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The Diocese of Ogdensburg Volume 73, Number 28

NORTH COUNTRY CATHOLIC

NOV. 28, 2018

Pope: People must confront their evil desires

VATICAN CITY (CNS)— God handed down his commandments not for people to hypocritically follow the letter of the law with a proud and righteous heart, but for people to recognize the truth of their weaknesses and acknowledge their need for help, healing and salvation, Pope Francis said.

"Blessed are those who stop

fooling themselves, believing they are able to save themselves from their weakness without God's mercy," which is the only thing that can heal a troubled heart, he said Nov. 21 during his weekly general audience.

"Blessed are those who recognize their evil desires and, with a penitent and humiliated heart,

stand before God and humanity, not as one of the righteous, but as a sinner," he said.

The pope continued his series on the Ten Commandments, reflecting on the final commands, "You shall not covet ... your neighbor's wife" and "anything that belongs to your neighbor."

The last commandments, he

said, encapsulate the essence of all of God's commands – that every sin or transgression stems from "coveting" and being caught up in evil thoughts and desires.

The commandments aim to set clear limits, which, if they are crossed, do great harm to oneself and to one's relationship with God and others, the pope said.

Diocesan Fiscal Report

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 Terry R. LaValley notes that "our Diocese is blessed with individuals and families who so generously support the many ministries of our Church here in the North Country.

SPECIAL SECTION, PAGES 5-16

Follow Me

Bishop Terry R. LaValley reflects on a busy October and November, including Bishops' Fall Assembly

FULL STORY, PAGE 3

GIVING TO OTHERS



St. Mary's Pre-K student Bradley Phinney shows off the over 90 shoeboxes full of gifts collected and packaged by St. Mary's School of Ticonderoga. The gift boxes will be sent around the world through Operation Christmas Child and given to children in developing countries. Items in each box included toys, art supplies, flip flops, hats, toothbrushes, soap, and notes from the students.

ADVENT BEGINS



CNS Photo/Lisa Johnson
A lit candle is seen on an Advent wreath. Advent, a season of joyful expectation before Christmas, begins Dec. 2 this year. The Advent wreath, with a candle marking each week of the season, is a traditional symbol of the liturgical period. In his "ScriptureReflections" this week, Msgr. Paul Whitmore reminds us that "the core of Advent is watching and waiting with sharp eye."

FULL STORY, PAGE 4

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EDITOR'S NOTE

Finding love in a flying Christmas pig

The flying Christmas pig has made its return.

As I've mentioned previously, my parents (mostly my mom) goes a bit over the top with her Halloween and Christmas outdoor decoration and lighting displays.

Last year, the town asked my parents to extend their decorating efforts into a town park next door to their lot. My sisters and I, as well as our families, were enlisted to help.

As my husband, my father and my nephew strung lights into a large pine tree, my mother asked me to go into her decoration stockpile (not an exaggeration) to find

something to place between upright wooden poles that also support a "Welcome to Bombay" sign.

Searching the decoration storage area, I struggled to find an item that met the requirements of the space. Then, I spotted it: the Christmas pig. Picture a three-foot long pink pig, down on all fours, and wearing a Santa coat, belt and hat.

While the mere existence of a Christmas pig seemed funny to me, the thought of making the Christmas pig fly between the sign posts on the town sign was hysterical.

I dragged the pig out of storage, along with a few

other items my mother had requested.

"I say we make the Christmas pig fly," I said, proudly displaying the wire-framed pig to my mother and sister.

Laughter ensued. We weren't sure if our humor would be well received by the town. We decided to think about it for a bit.

A few minutes later, my husband, finally done stringing lights in the tree, walked over to where my sister and I were decorating.

He asked, "what's with the Christmas pig?"

"My mother is strange," I replied.

"Wouldn't it be funny if we put it between the sign posts and made the Christmas pig fly over the town sign?" Adam asked.

With that one question, two things were confirmed: the Christmas pig was going to fly, and Adam and I were meant to be together.

I've lost count of the number of times God has blessed me with moments that leave me in awe of how much love I share with another person, whether it's my husband, my son, my parents... Whether it's a random hug from a child, or a shared idea for a flying Christmas pig, those moments are gifts. I'd like to think they're just a small taste of the love of God.

The flying Christmas pig made its return this past weekend. While town residents seem to enjoy the humor of it, I enjoy the reminder of a moment of profound (and maybe odd) love.

Darcy L.
Fargo

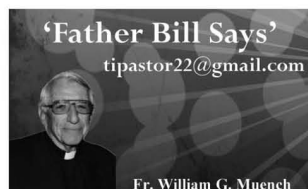
Our king is 'different from the other kings'

Today, I would like to consider with you some things about our Catholic Church's Liturgical Year. At this time of the calendar year, the liturgical year is rather busy.

First of all, I want to make certain that each one of you understand what is meant when we investigate the church's liturgical year. This expression, "the church's liturgical year," refers to the schedule of the Mass celebration – basically the feast days that follow the life of Jesus and the celebrations of the various saints through the ages.

Each year, there is a commemoration and celebration of the events of our faith, especially the life, death and resurrection of Jesus. Each part of the liturgical year is marked off as a spiritual season – Advent, Christmas, Lent, Easter, Pentecost. Any other season is simply called the Ordinary Time.

Now, in a few weeks, the old liturgical year will end



Fr. William G. Muench

and the new one will begin. Once again, the church will begin to celebrate that same series of liturgical events that the church has celebrated every year.

I have noticed that there are some who may believe that the new liturgical year will begin on Christmas day – the Feast of the Birth of Jesus. Actually, the Catholic Church's liturgical year begins with the first Sunday of Advent. The church places four weeks of the Advent season before Christmas as the beginning of the new liturgical year.

During these weeks of Advent, the liturgical celebrations remember the centuries before the birth of Jesus – this is the time that

the world was preparing for his birth.

The old liturgical year ends with a celebration of a special feast day in honor of Our Savior, Jesus Christ. This feast day is designated as the feast of Christ the King. The church closes a year of remembering and celebrating of all that Jesus did and taught by proclaiming him our king, our leader, our founder. Jesus declared himself the King of the Jews during his days on earth. But our king is rather uniquely different from the other kings of this world.

Our king lives among us, his people, in poverty. Our king leads and challenges us by his words and his actions; he declares himself as an example that we should follow and imitate.

Our challenge is to live like Jesus. Yet, our king's throne is a cross, his crown is of thorns. He loves us so much that he bravely stands up for us even to his death. We

have such a powerful king; we have such a loving king. He teaches us how to live well. All of this we celebrate on this feast of Christ the King.

Then on the first Sunday of Advent, we start the story all over again. For the four weeks of the Season of Advent, we celebrate all that happened as the world was preparing for the birth of the Savior. It is here that God sent into our world the powerful example and teaching of St. John the Baptist. John the Baptist continues after all of these years to be a powerful example for all of us today. John is still the perfect example of how to live as disciples of Jesus. John continues to challenge us all to reach out to others to make them open to receiving the Lord Jesus. John's message was simply, "He must increase, I must decrease."

St. John the Baptist is a perfect saint to begin our new liturgical church year.

FOLLOW ME

Many graces found in busy October, November

I began the month of October meeting with compliance auditors who visited the Diocese of Ogdensburg to review how well we have established a safe environment culture in our local Church. Auditors conduct this on-site audit every three years. Upon the conclusion of our successful audit, I enjoyed several pastoral visits at some of our Catholic schools and parishes. I attended wonderful celebrations of our faith with the Catholic Daughters in Champlain and the Women of Grace in Ogdensburg.

Father Lucia, Vocations Director and Director of Seminarians, and I travelled to the Pontifical College Josephinum in Columbus, Ohio for meetings with the seminary staff and we had an opportunity to meet with our seminarians. On our way home, we joined up with the Diocese of Ogdensburg Vocations Society (D.O.V.S) for Mass and a guided tour at the Shrine of Our Lady of Victory in Lackawanna.

From there, we met our seminarians at Christ the King Seminary and had an opportunity to meet with the faculty. Our time with the D.O.V.S. on their annual pilgrimage concluded with a delicious meal, listening to personal vocation stories from some of our seminarians.

Agendas at our meetings with seminary leaders and trustees included reviews of seminary policies, practices and experiences in light of the

current scandal. I have also received a letter from the rector of Mt. St. Mary's Seminary, (which our seminarian Leagon Carlin attends) who outlined for me steps that have been taken that further ensure that a safe environment is provided there.

Father Lucia recently visited that seminary, as well. Our seminarians are all doing very well and have found this troubled time in the Church to be an opportunity to strengthen their spiritual bond with the Church of Ogdensburg, our priests, and one another.

We are so blessed with these men preparing to serve the North Country in the future as ordained priests. I came away from my visits with the seminaries and seminarians, humbled and extremely proud. I am confident that these seminaries are fulfilling their crucial responsibility in helping to form these men for servant leadership.

I returned to the North Country to celebrate funerals, the baptism of my great-nephew, Rowan Joseph, and a beautiful confirmation at St.

Joseph's in Dannemora. I participated in various meetings before I headed to Baltimore for the annual Autumn Plenary Session of the United States Conference of Catholic Bishops.

When I returned from that gathering, I attended the Watertown Special Religious Education Program's Annual Thanksgiving Dinner. While enjoying a delicious meal, with Anderson Stenard serving as Master of Ceremonies, we heard David Liscomb share his inspiring journey of faith and enjoyed wonderful musical selections performed by participants of the program. The gym was packed with so many volunteers, care-givers, and family members. God's love and our awareness of blessings received saturated the evening. This event was a vivid reminder to me of why I love being a priest in the North Country.

It's been several days since I left Baltimore and I've had some time to reflect on what happened at that gathering of American bishops.

I know that there has

been plenty of commentary and opinions expressed by many. Understandably, emotions ran high and passions were raw. Cardinal DiNardo, President of the U.S. Conference of Catholic Bishops, expressed well the feelings of many bishops: the meeting began with disappointment and concluded with a sense of hope.

