For you see, it is only then that I will find a new life, that this will be a time of new life, of resurrection. Then I will find the happiness of a close relationship with my Lord. There it is – death to resurrection – my passage to new life – a new friendship with Jesus.

So, now Advent – the Scriptures will tell us to "Prepare ourselves." Get yourselves ready for the happiness of another Christmas. Again, the only preparation that will matter is a good relationship with Jesus – now – today. This will bring us to the happiness of Christmas with family and with ourselves.

So let us be grateful to God for the birth of Jesus. Jesus changed our world by becoming one of us. Jesus longs to bring his love and friendship to each one of us.



# Advent programs

Two groups of young people are presenting Advent programs depicting the birth of Jesus:

### IHC Mystery Players

The Mystery Players of Immaculate Heart Central School in Watertown offer prayerful meditations on the Nativity, through the use of acting, narration, music, and lighting.

The first performance took place Sunday at Summit Village.

Upcoming presentations are:

- Dec. 3 at 6 p.m. at Notre Dame Church, Ogdensburg
  - Dec. 10 at 6 p.m. at St. James Church, Gouverneur
  - Dec. 17 at 7:15 p.m. at Holy Family Church, Watertown
- All events are open to the public with free admission.

### Franciscan Mystery Players

"The Birth of Jesus, A Franciscan Christmas," will be presented by St. Mary's (Clayton) and St. John's (LaFargeville) Franciscan Mystery Players Dec. 17 at 6 p.m. at St. Mary's Church in Clayton.

Based on St. Francis' recreation of the Nativity at Greccio, Italy, over 800 years ago, this Christmas mystery play attempts to portray the events surrounding the Lord's birth, as real as possible, from the birth to the slaughter of the innocents.

This presentation hopes to renew the real meaning of Christmas in such a way that its true message speaks to our hearts, the world we live in, and our daily lives.

A free-will offering will be accepted.

# SEMINARIAN IS INSTALLED AS ACOLYTE



PHOTO BY KEN SNOW

Matthew Conger, a seminarian of the Diocese of Ogdensburg was among the 18 students of the Pontifical College Josephinum in Columbus, Ohio, installed as lectors or acolytes Nov. 1. Bishop Reverend Terry R. LaValley was the principal celebrant of the Mass held in Saint Turibius Chapel. Acolytes, traditionally second-year theologians, are entrusted with the duties of attending to the altar, assisting the deacon and priest at Mass, and distributing Holy Communion as an extraordinary minister. From left are Bishop LaValley, Conger and Msgr. Christopher Schreck, rector/president of the Josephinum.

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To all the Cursillista priests of the Diocese for their spiritual direction, continuing support and commitment through the years we offer our grateful appreciation and thanks.

The North Country Cursillo  
of the Diocese of Ogdensburg

Congratulations  
**Matt**  
on your recent installation  
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## SCRIPTURE REFLECTIONS

# Advent Season begins

Just about every child has memories of playing "Hide and Seek." The last one tagged had to hide his face without peeking while the rest scattered to new hiding places before the call came, "Here I come, ready or not!"

And there's the theme for this First Sunday of "Year B" - another Advent season in which we will concentrate on the Gospel of Mark. It's a time to cut way down on aimless TV and Internet "surfing" and plan some good Advent reading and prayer.

This Sunday's selections from Isaiah show a chastened people. Very like ourselves! We have been chastened by hurricanes, flooding, earthquakes and fires. There is a general consensus about a corroded society, filled with division and uncertainty. Like the Israelites of old, we have come to realize the depth of our misery.

Do you remember the great musical "Mame", and the song, "We need a little Christmas"? But...we need a little Advent first. On this first day of the Church's New Year, we get valuable

direction and instruction from the readings.

First of all, we need to begin this Advent in a spirit of genuine humility. Only if we accept the real relationship we have with our God can we accept the beautiful suggestion that we're like clay in the hands of God the Potter. We find that toward the end of today's first reading. We can well take this as a central theme for our Advent - a lump of clay

being shaped each day of Advent by the loving hand of God.

St. Paul stirs us to courage, reminding us how much God has gifted us, and is the source of guidance in our use of those gifts. The core of Advent is watching and waiting with sharp eye. Do you remember that wonderful story of Martin the Cobbler? While reading his daily Scripture one night, Martin was sure that Jesus had spoken to him, promising to come and visit him the next day. All day long he waited, somewhat impatient at just ordinary folk coming to him with their problems.

Sadly he prepared for bed, seeking consolation as usual in Scripture, when Jesus suddenly appeared and revealed to him that he had come that day in the shape of all those ordinary people, in their poverty and pain. What a great lesson



Monsignor  
Paul E.  
Whitmore



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## DEC. 3

## First Sunday of Advent

## READINGS

Isaiah 63:16b-17, 19b:64:2-7

Corinthians 1:3-9

Mark 13:33-37

Martin learned that day.

We need to keep out a sharp eye for Jesus long before Christmas day. If our hearts make us more alert to the needs of our family, to all those hungry and homeless that insistently knock at our door through the many December appeals - Campaign for Human Development, Collection for Retired Religious, Food for the Poor, and Christmas gifts for needy children, then we will surely get so much more from our Advent prayer and liturgies, our Advent wreaths and our Jesse trees.

We will see Christmas day as the climax and joy of the waiting, for we have spent four weeks learning how and where to recognize the face of the Christ Child.

If we can't recognize him in all the people around us, then we'll never recognize Him when He comes this year and next year, and for the final judgment. Advent is a time of joy, a time for prayer and listening, a time of growing deeply in the real spirit and meaning of Christmas.

## 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, PO Box 2446, Plattsburgh, NY, 12901; [terrianneyanulavich@yahoo.com](mailto:terrianneyanulavich@yahoo.com) Phone: 518-483-3261; or Fr. Christopher Carrara, the Episcopal Vicar for Clergy at 315-393-2920, ext. 1340

## Bishop's Schedule

**Nov. 29** - 9:45 a.m., Episcopal Council Meeting at the Bishop's Residence in Ogdensburg

**Nov. 30** - 12 p.m., Mass at St. Mary's Cathedral

5 p.m., Holy Hour followed by Operation Andrew Dinner at St. John Bosco Church in Malone

**Dec. 2** - 4 p.m., Mass at St. Mary's Cathedral

**Dec. 3** - 11 a.m., Mass at Holy Family Church in Watertown followed by the Confirmation Destination Family Catechesis Program

**Dec. 4** - 7:15 p.m., Novena and Mass at St. Mary's Cathedral

**Dec. 5** - 11 a.m., Council of Priests Meeting at the Bishop's Residence in Ogdensburg

**Dec. 6** - 9:30 a.m., Diocesan Department Heads Meeting at Wadhams Hall in Ogdensburg

## Rest in Peace

**Nov. 29** - Msgr. Michael Kelly, 1957; Rev. Peter A. Ward, 1984

**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. 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

## 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. Upcoming sessions:  
**Dec. 2** - 10 a.m., Immaculate Heart Central School, Watertown

## Environmental Stewardship

## A Wake Up!

In Mark's Gospel 15:37 Jesus tells us: "Stay awake, for you know not when the master of the house is coming." This challenge to stay awake and to be watchful is one that we find woven in the Scripture readings as we begin this Advent season.

The question I might ask myself as a disciple of Jesus is, What do I need to wake up to in light of today's world and the place that God has entrusted to us as humans?

In a program entitled, *Awaken the Dreamer, Changing the Dream*, we are urged to 'wake up' from the trance of the modern world that is based on some unexamined assumptions. These assumptions affect the choices we make each day.

One of these unexamined assumptions is: The earth's resources are unlimited and they are there for us to use as we see fit. However, scientific facts tell us that these natural resources are finite. If we continue to live according to this assumption, it will take four or more planets to sustain this current way of living. As part of this Program, an animated wombat character says it this way:

*"This is your home; it's the only one you got. ... cherish it, protect it, it's the only one you've got. The animals, the water, the sky, the ground, the bugs, the fish, the people - they are all connected. Everything is connected. They all depend upon each other. If you forget that you are doomed, let me repeat, doomed. ... So get in gear. Remember all is one."*

The message of the Wombat echoes that of Jesus (John 17:21), scientists, and Pope Francis in Laudato Si: Care for Our Common Home; namely, we ARE all one. Our view of the natural world and each other will have a subtle but real effect on our choices.

Advent may be a good time to wake up to how this unexamined assumption may affect the way we shop, decorate and prepare for Christmas this year.





## Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg 2016-2017 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 Fiscal Office provides you and me with 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, 2016 – June 30, 2017 Fiscal Year.



As you see, the data continues to indicate how blessed the Diocese is with individuals and families who so generously support the many ministries of our Church here in the North Country. The mission of Christ and the building up of His Church continues with such vigor and joy in our Diocese. As you know, we continue to embrace the Priorities and Goals which we have established as part of our envisioning process. The sacrificial giving reflected in this statement speaks loudly of the vibrancy of faith and generosity of heart of so many.

I am particularly grateful to our Diocesan Fiscal Officer, Mr. Michael Tooley and the Fiscal Office staff for their competent management of the Diocese's financial resources. 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 to be good stewards of the gifts with which we have been entrusted. I am, also, most appreciative of 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,

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, 2017, 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 2016-2017 INCLUDE:

- The Independent Auditor's opinion that the diocese has received on its financial statements for the fiscal year ended June 30, 2017, is an unmodified opinion. This is the 21st 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 \$77,927,735 as of June 30, 2017. This amount consists of investment of funds for the following purposes:
 

1. Amounts owed to investors in Diocesan Trust Fund . . . .	\$ 24,035,847
2. Amounts owed to investors in Deposit & Loan Fund, net of loans receivable from borrowers in the Fund.....	\$ 23,529,723
3. Reserves for Charitable Gift Annuities . . . . .	\$ 1,268,986
4. Reserves for Pending and Unreported Insurance Claims..	\$ 2,178,593
5. Reserves for Priests' Retirement . . . . .	\$ 10,200,440
6. Other Investments . . . . .	\$ 16,714,146
Total	<u>\$ 77,927,735</u>

The market value of investments as of June 30, 2017 is \$9,336,573 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 \$26,433,898, which is \$1,352,323 higher than their value as of June 30, 2016. The Plan remains underfunded due to significant investment losses eight years ago, and negative investment performance in two of the past three fiscal years. Its funded status as of July 1, 2017 is 72.6% of the present value of accrued benefits, as compared to 76.6% one year earlier. The diocesan central office share of this unfunded liability as of June 30, 2017 is \$242,287, and is recorded as Accrued Pension Obligations. The present value of accrued benefits for retirees and beneficiaries is 114% 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 gain of \$2,557,943 for the fiscal year ended June 30, 2017. Temporarily restricted net assets had a gain of \$797,095 in 2016-17.
- Total revenues, gains and other support were \$4,761,532 higher when compared to the fiscal year ended June 30, 2016. This is primarily due to investment performance, as realized and unrealized losses on investments were \$3,346,225 higher in 2016-17 versus 2015-16. Total expenses decreased by \$90,329.
- 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, 2017, in the amount of \$465,216.
- 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, 2017.

The Diocesan Fiscal Office is available to answer any questions a reader may have after review of the audited financial statements for 2016-2017. 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 J. Tooley  
Diocesan Fiscal Officer



# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg 2016-2017 Audited Financial Statements Independent Auditor's Report



Pinto Mucenski Hooper  
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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 (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, 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, 2017 and 2016, 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, 2017

## Diocesan Fiscal Office Staff

*Serving the fiscal needs of the  
Diocese of Ogdensburg*



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, 2017 and 2016***

	6/30/2017	6/30/2016
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,541,179	\$ 3,006,395
Accounts Receivable	445,388	303,577
Accrued Interest Receivable	163,630	136,081
Due from Lay Employees' Retirement Obligation	403,436	422,757
Inventories	22,001	14,654
Prepaid Expenses	405,087	399,910
Investments at Fair Value	77,927,735	68,591,162
Other Investments	429,747	377,618
Loans Receivable - Ministry - Net of Loan Loss Reserve	470,883	434,994
Loans Receivable - Parishes and Affiliates - Net of Loan Loss Reserve	2,170,022	2,500,919
Land, Building, and Equipment - Net of Accumulated Depreciation	2,068,912	2,100,174
Restricted Assets	<u>26,433,898</u>	<u>25,081,575</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 113,481,918</u></b>	<b><u>\$ 103,369,816</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 176,739	\$ 199,292
Accrued Compensation	86,765	83,018
Collections Payable	252,724	238,557
Accrued Interest Payable	108,479	95,067
Deferred Revenue	630,484	665,060
Insurance Claims Payable	2,943,179	2,564,152
Reserve for Insurance Claims	2,178,593	2,526,143
Deposits Payable	25,699,745	22,236,421
Diocesan Trust Fund	24,035,847	22,171,887
Charitable Gift Annuities Payable	663,728	638,628
Disaster Relief Funds Collected	11,653	11,310
Accrued Pension Obligation	242,287	185,947
Lay Employees' Retirement Obligations	<u>26,433,898</u>	<u>25,081,575</u>
Total Liabilities	<u>83,464,121</u>	<u>76,697,057</u>
<b>NET ASSETS</b>		
Unrestricted:		
Undesignated	4,890,134	4,489,564
Designated	<u>10,777,923</u>	<u>8,620,550</u>
Total Unrestricted	15,668,057	13,110,114
Temporarily Restricted	13,074,537	12,277,442
Permanently Restricted	<u>1,275,203</u>	<u>1,285,203</u>
Total Net Assets	<u>30,017,797</u>	<u>26,672,759</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 113,481,918</u></b>	<b><u>\$ 103,369,816</u></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, 2017**

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	2017 Totals
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>				
Diocesan Assessments	\$ 1,954,747	\$ 74,676	\$ -	\$ 2,029,423
Contributions	1,647,631	661,067	-	2,308,698
Bequests	408,505	34,302	-	442,807
Contributed Services	115,211	-	-	115,211
Investment Income	1,005,052	342,736	-	1,347,788
Net Realized and Unrealized Gains and (Losses) on Investments	1,481,718	1,240,483	-	2,722,201
Grants	67,590	40,000	-	107,590
Management Fees	406,918	-	-	406,918
Other Revenue	412,090	12,556	-	424,646
Auxiliary Services	2,546,153	-	-	2,546,153
Gain or (Loss) on Disposal of Assets	3,208	-	-	3,208
Change in the Value of Charitable Gift Annuity	-	(47,006)	-	(47,006)
Net Assets Released from Restrictions	-	-	-	-
Satisfaction of Program Restrictions	1,561,719	(1,561,719)	-	-
Total Revenues, Gains, and Other Support	<u>11,610,542</u>	<u>797,095</u>	<u>-</u>	<u>12,407,637</u>
<b>EXPENSES</b>				
Pastoral	509,127	-	-	509,127
Religious Personnel Development	2,053,446	-	-	2,053,446
Education	1,498,103	-	-	1,498,103
Social Services	336,485	-	-	336,485
Cemeteries	4,643	-	-	4,643
Diocesan Administration	2,070,161	-	-	2,070,161
Auxiliary Services	2,534,294	-	-	2,534,294
Total Expenses	<u>9,006,259</u>	<u>-</u>	<u>-</u>	<u>9,006,259</u>
<b>CHANGE IN NET ASSETS</b>	<u>2,604,283</u>	<u>797,095</u>	<u>-</u>	<u>3,401,378</u>
<b>CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN</b>	(56,340)	-	-	(56,340)
<b>TRANSFERS</b>	10,000	-	(10,000)	-
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>13,110,114</u>	<u>12,277,442</u>	<u>1,285,203</u>	<u>26,672,759</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 15,668,057</u>	<u>\$ 13,074,537</u>	<u>\$ 1,275,203</u>	<u>\$ 30,017,797</u>

	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)	-	-
Total Revenues, Gains, and Other Support	<u>8,785,705</u>	<u>(1,139,600)</u>	<u>-</u>	<u>7,646,105</u>
<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
Total Expenses	<u>9,096,588</u>	<u>-</u>	<u>-</u>	<u>9,096,588</u>
<b>CHANGE IN NET ASSETS</b>	<u>(310,883)</u>	<u>(1,139,600)</u>	<u>-</u>	<u>(1,450,483)</u>
<b>CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN</b>	(13,850)	-	-	(13,850)
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>13,434,847</u>	<u>13,417,042</u>	<u>1,285,203</u>	<u>28,137,092</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 13,110,114</u>	<u>\$ 12,277,442</u>	<u>\$ 1,285,203</u>	<u>\$ 26,672,759</u>