As you see from my travel log of the last several weeks, it is clear that the faith of our people in the North Country is strong.

It's clear, too, that ours is a hurting Church. The Apostolic Nuncio, Archbishop Pierre reminded us at the beginning of the meeting that "if the Church is to reform herself and her structures, then the reform must spring from her mission of making known Christ, the Son of the Living God." He stated that it is essential that a bishop be a Man of Prayer, a Man of Proclamation, and a Man of Communion. His words inspired me to be a "caring Father, not a Master."

At a time of needed renewal in the Church such as this, I am energized, not defeated, in seeking to earn the trust of you, my sisters and brothers in Christ.

On New Year's Day 2019, I will join the other U.S. Bishops at a seven-day Spiritual Retreat, called for by Pope Francis, to be held at Mundelein Seminary, near Chicago. The preacher to the Papal Household, Reverend Raniero Cantalamessa, O.F.M., Cap. will serve as the Retreat Master. The theme will be: The Mission of the Apostles and Their Successors: "He Appointed the Twelve, to be with Him and to Send Them out to Preach." (Mark 3:14)

No system of governance or oversight, however excellent and necessary, suffices alone to make us, weak as we all are, able to live up to the high calling we have received in Christ.

I pray this be a graced opportunity for my brother bishops and me to draw nearer to Christ. Thank you for your prayers.



**Bishop
Terry R.
LaValley**

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MYSTERY PLAYERS SHOWS

The IHC Mystery Players have announced the schedule for their Advent show.

- Nov.25 – Summit Village, Watertown at 2 p.m.
- Dec.2 – St. Mary's, Canton at 6:45 p.m.
- Dec.9 – St. Cecilia's, Adams at 6:30 p.m.
- Dec.16 – Holy Family, Watertown at 7:15 p.m.

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SCRIPTURE REFLECTIONS

Look for Christ as we begin Advent

As our Advent preparation for Christmas begins this Sunday, we are grateful that all the trials, mistakes and sinful discoveries of 2018 are a whole new start on the part of the Church for repentance and healing. The "shoot from Jesse's seemingly dead tree is springing to new life.

Advent is a chance for us to act on the promises of God the Father. 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 guidance in our use of His gifts – a good

challenge to making this Advent more creative and serious than ever before.



Monsignor
Paul E.
Whitmore

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 revealed to him that he had come in the shape of all those ordinary people, in their poverty and pain. What a great lesson Martin learned that day.

We need to keep out a sharp eye for Jesus long

December 2

First Sunday of Advent

READINGS

JER. 33-14-16
1 THES 3:12-4:2
LK 21:25-28M 34-36

before Christmas day. If our hearts make us more alert to the needs of our families, 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 when He comes to take us home with him.

Rest in Peace

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

Nov. 28 – Rev. Edward Gabriel Brice, 1929

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. Alexis D. Medeville, O.M.I., 1884;

Rev. Albert Chevalier, O.M.I., 1948; Msgr. Joseph Patrick Heslin, 1962;

Rev. Charles A. Flaherty, 1974

Bishop's Public Schedule

Nov. 21 – 10:50 a.m. Mass at St. Joseph's Home

Nov. 22 – 9 a.m. Mass at St. Mary's Cathedral

Nov. 23 – 12 p.m. Visit and lunch with the Sisters of the Cross Chavonod in Cadyville

Nov. 24 – 4 p.m. Mass at St. Mary's Cathedral

Nov. 25 – 8 a.m. Mass at St. Mary's Cathedral

Nov. 27 – 12 p.m. Mass at St. Mary's Cathedral

Nov. 28 – 11 a.m. Priest Personnel Board Meeting at Bishop's Residence

Protecting God's Children

The Diocese of Ogdensburg has scheduled sessions for Protecting God's Children for Adults. Pre-registration online is required. Participants may preregister at www.virtus.org by selecting the registration button and following the directions. Upcoming sessions: **Nov. 28** – 6 p.m., Church of the Visitation, Norfolk **Dec. 9** – 2 p.m., St. Peter's Church, Lowville

Environmental Stewardship

Greening your table

As we begin our preparation for Christmas, we hear in the first Sunday of Advent reading from St. Paul, "May the Lord make you increase and abound in love for one another... so as to strengthen your hearts to become blameless in holiness before our God and Father." 1 Thessalonians 3:12

One way of increasing our love for one another is to consider modifying some of our traditions and "greening" our festive meals. Here are a few suggestions: eat less meat, reduce our food waste, share with a neighbor, buy more organic produce.

However, as Father Byron Miller, CSSR, notes in his article "Regiving" found in Liguorian magazine, Nov. 2018, "Our bathroom scales and our credit card statements remind us of our overindulgences. It is not that we set out to eat too much, but there are two basic realities that may be partly to blame. We are creatures of habit and holiday traditions are hard to break."

Three reasons to consider doing so include: First, we hear from Pope Francis: "An awareness of the gravity of today's cultural and ecological crisis must be translated into new habits... We are faced with an educational challenge." (Laudato Si: On Care for Our Common Home, #209)

Secondly, the Intergovernmental Panel on Climate Change issued a report last month that expressed the urgency of keeping global temperatures caused by carbon emissions to 1.5 degrees. One way of helping to lower our carbon footprint is by transformation of personal dietary choices.

Thirdly, the Interfaith Power and Light organization, claims that at least 20 percent of our personal carbon footprint comes from the food we eat every day.

In light of this reality, the Sisters of Mercy's Institute Justice Team encourages us to give a gift to the planet, to communities especially vulnerable to climate change and to future generations by making a commitment to "green" your table this holiday season and beyond.

For a New or Used Car

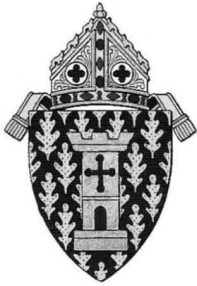
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Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg 2017-2018 Audited Financial Statements

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:

Every autumn, the Diocesan Fiscal Office provides us with a detailed statement of the financial condition of our local Church. In this week's issue of the *North Country Catholic*, we have the opportunity to review the audited Financial Statement of the Diocese of Ogdensburg for the July 1, 2017 - June 30, 2018 Fiscal Year.

As we study this report, it quickly becomes clear that our Diocese is blessed with individuals and families who so generously support the many ministries of our Church here in the North Country. *Christ-led, Christ-Christ-fed and Hope-filled*, the mission of Christ and the building up of His Church continues in an environment of economic uncertainty and when much pain is suffered by the faithful because of Church leadership. The sacrificial giving reflected in this statement speaks loudly of the depth of faith and generosity of heart of so many.

As your bishop, I receive expert assistance from our Diocesan Fiscal Officer, Michael Tooley, and his very capable staff in the managing of the Church's financial affairs. They carefully safeguard all that has been entrusted to our Diocese. 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. In addition to the staff of the Diocesan Fiscal Office, I also wish to thank the members of the Diocesan Finance Council and the Diocesan Investment Committee for their invaluable counsel throughout the year.

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, 2018, 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 2017-2018 INCLUDE:

- The Independent Auditor's opinion that the diocese has received on its financial statements for the fiscal year ended June 30, 2018, is an unmodified opinion. This is the 22nd 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 \$78,071,072 as of June 30, 2018. This amount consists of investment of funds for the following purposes:

1. Amounts owed to investors in Diocesan Trust Fund.....	\$ 25,340,119
2. Amounts owed to investors in Deposit & Loan Fund, net of loans receivable from borrowers in the Fund.....	\$ 23,491,185
3. Reserves for Charitable Gift Annuities.....	\$ 1,150,750
4. Reserves for Pending and Unreported Insurance Claims.....	\$ 1,517,771
5. Reserves for Priests' Retirement.....	\$ 10,204,906
6. Other Investments	\$ 16,366,341
	Total <u>\$ 78,071,072</u>

The market value of investments as of June 30, 2018 is \$143,337 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 \$27,727,187, which is \$1,293,289 higher than their value as of June 30, 2017. The Plan remains underfunded due to significant investment losses nine years ago, and negative investment performance in two of the past four fiscal years. Its funded status as of July 1, 2018 is 75.2% of the present value of accrued benefits, as compared to 72.6% one year earlier. The diocesan central office share of this unfunded liability as of June 30, 2018 is \$382,517 and is recorded as Accrued Pension Obligations. The present value of accrued benefits for retirees and beneficiaries is 116% funded.

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

- The expense section of the Statement of Activities reflects in the unrestricted column all expenses of the diocese.

- On the Statement of Activities, the Change in Net Assets shows the unrestricted fund operated at a loss of \$5,392,639 for the fiscal year ended June 30, 2018. This is primarily due to the liability of \$5,495,000 recorded for payments to claimants in the Diocese of Ogdensburg's Independent Reconciliation & Compensation Program (IRCP). Temporarily restricted net assets had a gain of \$62,158 in 2017-18.

- Total revenues, gains and other support were \$1,078,825 lower when compared to the fiscal year ended June 30, 2017. This is primarily due to investment performance, as realized and unrealized losses on investments were \$833,082 lower in 2017-18 versus 2016-17. Total expenses increased by \$7,512,804 as a result of IRCP claim payments noted, plus IRCP administrative expense of \$362,489, as well as Capital Campaign consultant expenses of \$682,318. The diocese also made an ad hoc grant of \$500,000 to its Lay Employees' Retirement Plan.

- The Statements of Cash Flows shows cash flows from operating activities, investing activities and financing activities of the diocese had a net increase in cash and cash equivalents for the year ended June 30, 2018, in the amount of \$539,078.

- 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, 2018.