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  
Mr. John Mullikin



Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

# *Statements of Cash Flows*

## *For the years ended June 30, 2017 and 2016*

	6/30/2017	6/30/2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 3,401,378	\$ (1,450,483)
<b>ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Depreciation	128,816	130,812
Net Realized and Unrealized (Gains) Losses on Investments	(2,722,201)	624,024
(Gain) Loss on Sale of Fixed Assets	(3,208)	776
Change in the Value of Charitable Gift Annuity (CGA)	47,006	232,725
Decrease (Increase) In:		
Accounts and Loans Receivable	(177,700)	28,733
Accrued Interest Receivable	(27,549)	33,617
Due from Lay Employees' Retirement Obligations	19,321	(22,251)
Inventories	(7,347)	6,411
Other Assets	-	103,372
Prepaid Expenses	(5,177)	(31,831)
Increase (Decrease) In:		
Accounts Payable	(22,549)	(171,380)
Accrued Compensation	3,747	(49,384)
Accrued Interest Payable	13,412	18,212
Deferred Revenue	(34,576)	(96,176)
Insurance Claims Payable	379,027	2,564,152
Reserve for Insurance Claims	(347,550)	(23,898)
Other Liabilities	14,509	(19,209)
Net Cash Provided (Used) by Operating Activities	659,359	1,878,222
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Equipment	15,000	4,200
Purchase of Furnishings and Equipment	(109,346)	(38,752)
Net Change In:		
Restricted Assets	(1,352,325)	2,323,680
Investments	(6,666,502)	(1,546,541)
Loans Receivable - Parishes and Affiliates	330,897	(457,126)
Deposits Payable	3,463,324	627,006
Diocesan Trust Fund	1,863,960	(1,294,921)
Lay Employees' Retirement Trust	1,352,323	(2,323,680)
Net Cash Provided (Used) by Investing Activities	(1,102,669)	(2,706,134)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from New Annuities	38,908	6,256
Annuity Payments and Payoffs	(60,814)	(433,500)
Net Cash Provided (Used) by Financing Activities	(21,906)	(427,244)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(465,216)	(1,255,156)
<b>CASH AND CASH EQUIVALENTS - Beginning of Year</b>	3,006,395	4,261,551
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 2,541,179	\$ 3,006,395

**SUPPLEMENTAL CASH FLOW DISCLOSURES  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

<b>Cash Paid During the Year for</b>		
Interest	\$ 968,764	\$ 838,831

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, 2017 and 2016*

	6/30/2017	6/30/2016		6/30/2017	6/30/2016
<b>PASTORAL</b>			<b>DIOCESAN ADMINISTRATION</b>		
Respect Life	\$ 41,522	\$ 20,336	Diocesan Administration	868,185	938,974
Pastoral Grants	67,711	69,991	Bishop's Residence	119,134	73,031
Tribunal	66,547	67,960	Planning	10,373	72,934
Hospital Apostolate	12,133	11,416	Development Office	385,381	260,678
Evangelization	89,059	74,907	Diocesan Fiscal Office	345,232	345,749
Formation for Ministry	83,012	89,396	Catholic Charities Fiscal Office	86,197	85,002
Department of Worship	17,861	41,120	Parish Services	74,960	101,585
Indian Apostolate	30,650	26,000	Safe Environment	54,940	58,945
Missionary Projects of the Diocese	63,642	89,174	Information Technology	125,625	120,750
Guggenheim Center	36,487	38,309	Archives	134	143
Other Pastoral	503	1,798			
Total Pastoral Expenses	509,127	530,407	Total Diocesan Administration Expenses	2,070,161	2,057,791
<b>RELIGIOUS PERSONNEL DEVELOPMENT</b>			<b>AUXILIARY SERVICES</b>		
Priest and Pastoral Personnel	23,873	20,511	Protected Self-Insurance Program	1,096,337	1,860,213
Vicar for Religious	37,563	23,176	Disability Insurance	78,636	60,769
Council of Women Religious	1,250	1,180	Unemployment Insurance	37,118	36,599
Vocations	224,503	75,207	North Country Catholic	201,584	211,334
Education of Priests and Seminarians	291,119	185,442	Diocesan Loan Fund	1,114,923	1,270,869
Care of Clergy	1,404,824	1,417,673	Charitable Gift Annuity Program	5,696	11,490
Council of Priests	3,035	3,109			
Permanent Deaconate Formation Program/ Ordained Deacons	67,279	64,061	Total Auxiliary Services Expenses	2,534,294	3,451,274
Total Religious Personnel Development Expenses	2,053,446	1,790,359			
<b>EDUCATION</b>			<b>TOTAL</b>	\$ 9,006,259	\$ 9,096,588
Education Grants	221,900	212,945			
Catholic Schools	918,885	383,066			
Communications	13	57			
Christian Formation	162,813	165,582			
Family Life/Natural Family Planning	110,117	154,001			
Campus Ministry	84,375	82,725			
Total Education Expenses	1,498,103	998,376			
<b>SOCIAL SERVICES</b>					
Social Service Grants and Donations	146,818	82,981			
Catholic Youth Ministry	189,667	180,261			
Total Social Services Expenses	336,485	263,242			
<b>CEMETERIES</b>					
Operations	4,643	5,139			

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, 2017*

#### 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, 2017*

**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 11).

**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 self-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.

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

**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, 2017 and 2016, the recognized value of these services was \$ 115,211 and \$ 155,496, 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 requires management to evaluate all significant tax positions. Management believes their tax positions are appropriate based on current facts and circumstances. As of June 30, 2017, the Diocese does not believe that it has taken any positions that would require the recording of any tax liability.

**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, 2017 through October 31, 2017, 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, 2017 and 2016 consists of the following:

	6/30/2017	6/30/2016
North Country Catholic .....	\$ 6,926	\$ 3,898
Excess Insurance Carriers .....	176,203	101,720
Due from Parishes and Other Diocesan Entities		
Protected Self-Insurance Premiums .....	6,748	6,827
Health Insurance Premiums .....	72,991	44,489
Parish Assessments .....	17,915	32,490
Other .....	164,605	114,153
Total .....	\$ 445,388	\$ 303,577

**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, 2017

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

The loans receivable at June 30, 2017 and 2016 was \$ 724,435 and \$ 669,221, respectively. The loan loss reserve at June 30, 2017 and 2016 was \$ 253,552 and \$ 234,227, respectively.

Future maturities of the loans receivable are as follows:

June 30,		
2018.....	\$	63,215
2019.....		63,215
2020.....		62,914
2021.....		57,756
2022.....		52,167
Thereafter.....		425,168
	\$	<u>724,435</u>

**NOTE 5 - INVESTMENTS**

Investments carried at fair value at June 30, 2017 and 2016 consist of the following:

	Cost	Fair Value (Carrying Amount)
<b>June 30, 2017</b>		
U.S. Government and Agency Obligations ..	\$ 20,821,826	\$ 20,790,896
Stocks.....	20,459,561	23,500,323
Mutual Funds.....	17,286,173	17,734,129
Corporate Obligations.....	6,356,595	6,329,760
Dimensional Fund Advisors.....	990,750	849,589
The Investment Fund for Foundations- Real Opportunity Fund.....	484,037	576,395
Christian Brothers Investment Services.....	7,522,343	8,146,643
Total.....	\$ 73,921,285	\$ 77,927,735

Investment income consists of the following:

Interest and Dividends .....	\$	1,347,788
Unrealized Gain (Loss) on Investments ..		1,447,385
Realized Gain (Loss) on Investments .....		<u>1,274,816</u>
Total.....	\$	<u>4,069,989</u>

	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.....	\$ 67,105,134	\$ 68,591,162

Investment income consists of the following:

Interest and Dividends .....	\$	1,305,895
Unrealized Gain (Loss) on Investments ..		(706,051)
Realized Gain (Loss) on Investment.....		<u>82,027</u>
Total.....	\$	<u>681,871</u>

Total expenses and fees for investment advisory services and custodial expense were \$ 194,373 and \$ 201,546 for the years ending June 30, 2017 and 2016, respectively.

**NOTE 6 - OTHER INVESTMENTS**

At June 30, 2017 and 2016, other investments consisted of the following:

	6/30/2017	6/30/2016
The National Catholic Risk Retention Group (at cost).....	\$ 132,248	\$ 132,248
The Bishop's Plan Insurance Company.....	297,499	245,370
Total.....	\$ 429,747	\$ 377,618

**NOTE 7 - LAND, BUILDINGS, AND EQUIPMENT**

Land, buildings, and equipment as of June 30, 2017 and 2016 consist of the following:

	6/30/2017	6/30/2016
Land and Improvements.....	\$ 957,034	\$ 957,034
Buildings and Improvements .....	2,283,665	2,195,373
Furnishings and Equipment .....	1,040,439	1,051,835
	4,281,138	4,204,242
Accumulated Depreciation .....	(2,212,226)	(2,104,068)
Land, Buildings, and Equipment - Net.....	\$ 2,068,912	\$ 2,100,174

Depreciation charged to operations for the years ended June 30, 2017 and 2016 were \$ 128,816 and \$ 130,812, respectively.