The Diocesan Fiscal Office is available to answer questions a reader may have after review of the audited financial statements for 2017-2018. 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 2017-2018 Audited Financial Statements Independent Auditor's Report



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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, 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, 2018 and 2017, 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 33 and 34 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 30, 2018

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 Granger
*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, 2018 and 2017

	6/30/2018	6/30/2017
ASSETS		
Cash and Cash Equivalents	\$ 3,080,257	\$ 2,541,179
Accounts Receivable	633,827	445,388
Accrued Interest Receivable	153,196	163,630
Due from Lay Employees' Retirement Obligation	318,579	403,436
Inventories	19,625	22,001
Prepaid Expenses	398,088	405,087
Investments at Fair Value	78,071,072	77,927,735
Other Investments	462,934	429,747
Loans Receivable - Ministry - Net of Loan Loss Reserve	446,080	470,883
Loans Receivable - Parishes and Affiliates - Net of Loan Loss Reserve	1,974,294	2,170,022
Land, Building, and Equipment - Net of Accumulated Depreciation	2,096,866	2,068,912
Restricted Assets	<u>27,727,187</u>	<u>26,433,898</u>
TOTAL ASSETS	<u>\$ 115,382,005</u>	<u>\$ 113,481,918</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable	\$ 213,927	\$ 176,739
Accrued Compensation	92,537	86,765
Collections Payable	252,307	252,724
Accrued Interest Payable	111,512	108,479
Deferred Revenue	599,507	630,484
Insurance Claims Payable	2,969,618	2,943,179
Reserve for Insurance Claims	1,517,771	2,178,593
IRCP Claims Payable	5,495,000	-
Deposits Payable	25,465,479	25,699,745
Diocesan Trust Fund	25,340,119	24,035,847
Charitable Gift Annuities Payable	515,202	663,728
Disaster Relief Funds Collected	12,006	11,653
Accrued Pension Obligation	382,517	242,287
Lay Employees' Retirement Obligations	<u>27,727,187</u>	<u>26,433,898</u>
Total Liabilities	<u>90,694,689</u>	<u>83,464,121</u>
NET ASSETS		
Unrestricted:		
Undesignated	2,805,483	4,890,134
Designated	<u>7,469,935</u>	<u>10,777,923</u>
Total Unrestricted	10,275,418	15,668,057
Temporarily Restricted	13,136,695	13,074,537
Permanently Restricted	<u>1,275,203</u>	<u>1,275,203</u>
Total Net Assets	<u>24,687,316</u>	<u>30,017,797</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 115,382,005</u>	<u>\$ 113,481,918</u>

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 ActivitiesFor the year ended
June 30, 2018**Statements of Activities**For the year ended
June 30, 2017

	Unrestricted	Temporarily Restricted	Permanently Restricted	2018 Totals		Unrestricted	Temporarily Restricted	Permanently Restricted	2017 Totals
REVENUES, GAINS, AND OTHER SUPPORT					REVENUES, GAINS, AND OTHER SUPPORT				
Diocesan Assessments	\$ 1,952,768	\$ 74,130	\$ -	\$ 2,026,898	Diocesan Assessments	\$ 1,954,747	\$ 74,676	\$ -	\$ 2,029,423
Contributions	1,526,951	425,330	-	1,952,281	Contributions	1,647,631	661,067	-	2,308,698
Bequests	423,075	-	-	423,075	Bequests	408,505	34,302	-	442,807
Contributed Services	92,025	-	-	92,025	Contributed Services	115,211	-	-	115,211
Investment Income	1,146,697	418,104	-	1,564,801	Investment Income	1,005,052	342,736	-	1,347,788
Net Realized and Unrealized Gains and (Losses) on Investments	1,091,516	797,603	-	1,889,119	Net Realized and Unrealized Gains and (Losses) on Investments	1,481,718	1,240,483	-	2,722,201
Grants	73,811	39,078	-	112,889	Grants	67,590	40,000	-	107,590
Management Fees	464,786	-	-	464,786	Management Fees	406,918	-	-	406,918
Other Revenue	427,306	28,099	-	455,405	Other Revenue	412,090	12,556	-	424,646
Auxiliary Services	2,360,506	-	-	2,360,506	Auxiliary Services	2,546,153	-	-	2,546,153
Gain or (Loss) on Disposal of Assets	(10)	-	-	(10)	Gain or (Loss) on Disposal of Assets	3,208	-	-	3,208
Change in the Value of Charitable Gift Annuity	-	(12,963)	-	(12,963)	Change in the Value of Charitable Gift Annuity	-	(47,006)	-	(47,006)
Net Assets Released from Restrictions	-	-	-	-	Net Assets Released from Restrictions	-	-	-	-
Satisfaction of Program Restrictions	1,707,223	(1,707,223)	-	-	Satisfaction of Program Restrictions	1,561,719	(1,561,719)	-	-
Total Revenues, Gains, and Other Support	11,266,654	62,158	-	11,328,812	Total Revenues, Gains, and Other Support	11,610,542	797,095	-	12,407,637
EXPENSES					EXPENSES				
Pastoral	521,398	-	-	521,398	Pastoral	509,127	-	-	509,127
Religious Personnel Development	2,076,610	-	-	2,076,610	Religious Personnel Development	2,053,446	-	-	2,053,446
Education	1,550,418	-	-	1,550,418	Education	1,498,103	-	-	1,498,103
Social Services	309,205	-	-	309,205	Social Services	336,485	-	-	336,485
Cemeteries	4,819	-	-	4,819	Cemeteries	4,643	-	-	4,643
Diocesan Administration	8,580,464	-	-	8,580,464	Diocesan Administration	2,070,161	-	-	2,070,161
Auxiliary Services	3,476,149	-	-	3,476,149	Auxiliary Services	2,534,294	-	-	2,534,294
Total Expenses	16,519,063	-	-	16,519,063	Total Expenses	9,006,259	-	-	9,006,259
CHANGE IN NET ASSETS	(5,252,409)	62,158	-	(5,190,251)	CHANGE IN NET ASSETS	2,604,283	797,095	-	3,401,378
CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN	(140,230)	-	-	(140,230)	CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN	(56,340)	-	-	(56,340)
NET ASSETS - BEGINNING OF YEAR	15,668,057	13,074,537	1,275,203	30,017,797	NET ASSETS - BEGINNING OF YEAR	13,110,114	12,277,442	1,285,203	26,672,759
NET ASSETS - END OF YEAR	\$ 10,275,418	\$ 13,136,695	\$ 1,275,203	\$ 24,687,316	NET ASSETS - END OF YEAR	\$ 15,668,057	\$ 13,074,537	\$ 1,275,203	\$ 30,017,797

The accompanying notes are an integral part of these financial statements

Pinto, Mucenski, Hooper, Van House & Co.*Certified Public Accountants, P.C.***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 BenwareMs. Barbara Criss
Ms. Nichole M. Duve'
Rev. Christopher C. Carrara, V.F.
Mr. John Knox
Deacon 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, 2018 and 2017

	6/30/2018	6/30/2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (5,190,251)	\$ 3,401,378
ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation	131,019	128,816
Net Realized and Unrealized (Gains) Losses on Investments	(1,889,119)	(2,722,201)
(Gain) Loss on Sale of Fixed Assets	10	(3,208)
Change in the Value of Charitable Gift Annuity (CGA)	37,127	47,006
Decrease (Increase) In:		
Accounts and Loans Receivable	(163,636)	(177,700)
Accrued Interest Receivable	10,434	(27,549)
Due from Lay Employees' Retirement Obligations	84,857	19,321
Inventories	2,376	(7,347)
Prepaid Expenses	6,999	(5,177)
Increase (Decrease) In:		
Accounts Payable	37,191	(22,549)
Accrued Compensation	5,772	3,747
Accrued Interest Payable	3,033	13,412
Deferred Revenue	(30,977)	(34,576)
Insurance Claims Payable	26,439	379,027
Reserve for Insurance Claims	(660,825)	(347,550)
IRCP Claims Payable	5,495,000	-
Other Liabilities	(64)	14,509
Net Cash Provided (Used) by Operating Activities	(2,094,615)	659,359
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Equipment	12,000	15,000
Purchase of Furnishings and Equipment	(170,984)	(109,346)
Net Change In:		
Restricted Assets	(1,293,289)	(1,352,325)
Investments	1,712,596	(6,666,502)
Loans Receivable - Parishes and Affiliates	195,728	330,897
Deposits Payable	(234,266)	3,463,324
Diocesan Trust Fund	1,304,272	1,863,960
Lay Employees' Retirement Trust	1,293,289	1,352,323
Net Cash Provided (Used) by Investing Activities	2,819,346	(1,102,669)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from New Annuities	-	38,908
Annuity Payments and Payoffs	(185,653)	(60,814)
Net Cash Provided (Used) by Financing Activities	(185,653)	(21,906)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	539,078	(465,216)
CASH AND CASH EQUIVALENTS - Beginning of Year	2,541,179	3,006,395
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 3,080,257	\$ 2,541,179