**NOTE 8 - 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 2016 - 2017</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 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

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, 2017 and 2016, this accrued liability amounted to \$ 2,178,593 and \$ 2,526,143, 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 for fiscal years ended June 30, 2017 and 2016 amounted to \$ 2,943,179 and \$ 2,564,152 respectively, 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, 2017 and 2016. 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, 2017 and 2016.

Diocesan entities are billed premiums to defray the cost of the protected self-insurance program. A summary of the insurance activities for the years ended June 30, 2017 and 2016 follows:

	2017	2016
For the Years Ended June 30,		
Premium Revenue.....	\$ 1,821,467	\$ 1,781,428
Investment Earnings .....	136,060	14,085
Other .....	2,500	-
Total Revenues.....	1,960,027	1,795,513
Net Claims and Reserve Expense.....	(6,748)	732,131
Administrative Costs .....	253,581	264,121
Commercial Insurance Premiums.....	886,768	912,215
Total Expenses .....	1,133,601	1,908,467
Net Insurance Activity .....	826,426	(112,954)
Net Assets - Beginning of Year.....	980,749	1,093,703
Net Assets - End of Year.....	\$ 1,807,175	\$ 980,749



# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## *Notes to the Financial Statements- June 30, 2017*

**NOTE 9 - 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 10 - 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 11 - 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, 2017 and 2016, the loans receivable outstanding totaled \$ 2,658,204 and \$ 3,208,305, respectively. The loan loss reserve at June 30, 2017 and 2016 was \$ 488,182 and \$ 707,386, 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, 2017 and 2016, unless agreed upon otherwise. Interest received on outstanding loans amounted to \$ 74,481 and \$ 63,231 for the years ended June 30, 2017 and 2016, respectively.

Future maturities of the loans receivable are as follows:

June 30,	
2018.....	\$ 308,380
2019.....	287,421
2020.....	281,892
2021.....	265,210
2022.....	247,736
Thereafter.....	<u>1,267,565</u>
	<u>\$ 2,658,204</u>

**Deposits Payable**

Deposits payable are due to the Diocese, parishes, and other related entities on demand. As of June 30, 2017 and 2016 these deposits payable totaled \$ 25,699,745 and \$ 22,236,421, respectively. Interest on deposits was paid at 3% for the years ended June 30, 2017 and 2016 and amounted to \$ 968,764 and \$ 838,831, respectively.

**NOTE 12 - 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, 2017 and 2016, the Diocesan Trust Fund balance was \$ 24,035,847 and \$ 22,171,887, respectively.

Total dividends paid from the Diocesan Trust Fund for years ended June 30, 2017 and 2016 were \$ 751,248 and \$ 751,251, 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, 2017 and 2016, the value per share was \$ 34.350 and \$ 32.241, respectively. The original per share value in 1977 was \$ 10 per share.

**NOTE 13 - 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 14 - 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 eligible 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, the Investment Fund for Foundations, and Christian Brothers Investment Services as investment managers of the Plan. NBT Bank is the custodian bank for assets invested by Manning and Napier.

A summary of the lay employees' pension activities for the years ended June 30, 2017 and 2016 follows:

	2017	2016
For the Years Ended June 30,		
Employer Contributions .....	\$ 1,142,440	\$ 1,008,154
Realized and Unrealized Investment Gains .....	2,798,871	(966,693)
Investment Earnings .....	443,155	450,336
Total Revenues.....	<u>4,384,466</u>	<u>491,797</u>
Pension Payments.....	2,761,015	2,534,946
Administrative Costs .....	271,128	280,531
Total Expenses.....	<u>3,032,143</u>	<u>2,815,477</u>
Net Lay Employees' Pension Activity ....	1,352,323	(2,323,680)
Restricted Assets - Beginning of Year ...	<u>25,081,575</u>	<u>27,405,255</u>
Restricted Assets - End of Year .....	<u>\$ 26,433,898</u>	<u>\$ 25,081,575</u>

For the year ended June 30, 2017, the fund received contributions of \$ 1,142,440 of which \$ 122,279 were for Diocesan employees.

The assets and liabilities of the fund at June 30, 2017 and 2016 are as follows:

	2017	2016
Cash and Cash Equivalents .....	\$ 171,002	\$ 355,001
Investments at Fair Value .....	26,885,266	25,698,448
Employers' Receivable .....	71,964	2,697
Accrued Investment Income .....	25,453	29,232
Prepaid Expenses.....	235,135	-
Due to Operating Fund .....	(403,436)	(422,757)
Deferred Revenue .....	<u>(551,486)</u>	<u>(581,046)</u>
Restricted Assets.....	<u>\$ 26,433,898</u>	<u>\$ 25,081,575</u>
Net Assets Available for Benefits .....	<u>\$ 26,433,898</u>	<u>\$ 25,081,575</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, 2017 and 2016 consist of the following:

	Cost	Fair Value
<b>June 30, 2017</b>		
U.S. Government and Agency Obligations ..	\$ 3,271,992	\$ 3,279,246
Equities .....	9,109,770	10,520,211
Mutual Funds.....	4,775,736	4,769,168
Corporate Obligations.....	858,320	855,826
Dimensional Fund Advisors.....	1,034,250	909,877
The Investment Fund for Foundations-		
Real Opportunity Fund.....	364,872	434,493
Christian Brothers Investment Services.....	<u>5,651,207</u>	<u>6,116,445</u>
Total.....	<u>\$ 25,066,147</u>	<u>\$ 26,885,266</u>
Investment income consists of the following		
Interest and Dividends .....		\$ 443,155
Unrealized Gain (Loss) on Investments ..		1,562,651
Realized Gain (Loss) on Investments .....		<u>1,236,220</u>
Total.....		<u>\$ 3,242,026</u>

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements- June 30, 2017

**NOTE 14 - LAY EMPLOYEES' RETIREMENT TRUST (Continued)**

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 . . . . .	377,908	502,050
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 .....		112,384
Total . . . . .		<u>\$ (516,357)</u>

Total expenses and fees for investment and advisory services and custodial fees expenses were \$ 143,575 and \$ 147,130 for the years ending June 30, 2017 and 2016, 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, 2017, are as follows:

	2017
Total Plan Funded Status, End of Year	
Fair Value of Plan Assets . . . . .	\$ 27,029,003
Projected Benefit Obligation . . . . .	37,227,471
Prepaid (Accrued) Pension Obligation . . . . .	<u>\$ (10,198,468)</u>
Total Central Office Pension Obligation Recorded in Unrestricted Net Assets, End of Year	
Net Actuarial Loss . . . . .	<u>\$ 242,287</u>

**NOTE 15 - PRIESTS' RETIREMENT PLAN**

The Diocese has a non-qualified retirement plan which covers all eligible Diocesan priests. During the years ended June 30, 2017 and 2016 the Plan paid retirement benefits and the total cost of health insurance premiums for the retired priests.

The Plan assesses 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 and liabilities of the fund at June 30, 2017 and 2016 are as follows:

	2017	2016
Cash and Cash Equivalents . . . . .	\$ 218,662	\$ 423,619
Investments at Fair Value . . . . .	11,716,797	10,968,839
Accounts Receivable . . . . .	8,127	5,446
Accrued Investment Income . . . . .	10,632	5,646
Due to Operating Fund . . . . .	(1,753,778)	(1,813,740)
Total Assets . . . . .	<u>\$ 10,200,440</u>	<u>\$ 9,589,810</u>
Temporarily Restricted Net Assets, . . . . .	<u>\$ 10,200,440</u>	<u>\$ 9,589,810</u>

Investments with readily determinable market value at June 30, 2017 and 2016 consist of the following:

June 30, 2017	Cost	Fair Value (Carrying Amount)
U.S. Government and Agency Obligations . . . . .	\$ 2,358,207	\$ 2,353,927
Mutual Funds . . . . .	2,517,004	2,597,601
Equities . . . . .	3,370,101	3,829,520
Dimensional Fund Advisors . . . . .	364,750	314,822
The Investment Fund for Foundations- Real Opportunity Funds . . . . .	142,364	169,528
Christian Brothers Investment Services . . . . .	2,263,768	2,451,399
Total . . . . .	<u>\$ 11,016,194</u>	<u>\$ 11,716,797</u>
Investment income consists of the following		
Interest and Dividends . . . . .		\$ 187,743
Unrealized Gain (Loss) on Investments ..		585,633
Realized Gain (Loss) on Investments .....		536,268
Total . . . . .		<u>\$ 1,309,644</u>

**NOTE 15 - PRIESTS' RETIREMENT PLAN (Continued)**

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
Total . . . . .	<u>\$ 10,824,839</u>	<u>\$ 10,968,839</u>
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
Total . . . . .		<u>\$ (206,673)</u>

Total investment expenses are \$ 38,073 and \$ 35,190 for the years ending June 30, 2017 and 2016, respectively.