**SUPPLEMENTAL CASH FLOW DISCLOSURES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

Cash Paid During the Year for		
Interest	\$ 1,003,151	\$ 968,764

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, 2018 and 2017

	6/30/2018	6/30/2017
PASTORAL		
Respect Life	\$ 45,505	\$ 41,522
Pastoral Grants	60,703	67,711
Tribunal	73,055	66,547
Hospital Apostolate	13,368	12,133
Evangelization	76,057	89,059
Formation for Ministry	92,296	83,012
Department of Worship	22,587	17,861
Indian Apostolate	30,800	30,650
Missionary Projects of the Diocese	62,719	63,642
Guggenheim Center	43,900	36,487
Other Pastoral	408	503
Total Pastoral Expenses	521,398	509,127
RELIGIOUS PERSONNEL DEVELOPMENT		
Priest and Pastoral Personnel	20,509	23,873
Vicar for Religious	13,303	37,563
Council of Women Religious	733	1,250
Vocations	64,860	224,503
Education of Priests and Seminarians	429,466	291,119
Care of Clergy	1,454,477	1,404,824
Council of Priests	3,005	3,035
Permanent Deaconate Formation Program/ Ordained Deacons	90,257	67,279
Total Religious Personnel Development Expenses	2,076,610	2,053,446
EDUCATION		
Education Grants	225,900	221,900
Catholic Schools	949,936	918,885
Communications	9	13
Christian Formation	159,296	162,813
Family Life/Natural Family Planning	122,751	110,117
Campus Ministry	92,526	84,375
Total Education Expenses	1,550,418	1,498,103
SOCIAL SERVICES		
Social Service Grants and Donations	96,993	146,818
Catholic Youth Ministry	212,212	189,667
Total Social Services Expenses	309,205	336,485
CEMETERIES		
Operations	4,819	4,643
DIOCESAN ADMINISTRATION		
Diocesan Administration	875,440	858,185
Solidarity in Faith	65,000	10,000
Independent Reconciliation and Compensation Program	5,857,489	-
Bishop's Residence	76,672	119,134
Planning	14,774	10,373
Development Office	953,252	385,381
Diocesan Fiscal Office	358,905	345,232
Catholic Charities Fiscal Office	88,051	86,197
Parish Services	86,903	74,960
Safe Environment	64,472	54,940
Information Technology	138,470	125,625
Archives	1,036	134
Total Diocesan Administration Expenses	8,580,464	2,070,161
AUXILIARY SERVICES		
Protected Self-Insurance Program	1,468,762	1,096,337
Disability Insurance	84,153	78,636
Unemployment Insurance	348,569	37,118
North Country Catholic	203,167	201,584
Diocesan Loan Fund	1,356,372	1,114,923
Charitable Gift Annuity Program	15,126	5,696
Total Auxiliary Services Expenses	3,476,149	2,534,294
TOTAL	\$ 16,519,063	\$ 9,006,259

See Auditors' Report

Notes to the Financial Statements - June 30, 2018

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.

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.

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements - June 30, 2018

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, 2018 and 2017, the recognized value of these services was \$ 92,025 and \$ 115,211, 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, 2018, 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, 2018 through October 30, 2018, 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, 2018 and 2017 consists of the following:

	6/30/2018	6/30/2017
North Country Catholic	\$ 1,782	\$ 6,926
Excess Insurance Carriers	222,100	176,203
Due from Other Dioceses	202,500	-
Due from Parishes and Other Diocesan Entities		
Protected Self-Insurance Premiums	17,153	6,748
Health Insurance Premiums	69,741	72,991
Parish Assessments	21,034	17,915
Other	99,517	164,605
Total	\$ 633,827	\$ 445,388

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 payable over 15 years at 2% interest, and the minimum monthly payment is \$ 100. 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 not covered by other sources for its students in an approved program for pre-theology or in theological studies. At time of payment, the seminarian signs a note guaranteeing repayment of the total amount paid for his theological education. The indebtedness shall be paid over 15 years at 2% interest, and the minimum monthly payment is \$ 100.

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 indebtedness shall be repaid over 20 years at 2% interest. The priest shall make monthly payments of \$ 100 on the first day of each month beginning January 1 following ordination. A balloon payment of the balance of principal and interest as of the last month of the repayment term shall be made by the priest. Priests may apply to the Diocese for assistance with or relief from payments on the promissory notes. The Diocese may grant assistance in the form of a gift, extension of the loan, reduction of interest rate, or forgiveness of all or part of the debt.

The loans receivable at June 30, 2018 and 2017 was \$ 686,277 and \$ 724,435, respectively. The loan loss reserve at June 30, 2018 and 2017 was \$ 240,197 and \$ 253,552, respectively.

Future maturities of the loans receivable are as follows:

June 30,		
2019	\$ 63,641	
2020	63,116	
2021	64,901	
2022	51,567	
2023	49,322	
Thereafter	393,730	
	\$ 686,277	

NOTE 5 - INVESTMENTS

Investments carried at fair value at June 30, 2018 and 2017 consist of the following:

	Cost	Fair Value (Carrying Amount)
June 30, 2018		
U.S. Government and Agency Obligations ..	\$ 21,509,364	\$ 21,004,212
Stocks	20,474,024	24,417,146
Mutual Funds	16,449,163	16,782,310
Corporate Obligations	5,809,926	5,671,246
Dimensional Fund Advisors	990,750	879,196
The Investment Fund for Foundations-		
Real Opportunity Fund	448,837	541,114
Christian Brothers Investment Services	7,674,494	8,775,848
Total	\$ 73,356,558	\$ 78,071,072
Investment income consists of the following		
Interest and Dividends	\$ 1,564,801	
Unrealized Gain (Loss) on Investments	419,052	
Realized Gain (Loss) on Investments	1,470,067	
Total	\$ 3,453,920	

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements- June 30, 2018

NOTE 5 - INVESTMENTS (Continued)

	Cost	Fair Value (Carrying Amount)
June 30, 2017		
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 Investment	1,274,816	
Total.....	\$ 4,069,989	

Total expenses and fees for investment advisory services and custodial expense were \$ 200,068 and \$ 194,373 for the years ending June 30, 2018 and 2017, respectively.

NOTE 6 - OTHER INVESTMENTS

At June 30, 2018 and 2017, other investments consisted of the following:

	6/30/2018	6/30/2017
The National Catholic Risk Retention Group (at cost).....	\$ 132,248	\$ 132,248
The Bishop's Plan Insurance Company	330,686	297,499
Total.....	\$ 462,934	\$ 429,747

NOTE 7 - LAND, BUILDINGS, AND EQUIPMENT

Land, buildings, and equipment as of June 30, 2018 and 2017 consist of the following:

	6/30/2018	6/30/2017
Land and Improvements	\$ 957,034	\$ 957,034
Buildings and Improvements.....	2,414,599	2,283,665
Furnishings and Equipment.....	1,065,189	1,040,439
	4,436,822	4,281,138
Accumulated Depreciation.....	(2,339,956)	(2,212,226)
Land, Buildings, and Equipment - Net	\$ 2,096,866	\$ 2,068,912

Depreciation charged to operations for the years ended June 30, 2018 and 2017 were \$ 131,019 and \$ 128,816, 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
Coverage 2017 - 2018		
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
Coverage 2016 - 2017		
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

NOTE 8 - GENERAL INSURANCE PLAN (Continued)

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, 2018 and 2017, this accrued liability amounted to \$ 1,517,771 and \$ 2,178,593, 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, 2018 and 2017 amounted to \$ 2,969,618 and \$ 2,943,179 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 \$ 1,598,910 as of June 30, 2018, and \$ 1,236,000 as of June 30, 2017. 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, 2018 and 2017.

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, 2018 and 2017 follows:

	2018	2017
For the Years Ended June 30,		
Premium Revenue	\$ 1,896,398	\$ 1,821,467
Investment Earnings.....	115,837	136,060
Other	-	2,500
Total Revenues	2,012,235	1,960,027
Net Claims and Reserve Expense	311,938	(6,748)
Administrative Costs	232,585	216,317
Departmental Grants	816,032	37,264
Commercial Insurance Premiums	928,239	886,768
Total Expenses.....	2,288,794	1,133,601
Net Insurance Activity.....	(276,559)	826,426
Net Assets - Beginning of Year.....	1,807,175	980,749
Net Assets - End of Year.....	\$ 1,530,616	\$ 1,807,175

NOTE 9 - INDEPENDENT RECONCILIATION AND COMPENSATION PROGRAM

On March 1, 2018, the Diocese of Ogdensburg established a voluntary Independent Reconciliation and Compensation Program ("IRCP") to assist victims of clergy sex abuse in their healing process. The IRCP moves beyond the long-standing diocesan programs that offer professional counseling and other assistance to victims of abuse.

Mr. Kenneth Feinberg and Ms. Camille Biros serve as the independent administrators of the program. Mr. Feinberg and Mr. Biros have vast experience in administering voluntary compensation programs including the World Trade Center compensation program and IRCP's undertaken in other NYS dioceses. The independent administrators evaluate claims submitted by those who previously reported incidents of clergy sex abuse to the diocese and determine what compensation will be awarded.

The diocese mailed letters to known victims which informed them of their potential eligibility to participate in IRCP. Additionally, some previously unreported claims were submitted to the IRCP when they were reported to the diocese in response to the IRCP. The claims were reported to the appropriate district attorney. Participation in the IRCP by the victim is voluntary. The independent administrator determined whether the victims were eligible for compensation and the amount of compensation awards.

Through October 18, 2018, 37 claimants have received \$ 5,495,000 in compensation through IRCP. Funding has been provided through an approved line of credit obtained by the diocese from its custodial bank, NBT Bank. The amount of compensation has been recorded as a liability by the diocese as of June 30, 2018.

NOTE 10 - NEW YORK STATE DISABILITY INSURANCE

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

NOTE 11 - NEW YORK STATE UNEMPLOYMENT INSURANCE

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

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements- June 30, 2018

NOTE 12 - DIOCESAN DEPOSIT AND LOAN FUND

Loans Receivable

The Diocesan Deposit and Loan Fund receives deposits from the Diocese, parishes, and other related entities that in turn are loaned or become available for loan to parishes and other related entities. As of June 30, 2018 and 2017, the loans receivable outstanding totaled \$ 2,417,952 and \$ 2,658,204, respectively. The loan loss reserve at June 30, 2018 and 2017 was \$ 443,658 and \$ 488,182, 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, 2018 and 2017, unless agreed upon otherwise. Interest received on outstanding loans amounted to \$ 67,779 and \$ 74,481 for the years ended June 30, 2018 and 2017, respectively.

Future maturities of the loans receivable are as follows:

June 30,	
2019.....	\$ 284,984
2020.....	279,454
2021.....	251,514
2022.....	228,699
2023.....	217,380
Thereafter.....	<u>1,155,921</u>
	<u>\$ 2,417,952</u>

Deposits Payable

Deposits payable are due to the Diocese, parishes, and other related entities on demand. As of June 30, 2018 and 2017 these deposits payable totaled \$ 25,465,479 and \$ 25,699,745, respectively. Interest on deposits was paid at 3% for the years ended June 30, 2018 and 2017 and amounted to \$ 1,003,151 and \$ 968,764, respectively.