**NOTE 16 - 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, 2017 and 2016, 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 2017	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	\$ 24,070,142	\$ 8,492,369	\$ 15,577,773	\$ -
Stocks	34,020,534	34,020,534	-	-
Equity Funds	4,309,347	4,309,347	-	-
Bond Funds	16,653,062	-	16,653,062	-
Real Estate Investment Funds	1,540,887	-	1,540,887	-
Corporate Obligations	7,185,586	-	7,185,586	-
Dimensional Fund Advisors	1,759,466	1,759,466	-	-
The Investment Fund For Foundations - Real Opportunity Fund	1,010,888	-	-	1,010,888
Christian Brothers Investment Services	14,263,088	-	14,263,088	-
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	297,499	-	-	297,499
Total	<u>\$ 105,242,747</u>	<u>\$ 48,581,716</u>	<u>\$ 55,220,396</u>	<u>\$ 1,440,635</u>



# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## *Notes to the Financial Statements- June 30, 2017*

**NOTE 16 - FAIR VALUE MEASUREMENTS (Continued)**

The above fair value measurements consist of the following:

	Total 2017	Quoted prices in markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
Diocesan Investments	\$ 78,357,481	\$ 35,039,929	\$ 42,311,410	\$ 1,006,142
Lay Employees' Retirement Trust	<u>26,885,266</u>	<u>13,541,787</u>	<u>12,908,986</u>	<u>434,493</u>
	<u>\$105,242,747</u>	<u>\$ 48,581,716</u>	<u>\$ 55,220,396</u>	<u>\$ 1,440,635</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	National Catholic Risk Retention	Bishop's Plan Insurance Company	Total
Balance at June 30, 2016	\$ 1,168,065	\$ 132,248	\$ 245,370	\$ 1,545,683
Purchases	32,200	-	-	32,200
Capital Distributions	(224,762)	-	-	(224,762)
Sales	-	-	-	-
Unrealized Gains (Losses)	35,385	-	-	35,385
Increase in Member's Surplus	-	-	52,129	52,129
Balance at June 30, 2017	<u>\$ 1,010,888</u>	<u>\$ 132,248</u>	<u>\$ 297,499</u>	<u>\$ 1,440,635</u>

	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
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	245,370	-	-	245,370
	<u>\$ 94,667,228</u>	<u>\$ 47,492,530</u>	<u>\$ 45,629,015</u>	<u>\$ 1,545,683</u>

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>

**NOTE 16 - 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	National Catholic Risk Retention	Bishop's Plan Insurance Company	Total
Balance at June 30, 2015	\$ 1,026,311	\$ 132,248	\$ 243,134	\$ 1,401,693
Purchases	64,400	-	-	64,400
Capital Distributions	(64,975)	-	-	(64,975)
Sales	-	-	-	-
Unrealized Gains (Losses)	142,329	-	-	142,329
Increase in Member's Surplus	-	-	2,236	2,236
Balance at June 30, 2016	<u>\$ 1,168,065</u>	<u>\$ 132,248</u>	<u>\$ 245,370</u>	<u>\$ 1,545,683</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 17 - DESIGNATED NET ASSETS**

Designated net assets at June 30, 2017 and 2016 are as follows:

	6/30/2017	6/30/2016
Capital Improvements .....	\$ 122,298	\$ 157,298
Charitable Needs of the Diocese .....	168,407	143,126
Catholic Education .....	4,907	4,907
Bishop's Discretionary .....	82,627	82,627
Guggenheim Maintenance .....	112,436	128,010
St. Joseph's Emergency Fund .....	31,416	31,416
St. Paul's .....	21,312	21,312
Bishop's Retirement .....	720,426	676,194
Bishop's Contingency .....	130,000	128,000
Bishop's Heritage Circle .....	92,884	120,287
Priests' Graduate Studies .....	61,511	56,580
Support of Priests Not in Ministry .....	472,473	492,473
Protected Self-Insurance .....	1,807,175	980,749
Unemployment .....	478,956	368,742
Disability .....	202,751	168,836
Deposit and Loan Fund .....	5,501,928	4,548,429
CORE .....	3,568	3,899
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	6,500
Support of Capital Needs – St. Mary's Cathedral .....	-	57,530
Archives .....	769	605
North Country Catholic .....	30,000	30,000
Support of Future Operating Budgets .....	40,000	40,000
Support of Action Plan Committee .....	174,882	179,833
Catholic School Financial Support .....	131,206	125,481
Catholic School Curriculum .....	16,152	13,216
Youth Ministry .....	4,905	-
Vocations (Youth) .....	4,905	-
Evangelization .....	4,905	-
Youth Adult Ministry .....	1,247	-
Respect Life .....	8,624	-
Solidarity (Diocese of Latakia, Syria) .....	284,253	-
	<u>\$ 10,777,923</u>	<u>\$ 8,620,550</u>

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements- June 30, 2017

**NOTE 18 - RESTRICTED NET ASSETS**

Restricted net assets at June 30, 2017 and 2016 are as follows:

	6/30/2017	6/30/2016
<b>Temporarily Restricted</b>		
Annuity Funds.....	\$ 150,247	\$ 150,247
Charitable Gift Annuities.....	117,667	98,337
Annie Peck .....	12,035	10,981
Indian .....	28,515	28,316
Missionary Projects .....	142,249	125,449
Priests' Disability.....	52,736	92,372
Bourdon Estate.....	112,355	109,203
Priests' Retirement .....	10,200,440	9,589,810
K of C Foundation Fellowship.....	90,573	84,579
Communications .....	5,751	10,241
Mallette Scholarship .....	17,960	17,675
Catholic Campaign for Human Development	12,471	12,695
K of C for Handicap Children.....	1,585	1,585
Education of Seminarians .....	1,476,545	1,294,854
Mear Scholarship Endowment.....	42,505	42,505
Education Grants .....	5,705	5,635
Rachael's Vineyard .....	6,205	6,205
Spratt Memorial .....	1,441	3,598
Bishop's Good Samaritan Fund.....	2,556	2,139
Formation for Ministry .....	16,735	14,009
Vocation.....	3,198	565
Foundation Support for Education.....	41,049	38,436
Special Care of Priests .....	533,614	537,606
Continuing Formation of Priests .....	400	400
	<u>\$ 13,074,537</u>	<u>\$ 12,277,442</u>
<b>Permanently Restricted</b>		
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
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>\$ 1,275,203</u>	<u>\$ 1,285,203</u>

**NOTE 19 - ENDOWMENTS**

The Diocese endowments consist of seven 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 19 - ENDOWMENTS (Continued)**

Endowment net assets by type of fund consist of the following at June 30, 2017:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-Restricted Funds	\$ -	\$ 820,929	\$ 1,275,203	\$ 2,096,132

Changes in endowment net assets for the fiscal year ended June 30, 2017:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment Net Assets, Beginning of Year	\$ -	\$ 714,704	\$ 1,285,203	\$ 1,999,907
Investment Return	-	54,844	-	54,844
Interest and Dividends	-	54,844	-	54,844
Realized and Unrealized Gains (Losses)	-	106,225	-	106,225
Contributions	-	-	-	-
Appropriation for Expenditure	-	(54,844)	(10,000)	(64,844)
Endowment Net Assets, End of Year	<u>\$ -</u>	<u>\$ 820,929</u>	<u>\$ 1,275,203</u>	<u>\$ 2,096,132</u>

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

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

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment Net Assets, Beginning of Year	\$ -	\$ 733,618	\$ 1,285,203	\$ 2,018,821
Investment Return	-	54,030	-	54,030
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	<u>\$ -</u>	<u>\$ 714,704</u>	<u>\$ 1,285,203</u>	<u>\$ 1,999,907</u>

**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 20 - 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.



# CATHOLIC WORLD AT A GLANCE

## Protection urged for refugees, other 'vulnerable' groups

WASHINGTON (CNS) -- As the nation made preparations for Thanksgiving Day, the president of the U.S. Conference of Catholic Bishops expressed gratitude for "the gift of immigrants and refugees to the country," but also appealed for their protection. "As we do every year, we will pause this coming Thursday to thank God for the many blessings we enjoy in the United States," Cardinal Daniel N. DiNardo of Galveston-Houston said in a statement Nov. 20, a week after the U.S. bishops opened their annual fall assembly. The longest and most passionate discussion on the first day of the fall assembly of the U.S. Conference of Catholic Bishops Nov. 13 focused on immigrants, on how to help them but also how to drive home the point that they, too, are our brothers and sisters and should not be demonized. Cardinal DiNardo said his Thanksgiving Day statement was prompted by the bishops urging he "speak out on their behalf." The bishops "expressed a shared and ever-greater sense of alarm -- and urgency to act -- in the face of policies that seemed unthinkable only a short time ago," he said.