NOTE 13 - DIOCESAN TRUST FUND

The Diocesan Trust Fund is a mutual fund operated by the Diocese for the investment of endowment and other similar long-term investments of the Diocese, parishes, and related entities. The fund is designed to pay quarterly dividends and to grow the principal to offset inflation. As of June 30, 2018 and 2017, the Diocesan Trust Fund balance was \$ 25,340,119 and \$ 24,035,847, respectively.

Total dividends paid from the Diocesan Trust Fund for years ended June 30, 2018 and 2017 were \$ 751,251 and \$ 751,248, 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, 2018 and 2017, the value per share was \$ 36.409 and \$ 34.350, respectively. The original per share value in 1977 was \$ 10 per share.

NOTE 14 - CHARITABLE GIFT ANNUITY PAYABLE

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

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

NOTE 15 - LAY EMPLOYEES' RETIREMENT TRUST

The Lay Employees' Retirement Trust is a qualified multi-employer defined benefit plan which includes lay employees of the Diocese, parishes, and other related entities under Diocesan control. The current funding policy of the plan is to collect 9% of 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.

NOTE 15 - LAY EMPLOYEES' RETIREMENT TRUST (Continued)

A summary of the lay employees' pension activities for the years ended June 30, 2018 and 2017 follows:

	2018	2017
For the Years Ended June 30,		
Employer Contributions.....	\$ 1,462,221	\$ 1,142,440
Realized and Unrealized Investment Gains	1,918,407	2,798,871
Investment Earnings.....	566,437	443,155
Department Grants.....	500,000	-
Total Revenues.....	<u>4,447,065</u>	<u>4,384,466</u>
Pension Payments.....	2,876,483	2,761,015
Administrative Costs.....	277,293	271,128
Total Expenses.....	<u>3,153,776</u>	<u>3,032,143</u>
Net Lay Employees' Pension Activity.....	1,293,289	1,352,323
Restricted Assets - Beginning of Year....	26,433,898	25,081,575
Restricted Assets - End of Year.....	<u>\$ 27,727,187</u>	<u>\$ 26,433,898</u>

For the year ended June 30, 2018, the fund received contributions of \$ 1,462,221 of which \$ 129,272 were for Diocesan employees.

The assets and liabilities of the fund at June 30, 2018 and 2017 are as follows:

	2018	2017
Cash and Cash Equivalents.....	\$ 265,165	\$ 171,002
Investments at Fair Value.....	27,597,023	26,885,266
Employers' Receivable.....	37,795	71,964
Accrued Investment Income.....	26,910	25,453
Prepaid Expenses.....	243,274	235,135
Due to Operating Fund.....	(318,579)	(403,436)
Deferred Revenue.....	<u>(124,401)</u>	<u>(551,486)</u>
Restricted Assets.....	<u>\$ 27,727,187</u>	<u>\$ 26,433,898</u>
Net Assets Available for Benefits.....	<u>\$ 27,727,187</u>	<u>\$ 26,433,898</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, 2018 and 2017 consist of the following:

	Cost	Fair Value
June 30, 2018		
U.S. Government and Agency Obligations .	\$ 3,186,928	\$ 3,118,469
Equities.....	9,658,831	11,300,371
Mutual Funds.....	4,514,882	4,496,341
Corporate Obligations.....	764,894	743,576
Dimensional Fund Advisors.....	1,034,250	941,585
The Investment Fund for Foundations-		
Real Opportunity Fund.....	338,339	407,899
Christian Brothers Investment Services.....	<u>5,765,334</u>	<u>6,588,782</u>
Total.....	<u>\$ 25,263,458</u>	<u>\$ 27,597,023</u>

Investment income consists of the following	
Interest and Dividends.....	\$ 566,437
Unrealized Gain (Loss) on Investments...	594,883
Realized Gain (Loss) on Investments.....	<u>1,323,524</u>
Total.....	<u>\$ 2,484,844</u>

	Cost	Fair Value
June 30, 2017		
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, 2018

NOTE 15 - LAY EMPLOYEES' RETIREMENT TRUST (Continued)

Total expenses and fees for investment and advisory services and custodial fees expenses were \$ 134,712 and \$ 143,575 for the years ending June 30, 2018 and 2017, 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, 2018, are as follows:

	2018
Total Plan Funded Status, End of Year	
Fair Value of Plan Assets	\$ 28,045,766
Projected Benefit Obligation	37,438,052
Prepaid (Accrued) Pension Obligation	\$ (9,392,286)
Total Central Office Pension Obligation Recorded in Unrestricted Net Assets, End of Year	
Net Actuarial Loss.....	\$ 382,517

NOTE 16 - PRIESTS' RETIREMENT PLAN

The Diocese has a non-qualified retirement plan which covers all eligible Diocesan priests. During the years ended June 30, 2018 and 2017 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, 2018 and 2017 are as follows:

	2018	2017
Cash and Cash Equivalents	\$ 461,854	\$ 218,662
Investments at Fair Value	11,727,200	11,716,797
Accounts Receivable	6,294	8,127
Accrued Investment Income	13,225	10,632
Due to Operating Fund	(2,003,667)	(1,753,778)
Total Assets	\$ 10,204,906	\$ 10,200,440
Temporarily Restricted Net Assets	\$ 10,204,906	\$ 10,200,440

Investments with readily determinable market value at June 30, 2018 and 2017 consist of the following:

	Cost	Fair Value (Carrying Amount)
June 30, 2018		
U.S. Government and Agency Obligations .	\$ 2,444,077	\$ 2,375,290
Corporate Obligations	532,024	516,987
Mutual Funds	2,312,525	2,374,798
Equities	2,802,866	3,334,453
Dimensional Fund Advisors	364,750	325,793
The Investment Fund for Foundations- Real Opportunity Funds	132,011	159,151
Christian Brothers Investment Services	2,309,545	2,640,728
Total	\$ 10,897,798	\$ 11,727,200

Investment income consists of the following:

Interest and Dividends	\$ 252,711
Unrealized Gain (Loss) on Investments	161,325
Realized Gain (Loss) on Investments	524,390
Total	\$ 938,426

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	\$ 11,016,194	\$ 11,716,797

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	\$ 1,309,644

Total investment expenses are \$ 33,118 and \$ 38,073 for the years ending June 30, 2018 and 2017, respectively.

NOTE 17 - FAIR VALUE MEASUREMENTS

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

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

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

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

The following tables present the Diocese's investments at June 30, 2018 and 2017, 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 2018	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	\$ 24,122,681	\$ 9,815,750	\$ 14,306,931	\$ -
Stocks	35,717,517	35,717,517	-	-
Equity Funds	3,483,866	3,483,866	-	-
Bond Funds	16,236,267	-	16,236,267	-
Real Estate Investment Funds	1,558,518	-	1,558,518	-
Corporate Obligations	6,414,822	-	6,414,822	-
Dimensional Fund Advisors	1,820,781	1,820,781	-	-
The Investment Fund For Foundations - Real Opportunity Fund	949,013	-	-	949,013
Christian Brothers Investment Services	15,364,630	-	15,364,630	-
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	330,686	-	-	330,686
	<u>\$ 106,131,029</u>	<u>\$ 50,837,914</u>	<u>\$ 53,881,168</u>	<u>\$ 1,411,947</u>

The above fair value measurements consist of the following:

	Total 2018	Quoted prices in markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
Diocesan Investments	\$ 78,534,006	\$ 36,730,736	\$ 40,799,222	\$ 1,004,048
Lay Employees' Retirement Trust	27,597,023	14,107,178	13,081,946	407,899
	<u>\$ 106,131,029</u>	<u>\$ 50,837,914</u>	<u>\$ 53,881,168</u>	<u>\$ 1,411,947</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, 2017	\$ 1,010,888	\$ 132,248	\$ 297,499	\$ 1,440,635
Purchases	-	-	-	-
Capital Distributions	(61,733)	-	-	(61,733)
Sales	-	-	-	-
Unrealized Gains (Losses)	(142)	-	-	(142)
Increase in Member's Surplus	-	-	33,187	33,187
Balance at June 30, 2018	<u>\$ 949,013</u>	<u>\$ 132,248</u>	<u>\$ 330,686</u>	<u>\$ 1,411,947</u>

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements- June 30, 2018

NOTE 17 - FAIR VALUE MEASUREMENTS (Continued)

	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
	<u>\$ 105,242,747</u>	<u>\$ 48,581,716</u>	<u>\$ 55,220,396</u>	<u>\$ 1,440,635</u>

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	26,885,266	13,541,787	12,908,986	434,493
	<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>

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

NOTE 18 - DESIGNATED NET ASSETS

Designated net assets at June 30, 2018 and 2017 are as follows:

	6/30/2018	6/30/2017
Capital Improvements	\$ 80,498	\$ 122,298
Charitable Needs of the Diocese	235,314	168,407
Catholic Education	4,907	4,907
Bishop's Discretionary	82,627	82,627
Guggenheim Maintenance	64,771	112,436
St. Joseph's Emergency Fund	31,416	31,416
St. Paul's	21,312	21,312
Bishop's Retirement	763,610	720,426
Bishop's Contingency	130,000	130,000
Bishop's Heritage Circle	98,100	92,884
Priests' Graduate Studies	66,786	61,511
Support of Priests Not in Ministry	398,630	472,473
Protected Self-Insurance	1,530,616	1,807,175
Unemployment	264,670	478,956
Disability	229,581	202,751
Deposit and Loan Fund	2,692,000	5,501,928
LEAD	2,677	3,568
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	6,257	6,500
Archives	70	769
North Country Catholic	30,000	30,000
Support of Future Operating Budgets	40,000	40,000
Support of Action Plan Committee	172,736	174,882
Catholic School Financial Support	130,896	131,206
Catholic School Curriculum	13,816	16,152
Youth Ministry	4,130	4,905
Vocations (Youth)	4,130	4,905
Evangelization	4,905	4,905
Youth Adult Ministry	1,247	1,247
Respect Life	5,208	8,624
Solidarity (Diocese of Latakia, Syria)	302,125	284,253
Support from Capital Campaign		
Guggenheim	312	-
St. Mary's Cathedral	696	-
Benefits for Retired Priests	696	-
Education of Seminarians	696	-
	<u>\$ 7,469,935</u>	<u>\$ 10,777,923</u>