## Blessed Solanus lived out faith, hope, charity, says cardinal

DETROIT (CNS) -- Blessed Solanus Casey always said that "as long as there is a spark of faith," there can be no discouragement or sorrow, said Cardinal Angelo Amato, head of the Vatican's Congregation for Saints' Causes. His words were accompanied by "the concrete practice of faith, hope and charity in his everyday life," said the cardinal in his homily during the Nov. 18 beatification Mass for the beloved Capuchin Franciscan friar who was known for his cures and wise counsel. "He came from an Irish family of profound Catholic convictions. Faith for him was a very precious inheritance for facing the difficulties of life," Cardinal Amato said. "When the young Bernard (his given name) Casey, entered the Capuchins, he passed from one community of faith to another." Blessed Solanus "focused on the poor, the sick, the marginalized and the hopeless," Cardinal Amato said. "He always fasted in order to give others their lunch. For hours upon hours, he patiently received, listened and counseled the ever-growing number of people who came to him." A congregation of 66,000 people filled Ford Field, home of the NFL's Detroit Lions, which was transformed for the Mass

## Awareness week to focus on plight of persecuted Christians

WASHINGTON (CNS) -- The U.S. Catholic Church will focus attention on the plight of persecuted Christians in Iraq and Syria with a day of prayer Nov. 26 and a weeklong observance to raise awareness and educate people about their situation. The effort is jointly sponsored by the U.S. Conference of Catholic Bishops, the Knights of Columbus, Catholic Relief Services, the Catholic Near East Welfare Association and Aid to the Church in Need. A Day of Prayer for Persecuted Christians Nov. 26 initiates "Solidarity in Suffering," a Week of Awareness and Education that runs through Dec. 3. To help educate Catholics and others about the persecution of Christians, the Knights have organized several events during the week, including a roundtable discussion and talks in New York, Philadelphia and Washington. An evening memorial Mass for victims of Islamic State genocide will be celebrated Nov. 28 by Chaldean Catholic Archbishop Bashar Warda of Erbil, Iraq, at the St. John Paul II Shrine in Washington. A section of the USCCB's website - [www.usccb.org/middle-east-Christians](http://www.usccb.org/middle-east-Christians) - has a wide array of resources available to assist parishes, schools and campus ministries related to the Day of Prayer for Persecuted Christians and Week of Awareness and Education.

# 'Invest in love,' Pope Francis says on first World Day of the Poor

By Cindy Wooden  
Catholic News Service

VATICAN CITY (CNS) - People have a basic choice in the way they live: either striving to build up treasures on earth or giving to others in order to gain heaven, Pope Francis said.

"What we invest in love remains, the rest vanishes," the pope said in his homily Nov. 19, the first World Day of the Poor.

Between 6,000 and 7,000 poor people attended the Mass in St. Peter's Basilica as special guests, the Vatican said. While almost all of them live in Europe, they include migrants and refugees from all over the world.

Among the altar servers were young men who are either poor, migrants or homeless. The first reader at the Mass, Tony Battah, is a refugee from Syria. Those presenting the gifts at the offertory were led by the Zambardi family from Turin, whom the Vatican described as living in a "precarious condition" and whose 1-year-old daughter has cystic fibrosis.

In addition to the bread and wine that were consecrated at the Mass, the offertory included a large basket of bread and rolls that were blessed to be shared at the lunch the pope was offering after Mass. Some 1,500 poor people joined the pope in the Vatican's audience hall for the meal, while the other special guests were served at the Pontifical North American College -- the U.S. seminary in Rome -- and other seminaries and Catholic-run soup kitchens nearby.

Preaching about the Gospel "parable of the talents" (Mt 25:14-30), Pope Francis said the servant in the story who

buried his master's money was rebuked not because he did something wrong, but because he failed to do something good with what he was given.

"All too often, we have the idea that we haven't done anything wrong, and so we rest content, presuming that we are good and just," the pope said. "But to do no wrong is not enough. God is not an inspector looking for unstamped tickets; he is a Father looking for children to whom he can entrust his property and his plans."

If in the eyes of the world, the poor they have little value, he said, "they are the ones who open to us the way to heaven; they are our 'passport to paradise.' For us it is an evangelical duty to care for them, as our real riches, and to do so not only by giving them bread, but also by breaking with them the bread of God's word, which is addressed first to them."

Where the poor are concerned, the pope said, too many people are often guilty of a sin of omission or indifference. Thinking it is "society's problem" to solve, looking the other way when passing a beggar or changing the channel when the news shows something disturbing are not Christian responses, he said.

"God will not ask us if we felt righteous indignation," he said, "but whether we did some good."

People please God in a similar way to how they please anyone they love. They learn what that person likes and gives that to him or her, the pope said.

In the Gospels, he said, Jesus says that he wants to be loved in "the least of our brethren," including the hungry, the sick, the poor, the

stranger and the prisoner.

"In the poor, Jesus knocks on the doors of our heart, thirsting for our love," he said. True goodness and strength are shown "not in closed fists and crossed arms, but in ready hands outstretched to the poor, to the wounded flesh of the Lord."

Before joining his guests for lunch, Pope Francis recited the Angelus prayer with thousands of people in St. Peter's Square.

The previous day in Detroit, he told the people, Capuchin Father Solanus Casey was beatified. "A humble and faithful disciple of Christ, he was known for his untiring service to the poor. May his witness help priests, religious and laypeople live with joy the bond between the proclamation of the Gospel and love for the poor."

Pope Francis told the crowd that he hoped "the poor would be at the center of our communities not only at times like this, but always, because they are at the heart of the Gospel. In them, we encounter Jesus who speaks to us and calls us through their suffering and their needs."

Offering special prayers for people living in poverty because of war and conflict, the pope asked the international community to make special efforts to bring peace to those areas, especially the Middle East.

Pope Francis made a specific plea for stability in Lebanon, which is in the middle of a political crisis after its prime minister announced his resignation. He prayed the country would "continue to be a 'message' of respect and coexistence throughout the region and for the whole world."



## ADIRONDACK

## CHRISTMAS BAZAAR

**Lake Placid** – St. Agnes School Christmas Bazaar and Craft Show to be held.

**Date:** Dec. 2

**Time:** 9 a.m. to 2 p.m.

**Place:** St. Agnes School

**Features:** Trees, wreaths, holiday plants, toys, gifts, crafts, baked goods raffle items. Vendor space is available

**Contact:** Kathleen Murphy at the school at 518-523-3771 or by email at info@stagneslp.org for more information or to reserve your space.

## CLINTON

## NAVE LESSONS, CAROLS

**Lake Placid** - The Northern Adirondack Vocal Ensemble (NAVE) will present a program of Lessons and Carols

**Date:** Dec. 17

**Time:** 4 p.m.

**Place:** St. Agnes Church

**Features:** Anthems, carols, and hymns illuminate the Christmas story along with community readers and congregational singing in the beloved tradition of King's College, Cambridge. NAVE, under the musical direction of Andrew M. Benware, is a mixed chamber choir of professional and amateur singers that performs choral music from a variety of periods and styles with harmonies of four to eight parts.

**Price:** Admission is a suggested donation of \$10.

**Contact:** More information on Facebook or drew.benware@gmail.com.

## CRAFT SHOW

**Morrisonville** – 6th Annual Craft show to be held.

**Date:** Dec. 9

**Time:** 9 a.m. to 3 p.m.

**Place:** St. Alexander's Church

**Features:** Works of local vendors selling jewelry, quilts, homemade holiday crafts, wood crafts, candles, Adirondack items, fresh wreaths, and much more. Lunch will be available at Padre's café. Bake sale and homemade chocolates

## FALL INTO WINTER CRAFT FAIR

**Peru** – St. Augustine's Spectacular Annual Craft Fair to be held.

**Date:** Dec. 2

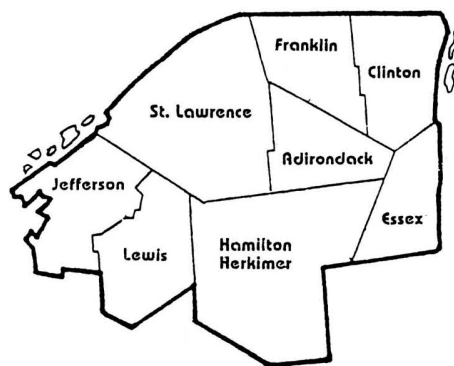
**Time:** 10 a.m. to 3 p.m.

**Place:** St. Augustine's Parish Center

## NAVE LESSONS, CAROLS

**Plattsburgh** - The Northern Adirondack Vocal Ensemble (NAVE) will present a program of Lessons and Carols

**Date:** Dec. 16



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.

**Time:** 7:30 p.m.

**Place:** St. Peter's Church

**Features:** Anthems, carols, and hymns illuminate the Christmas story along with community readers and congregational singing in the beloved tradition of King's College, Cambridge. NAVE, under the musical direction of Andrew M. Benware, is a mixed chamber choir of professional and amateur singers that performs choral music from a variety of periods and styles with harmonies of four to eight parts.

**Price:** Admission is a suggested donation of \$10.

**Contact:** More information on Facebook or drew.benware@gmail.com.

## FRANKLIN

## ST. NICK BREAKFAST

**Fort Covington** – St. Nick Breakfast to be held.

**Date:** Dec. 9

**Time:** 8 a.m. to 11 a.m.

**Place:** St. Mary's of the Fort Parish Center

**Cost:** Adults, \$7; Children 5-12, \$5; under 5, Free

**Features:** photo area with St. Nicholas, Raffles, bring or write your letter to St. Nicholas

## CHRISTMAS TEA

**North Bangor** - St. Augustine's to have a Christmas Tea "Hometown Country Christmas."

**Date:** Dec. 3

**Time:** 11 a.m. to 3 p.m.

**Place:** Parish Hall

**Features:** crafts, baked goods, cake

Walk, a Chinese auction, raffle and free coffee, tea, punch and cookies. A lunch of soup and sandwiches will be available. Santa visit around 2 p.m.

## JEFFERSON

## SPAGHETTI AND MEATBALLS

**Evans Mills** – Spaghetti and Meatball dinner to be held to benefit Indian River Knights of Columbus.

**Date:** Dec. 2

**Time:** 4 p.m. to 7

**Place:** St. Mary's Parish Center

## FRANCISCAN MYSTERY PLAYERS

**Clayton** - The Birth of Jesus, A Franciscan Christmas by St. Mary's and St. John's Franciscan Mystery Players, is set.

**Date:** Dec. 17

**Time:** 6 p.m.

**Place:** St. Mary's Church

**Features:** Based on St. Francis' recreation of the Nativity at Greccio, Italy over 800 years ago, this Christmas mystery play attempts to portray the events surrounding the Lord's birth, as real as possible, from the birth to the slaughter of the innocents. This presentation hopes to renew the real meaning of Christmas in such a way that its true message speaks to our hearts, the world we live in, and our daily lives. A free-will offering will be accepted.

## SPAGHETTI SUPPER

**Watertown** – St. Anthony's Parish Altar Rosary Society has planned a spaghetti dinner.

**Date:** Nov. 30

**Time:** 4:30 p.m. to 7 p.m.

**Place:** Msgr. Sechi Hall

**Cost:** Adults, \$8, Children, \$4; Children under 3, Free; Sauce, \$5 per quart; Meatballs, \$.75

**Features:** Take-out available at 4 p.m., please bring your own containers

## LEWIS

## CHRISTMAS BAZAAR

**Port Leyden** – Christmas Bazaar to benefit the Port Leyden Food Pantry set

**Date:** Dec. 2

**Time:** 10 a.m. to 3 p.m.

**Place:** St. Martin's Church Hall

**Feature:** Crafts, 50/50 drawing, Chinese Auction, bake sale Lottery Wreath drawing and raffle of an Emeril Air Fryer. Homemade doughnuts and coffee available in the morning with lunch consisting of chili, hot dogs and beverages.

## DIVINE MERCY DEVOTIONS

**Houseville** – Divine Mercy Devotions for the month of December to be held.

**Date:** Dec. 3

**Place:** St. Hedwig's Church

**Schedule:** At 2:25 p.m., before the monthly devotions, we will view the 10th and final DVD entitled "The Final Question" from the DVD Series: Divine Mercy Devotions in the Second Greatest Story Ever Told by Fr. Michael Gaitley M.C. At 3 p.m. the program includes: Vespers (Evening Prayer), Exposition of the most Blessed Sacrament, the Divine Mercy Chaplet and Benediction.

## ST. LAWRENCE

## IHC MYSTERY PLAYERS

**Gouverneur** - The Immaculate Heart Central Mystery Players from Watertown, will present an Advent program

**Date:** Dec. 10

**Time:** 6 p.m.

**Place:** St. James Church

**Features:** Through the use of special lighting, pantomime, and liturgical readings, this group of high school seniors and adults presents a moving, dramatic and prayerful meditation for the season of Advent.

## CHRISTMAS CRAFT FAIR

**Gouverneur** – Craft Fair to be held.

**Date:** Dec. 2

**Time:** 10 a.m. to 3 p.m.

**Place:** St. James School

**Features:** Jewelry, woodcrafts, ceramics, stuffed animals, homemade dolls, leather goods, candles, knitted items, country crafts, Christmas ornaments and decorations, baskets, etc. Over 50 vendors will be there. Lunch will be available. Admission is a donation. Santa

will be there at 1:30 p.m.

## ST. RAPHAEL'S FOOD PANTRY

**Heuvelton** - St. Raphael's Food Pantry will be open every Friday.

**Time:** 9 a.m. to 11

**Place:** Parish Center

## DIOCESAN EVENTS

## OPERATION ANDREW

**Malone** - An Operations Andrew dinner has been set.

**Date:** Nov. 30

**Time:** 5 p.m.

**Place:** St. John Bosco Church

**Features:** Prayer, dinner and discussion on vocations for young men, middle school age and older, and parents. Holy Hour, vespers and dinner to follow with Bishop LaValley and area priests.

**Contact:** RSVP to: Cathy Russell, Vocation Coordinator at crussell@rcdony.org or 315-393-2920

## COLLEGE MARCH FOR LIFE

**Washington, D.C.** - A pilgrimage to the annual March for Life in Washington, D.C., for those between the ages of 18 and 35 is set

**Date:** Jan. 18-21

**Cost:** All-inclusive \$185

**Features:** Father Bryan Stitt, Chaplain and Mary Skillan, Campus Minister, Will accompany the group. The Pilgrimage will include the Vigil Mass for Life at the Shrine of the Immaculate Conception, the March for Life and participation in the Cardinal O'Connor Conference on Life. The fee covers hotel, meals, and stops at shrines and memorials.

**Contact:** to get a registration form sent to you, please email: Father Timothy Canaan, Diocesan Director of Campus Ministry frtim@broadstreetcatholics.org Space is limited. Registrations with payment and must be submitted by Dec. 15.

## YOUTH BUSES FOR LIFE

**Washington D.C.** – Registration for High School Pilgrimage to the March for Life in Washington D.C. has begun

**Date:** Jan. 18 to 20

**Cost:** \$150, includes transportation, hotel, breakfast, two dinners and shirt.

**Features:** Three coach buses will depart the North Country. Pickup locations- Northern bus - Massena, Canton and Gouverneur; Western bus - IHC in Watertown and Eastern bus - Our Lady of Lourdes in Schroon Lake. Bishop LaValley will be joining the buses in DC.

**Contact:** Online registrations at www.rcdony.org/pro-life or call 518-524-0774/518-891-2309





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

**The Society for the Propagation of the Faith**  
 Sr. Mary Ellen Brett, SSJ, Director  
 622 Washington St., Ogdensburg, NY 13669  
 (315) 393-2920; fax 1-866-314-7296  
 mbrett@rcdony.org

# Congratulations, Croghan!

From the Desk of Sr. Mary Ellen Brett, SSJ,  
 Diocesan Mission Director

It was heartwarming to read the *North Country Catholic* article "Croghan faith formation program - named in honor of St. Francis - celebrates 40th anniversary" What's in a name? by Thomas Schneeberger. (NCC - Sept. 27, 2017).

I found Tom's article heartwarming as he revealed a 40-year faith walk by those who believed in providing on-going Catholic Education for students of all ages in Croghan at a crucial time of change in the history of the parish. Credit was given to the wisdom and collaboration of those on the parish education council in 1977 to develop a program and gratitude to the staffs who have remarkably assisted parish-ioners in their journey of faith over the 40 years.

I always found it heartwarming to know of Tom's zeal and commitment throughout his leadership in the program. I was particularly recalling of him speaking of his commitment to work with staff to see that Croghan and the surrounding area did offer a professionally coordinated program of Catholic Education and Formation.