NOTE 19 - RESTRICTED NET ASSETS

Restricted net assets at June 30, 2018 and 2017 are as follows:

	6/30/2018	6/30/2017
Temporarily Restricted		
Annuity Funds	\$ 150,247	\$ 150,247
Charitable Gift Annuities	135,551	117,667
Annie Peck	13,065	12,035
Indian	23,570	28,515
Missionary Projects	177,262	142,249
Priests' Disability	73,214	52,736
Bourdon Estate	115,605	112,355
Priests' Retirement	10,204,906	10,200,440
K of C Foundation Fellowship	96,476	90,573
Communications	8,355	5,751
Mallete Scholarship	17,960	17,960
Catholic Campaign for Human Development	12,395	12,471
K of C for Handicap Children	1,585	1,585
Education of Seminarians	1,446,357	1,476,545
Mear Scholarship Endowment	42,505	42,505
Education Grants	5,705	5,705
Rachael's Vineyard	6,205	6,205
Spratt Memorial	5,081	1,441
Bishop's Good Samaritan Fund	3,029	2,556
Formation for Ministry	19,835	16,735
Vocation	3,796	3,198
Foundation Support for Education	50,879	41,049
Special Care of Priests	520,917	533,614
Continuing Formation of Priests	400	400
NYS Paid Family Leave	1,795	-
	<u>\$ 13,136,695</u>	<u>\$ 13,074,537</u>
Permanently Restricted		
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
Mallete 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>\$ 1,275,203</u>

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements- June 30, 2018

NOTE 20 - 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.

Endowment net assets by type of fund consist of the following at June 30, 2018:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-Restricted Funds	\$ -	\$ 946,576	\$ 1,275,203	\$ 2,221,779

Changes in endowment net assets for the fiscal year ended June 30, 2018:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment Net Assets, Beginning of Year	\$ -	\$ 820,929	\$ 1,275,203	\$ 2,096,132
Investment Return	-	54,457	-	54,457
Interest and Dividends Realized and Unrealized	-	125,647	-	125,647
Gains (Losses)	-	-	-	-
Contributions	-	-	-	-
Appropriation for Expenditure	-	(54,457)	-	(54,457)
Endowment Net Assets, End of Year	\$ -	\$ 946,576	\$ 1,275,203	\$ 2,221,779

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 Realized and Unrealized	-	106,225	-	106,225
Gains (Losses)	-	-	-	-
Contributions	-	-	-	-
Appropriation for Expenditure	-	(54,844)	(10,000)	(64,844)
Endowment Net Assets, End of Year	\$ -	\$ 820,929	\$ 1,275,203	\$ 2,096,132

NOTE 20 - ENDOWMENTS (Continued)**Return Objectives and Risk Parameters**

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

Strategies Employed for Achieving Objectives

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

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

NOTE 21 - CONTINGENCIES

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

On April 6, 2017, the Diocese of Ogdensburg announced a "twinning relationship" with the Diocese of Latakia, located in Syria. This relationship, named Solidarity in Faith, is established to allow the diocese to be a source of Christian gladness and hope to this Middle East diocese whose Christian faithful face tremendous challenges in the practice of their faith. War has wreaked havoc in the region. In addition to normal pastoral activities, the Diocese of Latakia must minister to thousands of displaced Syrians who seek safe refuge within its borders.

The Diocese of Ogdensburg will encourage missionary animation highlighting the needs of the faithful in Latakia through presentations in our local Catholic schools, religious education programs, adult faith formation programs, and parishes. Such presentation shall share with our faithful information about the challenges facing the faithful of Latakia, their efforts in dealing with these challenges, and promote spiritual and financial support for the Diocese of Latakia.

One component of the Solidarity in Faith initiative is a charitable financial commitment by the Diocese of Ogdensburg to the Diocese of Latakia. Initial funding of designated net assets set aside by the diocese came from unrestricted bequests and contributions dedicated for program support. In 2017-18, the diocese announced a formal policy for support of the Diocese of Latakia in its Solidarity in Faith program. Included in this policy is a contingent commitment to contribute \$ 20,000 each calendar quarter over the next four years to the Diocese of Latakia. Additional contributions may be considered depending on the needs of the Diocese of Latakia and the funding available by the diocese for such support. The Diocese of Ogdensburg has designated 10% of unrestricted bequests or testamentary substitutes to provide this support. Additional appeals for charitable contributions may be made by the Diocese of Latakia as part of the Diocese of Ogdensburg's Mission Co-op Program. This policy will be reviewed every four years.

Cardinal makes 'urgent call' to fight antibiotic overuse

VATICAN CITY (CNS)—Antimicrobial resistance poses a "great challenge" to global public health and puts the most vulnerable in our society at risk, said Cardinal Peter Turkson, prefect of the Dicastery for Promoting Integral Human Development.

"Our time is running out, and we must act to initiate and animate the necessary behavior change to strengthen awareness and action on infection prevention and control and (to) promote the appropriate stewardship of antimicrobials," he said in a message for World Antibiotics Awareness Week.

World Antibiotics Awareness Week, which took place Nov. 12-18 this year, aims to "increase global awareness of antibiotic resistance and to encourage best practices among the general public, health workers and policymakers to avoid the further emergence and spread of antibiotic resistance," according to the official website of the awareness initiative, organized by the World Health Organization.

The World Health Organization says

antibiotic resistance, also referred to as AMR, occurs when microbes, such as bacteria, become resistant to the drugs used to treat them. While antibiotics saves millions of lives and alleviate much illness and suffering, "the persistent overuse and misuse of antibiotics in human and animal health have encouraged the emergence and spread of AMR," it said.

The problem is growing worse, and those most vulnerable to life-threatening infections, such as women giving birth and newborns, are at risk as it becomes difficult to safeguard their health and well-being, the cardinal said in his message, published by the Vatican Nov. 17.

"Tens of thousands of church-sponsored health care institutions and education centers and other faith-based organizations are well-positioned to encourage ongoing support, mobilize individual and community action and advance social and medical practices to combat the emergence and spread of AMR," said the cardinal.

Bishops tell citizens only they can build peace

NAIROBI, Kenya (CNS)—Catholic bishops in South Sudan and Sudan appealed to the citizens of the two countries — including those in diaspora — to work harder for peace, telling them, "True peace can only be built by citizens like you."

"You have a vital role to work for peace in the way you think, talk and act. We appeal to you to tune down your unhelpful rhetoric on social media," which sometimes includes "insults and incitement of hatred," the bishops said. "We call on each one of you to avoid the negative pattern of tribalism which is now infesting our society. We want you instead to accept and build peace by embracing the spirit of love, forgiveness and reconciliation."

Instead, they added, "Ac-

cept and build peace by embracing the spirit of love, forgiveness and reconciliation. There should be no more war in your minds, lips, houses and villages. Let us give this peace a chance by embracing each other as sons and daughters of one nation."

In a message issued at the end of their joint November meeting in Khartoum, Sudan, the bishops praised the mediation efforts being carried out by South Sudan President Salva Kiir. The president has been mediating the peace process between the Sudanese government and armed opposition groups in Sudan.

"It cannot be overstressed that the people of Darfur, Nuba Mountains and southern Blue Nile have suffered much and for a long time,"

the bishops said. "We support every effort to bring about stability and peace in these troubled areas of Sudan, so that all corners of Sudan can also enjoy peace and prosperity."

The bishops also congratulated those who helped bring about the October power-sharing peace agreement between the South Sudan government and the opposition parties.

"We consider this peace agreement very important, however imperfect it may be. We support this agreement and want to see that the parties to the agreement follow their commitments in all the stages of implementation, so that a sustainable peace may return to our suffering people," they said.

CATHOLIC WORLD AT A GLANCE

Speakers discuss impact of religious affiliation on voting

WASHINGTON (CNS) — With the Democratic takeover of the House of Representatives in the midterm elections, the demographic dividing lines among voters who identify as religious have become more pronounced. White Catholics, according to data from the Pew Research Center, still skew Republican, while Hispanic Catholics trend Democratic. And white evangelicals are more dependably Republican than they've ever been. "I'm struck by the continuity," said Gregory Smith, Pew's associate director of research, at a panel discussion at Georgetown University Nov. 19. The event, "Faith and the Faithful in the Midterm Elections," was co-sponsored by the university's Initiative on Catholic Social Thought and Public Life and its Institute of Politics and Public Service. Among white evangelicals, "three-fourths voted for the Republican candidate for Congress in their district. That is unchanged in the last decade or so." Exit polls by the National Election Pool, a consortium of American news organizations, indicated that 75 percent of white voters who describe themselves as evangelical or born-again Christians — a group including Catholics — voted for Republican House candidates. Voters classified as religious "nones," however — a growing category — voted for Democrats.

Victims of violence at hospital, religious store mourned

CHICAGO (CNS) — A gunman opened fire at a Chicago Catholic hospital Nov. 19, setting off a frantic scene that ended with three victims killed and the assailant dead, police said. The same day in suburban St. Louis, another gunman entered a Catholic goods store, sexually assaulted several women and shot one of them. The woman later died, police said. The incidents shocked Catholic leaders, including Chicago Cardinal Blase J. Cupich and Cardinal Daniel N. DiNardo of Galveston-Houston, president of the U.S. Conference of Catholic Bishops, and they offered words of condolence to the victims and their families. The Chicago incident occurred at Mercy Hospital and Medical Center on the city's South Side. The dead included a young police officer and two hospital employees, among them a doctor and a pharmacy resident. Police said the gunman also died, but that they were unsure if he turned the gun on himself or was shot by responding officers. In West St. Louis County, police were looking for a gunman Nov. 20, a day after his attack on a Catholic Supply store. He shot one woman, 53, who died hours later, and sexually assaulted at least one other woman. The attack at the store in suburban Ballwin was apparently a random act. "Our hearts go out to the victims of this horrific tragedy at Catholic Supply," St. Louis Archbishop Robert J. Carlson shared in a tweet.

Pope changes date of World Day of Migrants and Refugees

VATICAN CITY (CNS) — At the request of various bishops' conferences, Pope Francis has changed the date of the World Day of Migrants and Refugees to the last Sunday of September. While the 2018 World Day of Migrants and Refugees was celebrated Jan. 14, in 2019 it will be celebrated Sept. 29, also the feast of the archangels Michael, Gabriel and Raphael. Greg Burke, head of the Vatican press office, said in a communique that "as usual, the text of the Holy Father's message will be released some months before" the World Day of Migrants and Refugees. The day, which was instituted in 1914 by Pope Pius X, had most recently been celebrated in January each year, usually the second Sunday after the Epiphany.

ADIRONDACK

CHRISTMAS BAZAAR

Lake Placid – Christmas Bazaar to be held.

Date: Dec. 1

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

Place: St. Agnes School

Features: Trees, wreaths, crafts, toys, baked goods and donuts, gifts, raffles and auctions. A great way to kick off the holiday season. Lunch will be served and Santa will be visiting. Vendor space is available.

Contact: For more information call 518-523-3771 or info@stagnesp.org

CLINTON

CRAFT FAIR

Peru – St. Augustine's to have their Annual Winter Craft Fair.

Date: Dec. 1

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

Place: St. Augustine's Parish Center

Features: Come and meet new and old vendors who have a world of talent and they bring their treasures for all to see and purchase. There will be basket raffles and food in the concession area with our famous Bake Sale!

FISHERS CLUB

Plattsburgh – The Lakesiders Fishers Club to have their fall discernment meeting.

Date: Dec. 2

Time: 3 p.m.

Place: St. Peter's Upper Room

Features: Discernment, Evening Prayer and Dinner for high school juniors and older.

Contact: Father Venette (hvenette@gmail.com) or Father Lucia (lucia@rcdony.org)

CHRISTMAS DINNER

Plattsburgh – Seton Catholic to have a Christmas Dinner.

Date: Dec. 2

Time: 12 p.m. to 5

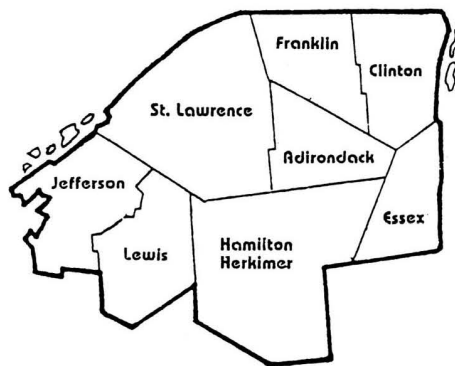
Cost: \$10; under 5, Free

Features: Serving turkey dinner with all the trimmings and dessert. Raffles, Bake Sale and Christmas Wreaths to be sold.

CHRISTMAS CRAFT SHOW

Morrisonville – 7th Annual North Country Christmas Craft show to be held.

Date: Dec. 8



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.

FRANKLIN

CHRISTMAS TEA

North Bangor – The St. Augustine Parish will hold their annual Christmas Tea.

Date: Dec. 2

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

Place: Parish Hall

Features: There will be crafts, baked goods, The Cake Walk, a Chinese auction and raffles plus Tea, Coffee, Punch and Cookies. In addition, there will be a luncheon with homemade soups, sandwiches, and beverages available. Please come and enjoy the festivities! Santa will make a surprise visit for the children in the afternoon around 2 p.m.

SILENT AUCTION GALA

Malone – Holy Family to have a Silent Auction Gala.

Date: Dec. 8

Time: 6 p.m.

Place: Holy Family School

Contact: Anne Marie Wiseman at 518-483-4443 or advancement@hfs-malone.org for more information

JEFFERSON

BIBLE STUDY

Evans Mills – Four-week Bible course on Wisdom Literature to be held.

Date: Beginning Nov. 28

Time: 6:30 p.m.

Place: St. Mary's Parish Center

Features: The presenter (via DVD) is Jeff Cavins, with homework review

and discussion led by K of C Council 7471. This course will cover the final four sessions in the eight-week program begun in Lent. Each session is self-contained, however, enabling new students to join us.

Contact: call 315-767-1065 to register.

SPAGHETTI SUPPER

Watertown – St. Anthony's Church Altar Rosary Society to have a spaghetti dinner.

Date: Nov. 29

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

Place: Msgr. Sechi Hall

Cost: Adults, \$8, Children, \$4.50; Children under 3, Free; Sauce, \$5 per quart; Meatballs, \$.75 each

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

SPAGHETTI & MEATBALL DINNER

Evans Mills – Spaghetti and Meatball dinner to be held by the K of C.

Date: Dec. 1

Time: 4 p.m. to 7

Place: St. Mary's Parish Center

Cost: Adults, \$7; Seniors, \$6; Children under 12, \$5; under 5, Free

Contact: 315-629-4678

MINI RETREAT

Watertown – St. Anthony's Church will be sponsoring a Women of Grace Mini Retreat.

Date: Dec. 1

Time: 9 a.m. to 1 p.m.

Place: Msgr. Sechi Hall

Features: Learn more about Our Blessed Mother from Father Ted Crosby. This free mini-retreat includes the rosary, a "Father Ted Talk," adoration, lunch, and social time. Women ages 15 and up are welcome to attend.

Contact: Please RSVP by calling Scarlett at 859-583-0564.

OPERATION MIRIAM LUNCH

Watertown – Operation Miriam Lunch to be held for all women and middle school age and up.

Date: Dec. 9

Time: 11 a.m.

Place: SSSJ Motherhouse

Contact: Shayne e-mail: slippingcott@rcdony.org or call 315-782-3620

ATHLETIC HALL OF FAME

Watertown – IHC is currently accepting nominations for their Athletic Hall of Fame.

Features: Please visit ihcschool.org for nomination form or to submit online. The Deadline to Nominate is Dec. 10.

Contact: mike.delaney@ihcschool.org

LEWIS

DIVINE MERCY DEVOTIONS

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

Date: Dec. 2

Time: 3 p.m.

Place: St. Hedwig's Church

Features: Vespers (Evening Prayer), Exposition of the Most Blessed Sacrament, The Divine Mercy Chaplet and Benediction. Come and pray for mercy for ourselves and the whole world. All are welcome.

Contact: 315-348-6260.

ADVENT MEDITATIONS

Croghan – Advent Meditations with Mary to be held.

Date: Dec. 5

Time: 7 p.m.

Place: St. Stephen's Church

Features: A Advent Prayer Journal can be purchased at <https://shop.ascensionpress.com/collections/rejoice> that has daily Scripture, Prayer & Reflections for the Advent Season. You can also sign up for weekly video reflections.

Contact: 315-346-6958 for more information.

ST. LAWRENCE

CRAFT FAIR

Gouverneur – St. James to have their annual craft fair.

Date: Dec. 1

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

Cost: is a donation to the school.

Features: A large assortment of local crafters. Concession will be available. Santa to arrive at 1:30 p.m.

Contact: For more information contact St. James Parish at 315-287-0114

DIOCESAN EVENTS

VIRTUS FACILITATOR TRAINING

Ogdensburg – The Diocese Safe Environment Office will be coordinating

CONTINUED ON PAGE 19



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

Christmas in the Missions: An appeal for help

As we prepare to celebrate Christmas, offering joy and love especially to the children in our lives, we know that so many children in the world live a different reality. These vulnerable little ones too often experience dire poverty and immense suffering, endure violence or forced labor, face human trafficking and other challenges beyond their age and innocence.

Through your prayers and generous help to the Society for the Propagation of the Faith / Missionary Childhood Association, we are able to provide books, uniforms and school fees for children. Through a nutrition program, missionaries can offer healthy food daily and send home groceries to the students' families. As they do each year this time, missionaries will help families celebrate Jesus' birth at Christmas, recalling God's greatest gift to each of us.

We come to you and ask for your help. If you can, please consider a donation to the Society for the Propagation of the Faith. With your Christmas gifts of prayers and financial help, those who live in mission countries will receive your blessings and share with their families. A gift can provide food and an education for children or groceries for a family this Christmas. As little as \$5 can make the greatest difference for a child in the Missions. Whatever you can possibly provide is most appreciate. Be a special angel of hope to children half a world away!

Know that those you help in the Missions remember you in prayer. I, too, promise prayers, throughout Advent and especially at Christmas for you and your families, and for the gift that you are to one another and to the world.

Please help suffering people all over the world experience the love of the Infant of Bethlehem this Christmas? Our missionaries play a critical, life-saving role in the lives of countless families around the world, but they cannot do it alone. They urgently need your prayers and your help. Thank you for reaching out with loving hands to make a difference in the lives of men, women and children – God's people in need – this Christmas. I am forever grateful for your generous, missionary heart! May you and those you love enjoy a blessed Christmas!

Please remember "The Society for the Propagation of the Faith" when writing your Will.
www.rcdony/mission

OBITUARIES

Brasher Falls – Terry L. Grant, 64; Mass of Christian Burial Nov. 27, 2018 at St. Patrick's Church; burial in Union Cemetery, Stockholm.

Canton – Rosalie Vergona Jadlo, 86; Mass of Christian Burial at St. Mary's Church; burial Bayside Cemetery, Potsdam.