I'm especially grateful for the generosity of the students to the Holy Childhood Association (HCA) now with a name change to Missionary Childhood Association (MCA) which has existed over the years. I know Tom has shared his faith-filled belief in praying for those in developing countries, educating staff and students for the need of their financial assistance. Through his and others sharing mission awareness, St. Stephen's "kids helping kids" have improved life in Asia, Africa, Europe, Oceania and the Americas.



Catechetical leaders Eileen Greenwood and Tom Schneeberger are shown with their students. They are missionaries in Croghan providing for a better life for students their ages in developing countries.

Remember "The Society for the Propagation of the Faith" when writing or changing your Will.  
[www.rcdony.org/mission](http://www.rcdony.org/mission)

## OBITUARIES

**Canton** – Betty L. (Walz) Knight, 82; Mass of Christian Burial Nov. 21, 2017 at St. Mary's Church.

**Deferiet** – Edmond Carney Pelkey, 72; Mass of Christian Burial Nov. 21, 2017 at St. Rita's Church; burial in Black River Cemetery.

**Gouverneur** – Elizabeth J. "Lib" Lee Swem, 95; Mass of Christian Burial Nov. 27, 2017 at St. James Church; burial in New St. James Cemetery.

**Hogansburg** – Michael A. Benedict, Sr., 67; Mass of Christian Burial Nov. 22, 2017 at St. Regis Church.

**Hogansburg** – Laura R. Cree, 86; Mass of Christian Burial Nov. 21, 2017 at St. Regis Church; burial in Kateri Cemetery.

**Malone** – Paul E. Kelly, 76; Mass of Christian Burial Nov. 22, 2017 at Our Lady of Fatima Church; burial in St. John Bosco Cemetery.

**Malone** – Theresa (Larche) Oakes, 88; Mass of Christian Burial Nov. 24, 2017 at Notre Dame Church; burial in parish cemetery.

**Massena** – J. A. Leo Beaudet, 88; Mass of Christian Burial Nov. 22, 2017 at Sacred Heart Church; burial in Calvary Cemetery.

**Massena** – Ronald R. Granger, 68; Mass of Christian Burial Nov. 25, 2017 at St. Joseph's Church; burial in Fairview Cemetery, Brasher Falls.

**Ogdensburg** – Kamryn J. Dishaw, 19 months; Mass of Christian Burial Nov. 25, 2017 at Frary Funeral Home; burial in Notre Dame Cemetery.

**Peru** – Roger C. Long, 67; Mass of Christian Burial Nov. 27, 2017 at St. Augustine's Church; burial in St. Patrick's Cemetery.

**Port Henry** – Sandra M. (Tyrell) Fernandez, 79; Mass of Christian Burial Nov. 25, 2017 at St. Patrick's Church.

**Port Henry** – William Henry Thompson, 88; Mass of Christian Burial Nov. 17, 2017 at St. Patrick's Church; burial in St. Patrick's Cemetery, Moriah.

**Sackets Harbor** – Clarence J. Eckhoff Jr., 84; Mass of Christian Burial Nov. 21, 2017 at St. Andrew's Church; burial in Lakeside Cemetery.

**Ticonderoga** – Frank Townsend McCabe,

Jr., 82; Mass of Christian Burial Nov. 22, 2017 at St. Mary's Church.

**Watertown** – Tana S. (Thorpe) Tarzia, 75; Mass of Christian Burial Nov. 20, 2017 at St. Patrick's Church; burial in Glenwood Cemetery

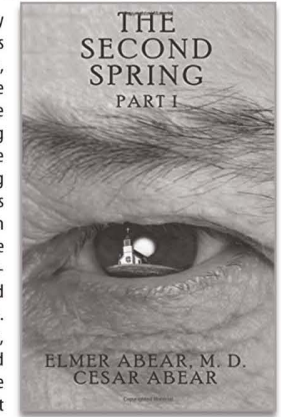
**West Chazy** – Mervin LaGrave, 68; Mass of Christian Burial Nov. 22, 2017 at St. Joseph's Church.

**West Chazy** – Sharron M. (Gubbins) Rock, 42; Mass of Christian Burial Nov. 21, 2017 at St. Joseph's Church.

### THE SECOND SPRING - PART I

By Elmer Abear, M.D. and Cesar Abear

This book is a compilation of extraordinary experiences of the authors and contributors that depict God's unfailing love. The articles, letters, and various testimonies written here are based on true stories, which could be viewed as defining moments and turning points of one's faith. Nowadays, with the adversities and unfathomable events taking place, faith in God could be shaken, leading us all to question God's role in our lives. Even in our mundane lives, we tend to undermine God's hand working for our good, for the greater good. It is the purpose of this book to remind us of God's magnificence and loving kindness. As we look forward to our second spring of life, may we thread this journey with trust and confidence, that the Almighty God has our fate in his hands. Wherever we are in our lives right now, if we only believe in God, even in the simplest of things, we can find His miracles taking place. May this book increase your faith and rekindle the seeds of hope in your heart.



This book can be ordered on Amazon.com by searching for the title and last name. Cost is \$9.95

## REQUEST FOR PRIESTS

WOULD YOU PRAY FOR A PRIEST EACH DAY?

### 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.



### DIocese OF OGDENSBURG, NY DECEMBER 2017

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THE MONTHLY PRAYER REQUEST FOR PRIESTS



## AT THE MOVIES

# THE STAR... HOLIDAY TREAT FOR THE FAMILY

By John Mulderig  
Catholic News Service

A holiday treat suitable for all but the tiniest, "The Star" (Sony) is a delightful animated version of the Christmas story told from the perspective of some of the animals present in the manger.

Director Timothy Reckart and screenwriter Carlos Kotkin skillfully balance religious themes such as the importance of prayer and the value of forgiveness with a more secular message about pursuing your dreams. They also throw in a healthy dose of straight-forward entertainment.

They work their way into the biblical narrative of Jesus' birth through the adventures of a gentle donkey from Nazareth named Bo (voice of Steven Yeun). Curious about the world beyond



CNS/SONY PICTURES

Animated characters appear in the movie "The Star," telling the story of Jesus' birth in the words of animals present in the manger.

the grain mill where he carries out his monotonous work, Bo yearns to exchange his life of drudgery for the fame and prestige to be gained by joining the storied royal caravan.

Bo's best friend, a lively dove by the name of Dave (voice of Keegan-Michael Key), shares this ambition. And the pals get their chance to fulfill their aspirations when Bo successfully escapes his confinement, though he injures his leg in the process.

Bo is tended to by no one less than Mary (voice of Gina Rodriguez), after which his quest takes a detour. Despite the mild disapproval of Joseph (voice of Zachary Levi), Mary adopts her patient as a pet. Bo, in turn, becomes dedicated to protecting the parents-to-be, as they journey to Bethlehem, from the murderous scheming of King Herod (voice of Christopher Plummer).

Bo is aided in this endeavor not only by Dave but, eventually, by an affec-

tionate sheep called Ruth (voice of Aidy Bryant) whom the pals encounter along the way.

Together, the critters do what they can to thwart the unspeaking hulk of a soldier Herod has dispatched to slaughter the Holy Family and the pair of ferocious-seeming but not entirely evil dogs, Thaddeus (voice of Ving Rhames) and Rufus (voice of Gabriel Iglesias), accompanying him.

As a range of characters rely on prayer for guidance

and strive to do God's will, Mary and Joseph present the image of a well-balanced marriage by being strong for each other in moments of trial or doubt. Though some liberties are taken with the scriptural account -- Catholic viewers will especially notice the absence of the phrase "Hail, Mary" from the Annunciation scene -- overall, the script is faithful to the Gospels.

The inclusion of light-hearted humor, moreover, does nothing to detract from the appropriately reverent treatment of the movie's sacred subject matter. Though a couple of silly guano-themed lines designed to make little ones giggle might have been dispensed with, overall this is a very solid choice for family viewing. All the more so, as it may serve as the starting point for a discussion of faith in general and of the Incarnation in particular.

The film contains scenes of peril and a bit of very mild scatological humor. The Catholic News Service classification is A-I -- general patronage.

The Motion Picture Association of America rating is PG -- parental guidance suggested. Some material may not be suitable for children.



## Keep Christ in Christmas Car Magnets

The Knights of Columbus Saranac Lake Council 599 is selling "Keep Christ in Christmas" magnets as a fund raisers this year. It is a great way to spread an important message as we enter the Christmas season! The durable and attractive magnets are available in two designs and will last for years. The cost is \$5.00 each. For more information, please contact Past Grand Knight Jim Ammon at 518-396-0991 or [adkammon2@hotmail.com](mailto:adkammon2@hotmail.com)



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