Canton – Chloe Ann (Tehnon) O'Neill, 75; Mass of Christian Burial Nov. 20, 2018 at St. Mary's Church.

Carthage – Mary Ann (St. Louis) Langevin, 73; Funeral Services Nov. 24, 2018 at Bezanilla-MCGraw Funeral Home; burial in St. James Cemetery.

Champlain – Howard L. Premore, 85; Mass of Christian Burial Nov. 21, 2018 at St. Mary's Church; burial in parish cemetery.

Clayton – Dewey B. Farmer, 88; Mass of Christian burial Nov. 26, 2018 at St. Mary's Church; burial in Sackets Harbor Military Cemetery.

Clayton – MaryAnn (Nardi) Monteith, 81; Mass of Christian Burial Nov. 23, 2018 at St. Mary's Church; burial

in St. Mary's Cemetery.

Massena – Mary (Post) Cappione, 88; Mass of Christian Burial Nov. 21, 2018 at Sacred Heart Church; burial in Calvary Cemetery.

Massena – Mary Ellen (Reynolds) Diagostino, 75; Mass of Christian Burial Nov. 20, 2018 at St. Mary's Church; burial in Calvary Cemetery.

Massena – Marion H. (McElwain) Ghostlaw, 98; Mass of Christian burial Nov. 23, 2018 at Sacred Heart Church; burial in old St. Mary's Cemetery, Ft. Covington

Newcomb – Noella (Thibodeau) Bureau, 89; Mass of Christian Burial Nov. 21, 2018 at St. Therese Church; burial in St. Therese's Cemetery.

North Bangor – Gerald L. McElwain, 91; Mass of Christian Burial Nov. 21, 2018 at St. Augustine's Church.

Ogdensburg – Jeanine (Fortin) Duprey, 65; Funeral Services Nov. 20, 2018 at Frary Funeral Home; burial at Notre Dame Cemetery.

Peru – Kathryn (Ladue) Hannah, 90;

Funeral Services Nov. 21, 2018 at the Hamilton Funeral Home; burial in Whispering Maples Memorial Mausoleum.

Plattsburgh – John R. Braun, 84; Mass of Christian Burial Nov. 24, 2018 at St. Peter's Church; burial in St. Mary's of the Lake Cemetery.

Redford – Lloyd Dennis Wood, 80; Mass of Christian Burial Nov. 21, 2018 at Church of the Assumption; burial in parish cemetery.

Ticonderoga – Anthony P. Reale, Jr., 90; Mass of Christian Burial Nov. 24, 2018 at St. Mary's Church; burial in St. Mary's Cemetery.

Ticonderoga – Alice Tucker, 71; Mass of Christian Burial Nov. 21, 2018 at St. Mary's Church.

Tupper Lake – Edward J. LeBlanc, 98; Mass of Christian Burial Nov. 19, 2018 at St. Alphonsus Church.

Watertown – Richard L. Phillips, 68; Mass of Christian Burial Nov. 24, 2018 at Our Lady of the Sacred Heart Church; burial in Glenwood Cemetery.

Around the diocese

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training for individuals interested in becoming Virtus Facilitators.

Date: Dec. 11

Time: 9:30 a.m. to 3 p.m.

Place: Brzana Building Conference Room, Diocesan offices, Ogdensburg.

Features: Lunch will be provided.

Contact: For more information, please contact John Morrison, Director of Safe Environment Office at (315) 393-2920 Ext 1440 or jmorrison@rcdony.org

DOVS MEMBERSHIP CAMPAIGN

D.O.V.S (Diocese of Ogdensburg Vocation Society) as a group, are dedicated to promoting and fostering vocations to the priesthood and religious life in our diocese. The annual campaign provides a major

source of revenue for our organization and its success is vital to our Diocese. Funds that we raise through our membership campaign helps us to raise awareness for vocations in our Diocese.

Cost: Annual dues are \$50 per year or \$75 per married couple.

Contact: Any questions please call Connie Randall at 315-265-2762 or Anne Miller at 315-353-2950 or email Connie at connierandall47@yahoo.com

NEIGHBORING DIOCESES

NEW EVANGELIZATION SUMMIT

Ottawa - The Annual New Evangelization Summit will take place in Ottawa.

Date: May 4, 2019.

Cost: Free

Features: The speakers for this year will be Father James Mallon, Cardinal Gerald C. Lacroix, Michael Dopp, Father John Bielawski, Michelle Thompson and Michelle Moran. Registration will not officially open until February 2019, but Office of the New Evangelization would like to reserve a block of seats for participants from the Diocese of Ogdensburg. In a change from previous years, this year the New Evangelization Summit will be a one-day event.

Contact: If you are at all interested in attending this one-day summit, please contact Marika Donders, Director of the New Evangelization at mdonders@rcdony.org or 315-393-2920 so we can keep you updated.

AT THE MOVIES

GREEN BOOK

NEWYORK(CNS)—"Green Book" (Universal) opens with a singer in the Copacabana nightclub in New York belting out "That Old Black Magic." Therein lies its flaw.

This high-minded saga of race relations in 1962 is hobbled by sentimentality thicker than the marinara sauce which occasionally appears. It doesn't so much lean into stereotypes as take flying, cringe-worthy leaps.

The film is well intentioned, though, generally morally sound and assiduously correct in the tiny details of what a long road trip through the rigid segregation of the American South would have been like. It's also a virtual thesaurus of vicious racist invective.

With its perspective

coming only from a bigoted white man trying to understand an African-American, "Green Book" distills "learning" into pat "lessons" about being one's "authentic" self, which includes a scene in which the black man is "taught" to appreciate fried chicken. On account of, Italian-Americans from the Bronx, they like their food.

It's based on a real concert tour taken by pianist Don Shirley (Mahershala Ali) in the company of Anthony "Tony Lip" Vallelonga (Viggo Mortensen), an assistant maitre d' at the Copacabana. Shirley was famous at the time for his recordings of jazz and show tunes (since, in that era, promoters thought audiences wouldn't accept a black classical musi-

cian).

Vallelonga, who would later become an actor, notably on "The Sopranos," needs temporary work while the Copacabana is shuttered for renovations. He's also the chauffeur for club owner Jules Podell (Don Stark), who lines him up with the driving job for Shirley's trio.

"Do you foresee any issues in working for a black man?" Shirley asks on their first meeting, in his lush apartment above Carnegie Hall.

Vallelonga shrugs and jokes, "Why, we bringing broads?"

The other two drive a rented Cadillac. Tony chauffeurs Don in another, and is equipped with the Green Book, the "Vacation Without Aggravation" guide – published

for decades – to lodging, restaurants and even gas stations where black patronage was welcomed. Unspoken the entire time is the knowledge that Tony's along not just to drive, but to be a bodyguard when necessary.

The book itself doesn't come into much use. Rather, director Peter Farrelly, who co-wrote the screenplay with Vallelonga's son, Nick, and Brian Currie, shows the journey as a series of individual challenges, depending on the venue.

Vallelonga, portrayed as so casually prejudiced that he tosses out two drinking glasses used by black plumbers working at his home, and Shirley, fastidious and snobbish, have to overcome their distrust and cultural boundaries.

Vallelonga doesn't have to use muscle very often.

That works with a racist stagehand who puts trash in a piano. It doesn't work so well on police in Mississippi after Vallelonga slugs one of them. But Shirley uses his fame, makes a phone call to Attorney Gen. Robert Kennedy, and the two men are instantly released.

Early on, Vallelonga writes about Shirley to his wife, Dolores (Linda Cardellini), that "he plays like Liberace, but better." The comparison is a clue. Later, Vallelonga's quick intervention is needed when Shirley is nearly arrested in Memphis for a homosexual encounter at the YMCA. Simple bribery of police solves the matter.

It's the only time that part of Shirley's life is discussed, and it's fleeting. For someone established as a bigot at the opening of the movie, Vallelonga is quite relaxed when it comes to sexual mores.

"Green Book" has merit despite its defects, although it's never clear that either character is experiencing anything along the lines of personal growth, and its ending seems borrowed from "Trains, Planes and Automobiles." Adults who can navigate plot twists and turns and a lot of food jokes are likely to enjoy it.

The film contains pervasive racial slurs, references to homosexuality and fleeting rough language. The Catholic News Service classification is A-III – adults. The Motion Picture Association of America rating is PG-13 – parents strongly cautioned. Some material may be inappropriate for children under 13.

REQUEST FOR PRIESTS

THE MONTHLY PRAYER REQUEST

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 priests, pray and intercede for (...)

Amen.

December

Divine Infancy

DECEMBER 2018


DIocese OF OGDENSBURG, NY

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						BISHOP TERRY R. LAVALLEY
2 REV. ROBERT O. LAMITTE	3 REV. KRIS C. LAUZON	4 REV. CLYDE A. LEWIS	5 REV. CHRISTOPHER J. LOOBY	6 REV. JOHN J. LOOBY	7 REV. DOUGLAS J. LUCIA	8 OUR PASTOR
9 REV. SHANE M. LYNCH	10 REV. DONALD J. MANFRED	11 REV. LAWRENCE E. MARULLO	12 MSGR. C. JOHN MCAVOY	13 REV. KEVIN D. MCEWAN	14 REV. J. ROGER MCGUINNESS	15 POPE FRANCIS
16 BENEDICT XVI POPE EMERITUS	17 REV. BERNARD D. MENARD	18 REV. GILBERT B. MENARD	19 REV. RAYMOND J. MOREAU	20 REV. JOSEPH A. MORGAN VG	21 REV. WILLIAM G. MUENCH	22 RETIRED PRIESTS
23 MSGR. JOHN R. SHIRLEY VE EDUARDO REIGNANT III	24 REV. STEVEN M. MURRAY	25 REV. KEVIN J. O'BRIEN	26 REV. PATRICK J. O'REILLY	27 REV. JEROME PASTORES	28 REV. FERRENCE R. PATTERSON	29 DECEASED PRIESTS

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