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The Diocese of Ogdensburg Volume 76 Number 28

NORTH COUNTRY CATHOLIC

NOVEMBER 24, 2021

2020-2021 financial review

In this week's edition of the *North Country Catholic*, we present the annual Diocesan Fiscal Report for review. Bishop Terry R. LaValley offered the following reflections about the document:

Every year, 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 offer for your review the audited Financial Statement of the Diocese of Ogdensburg for the July 1, 2020 – June 30, 2021 Fiscal Year.

The report reflects the sacrificial giving of many individuals and families who support the ministries of this local Church.

FULL STORY, PAGE 8

KNIGHTS SUPPORT LIFE



October was the Catholic Church's "Respect Life Month." As Catholics, we are called to cherish, defend and protect those who are most vulnerable, from the beginning of life to its end and at every point in between. The Knights of Columbus Council 7364 in Adams recently conducted its Baby Bottles Campaign to raise funds for the Liferight organization in Watertown. St. Cecilia's and Queen of Heaven parishes distributed baby bottles for people to fill with donations. On Tuesday, November 9, grand knight William (Bill) Stowell, on behalf of the Knights of Columbus, presented a \$600 check to Beti Ann Honan, a representative from the Liferight group in Watertown (Liferight.org). The Knights wish to thank all those who found it in their heart to support this worthy cause. Pictured are Peter Hludzinski, Richard Matarese, Beti Ann Honan (Liferight), Bill Stowell and Father Robert Decker.

U.S. BISHOPS GATHER



Auxiliary Bishop Andrew H. Cozzens of St. Paul and Minneapolis listens to a question during a Nov. 17, 2021, session of the fall general assembly of the U.S. Conference of Catholic Bishops in Baltimore. The bishops approved a 26-page statement, "The Mystery of the Eucharist in the Life of the Church," with 222 "yes" votes, and also OK'd plans for a three-year National Eucharistic Revival that will culminate with a National Eucharistic Congress.

STORIES ON PAGES 5 & 7

Pope to young people: Be conscience of society

VATICAN CITY (CNS) – Pope Francis told young people that, with Jesus, people can find the courage to swim against the current, to be free and authentic, and to stand up for their dreams and ideals of truth, love, justice and peace.

"Be the critical conscience of society. Don't be afraid to criticize. We need your criticism," he said, citing for example, the disapproval coming from many

young people about environmental destruction. "Be passionate about truth, so that, with your dreams, you can say, 'My life is not captive to the mindset of the world. I am free, because I reign with Jesus for justice, love and peace!'"

Celebrating Mass on the feast of Christ the King in St. Peter's Basilica Nov. 21, the pope directed much of his homily to the world's young people. This was the

first year that the world's dioceses were celebrating World Youth Day on the local level on the feast of Christ the King rather than on Palm Sunday. Pope Francis had announced the change last year.

As the church begins its journey toward the next intercontinental celebration of World Youth Day in Lisbon in 2023, the pope asked that young people to reflect on the image in the

day's Gospel reading of Jesus standing before Pontius Pilate and declaring, "I am a king."

"We are struck by Jesus' determination, his courage, his supreme freedom," the pope said, because he could have tried to defend himself or compromise to avoid being condemned to death.

Instead, Jesus did not hide his identity and he took responsibility for his

own life and for his mission to testify to the truth, he said.

Jesus came without duplicity to show his kingdom is different from the kingdoms of the world," the pope said. "God does not reign to increase his power and to crush others; he does not reign by force of arms. His is the kingdom of love," a kingdom of people who give their lives for the salvation of others.

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Thankful for gray kitties, gray areas

Apparently, we collect oversized cats.

Up until recently, my family had three large, elderly kitties. All three are rescues, and all three of them arrived at our house as very large kitties (16, 18 and 24 pounds).

A few months ago, a friend alerted me to another large kitty that needed a “fur-ever home.” Having no intention of adopting another cat, my husband and I went to the hardware store where the cat was living in a cage to see just how large it was.

I’m sure you see where this is going.

We fell in love with this cat, and we adopted him, too.

This cat, now named “Jay,” is very young, though he is another very large cat (he’s very tall and has a very large head and long tail, though he’s still growing into his body).



Darcy L.
Fargo

As I was lounging in my bed on a recent Saturday morning, Jay decided to join me. He leapt onto our fairly tall king-sized bed from the floor. Despite his size, the impact was so smooth, I didn’t even notice he had made the leap.

“I can’t believe how graceful this cat is,” I said to my husband.

Seconds later, Jay walked up beside me. As I was petting him, he just flopped down on the bed like he had fainted.

“Forget what I said about him being graceful. He’s an awkward, clumsy oaf.”

I sometimes have a habit of seeing things as black and white. The cat is clumsy or he’s not. The meal was good or bad. I like the person or I don’t.

Why not both? Jay had me reflecting that he can be graceful in certain situations and clumsy in others. He’s not black and white, he’s gray (literally and figuratively).

I was recently recounting a slew of what I saw as hardships to a trusted advisor (vehicle problems, health issues...). I was focusing on “my bad luck.” This trusted advisor gave me a reality check.

“So, you had no good times in between the hardships?”

she asked. “It’s all bad?”

I was choosing to focus on the hardships. I was ignoring the good times. I was making it black and white when the situation was much grayer.

Similarly, I can be holy in some moments and wholly awful in others. While I tend to focus on one or the other (usually the latter), I can be both. I’m trying to be holy, but I’m human, and I fall short of that goal often.

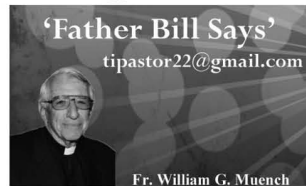
As we prepare to celebrate Thanksgiving this week, I’m grateful to God for the gray areas. I’m grateful to God for both my gifts and my brokenness. Both are part of how God made me and both are part of how He draws me to Him.

And I thank God for my oversized cats.

Thoughts of gratitude for Thanksgiving

Happy Thanksgiving! Today I have decided to make this column my Thanksgiving greeting to each of you. Let me begin by offering my gratitude to you all, especially for taking the time to read my column each week. You pay me a unique honor. I am so grateful. I want you to know that I think about you each week as I prepare to write my words. I do want to show my gratitude to you by remembering you and your families in my Masses and prayers.

I begin my gratitude today on this Thanksgiving by thanking God for allowing me to be a priest of the Catholic Church. In faith, I know that my life was transformed by my God when God chose me to be ordained as a Catholic priest. I know that this call is a vocation – God decided to choose me as one of his priests. My life became blessed with meaning and happiness as I became prepared to respond to God’s call to become a priest. Someone recently wrote me a note, “Thank you for making an eternal difference in the lives



of others.” For this I am eternally grateful.

I believe that God carefully and gratefully helped me to recognize that the perfect place for me to live my life was as a Catholic priest. Over the years God has guided me and has continued to guide me to follow Jesus to be a minister to bring the message of Jesus and the teachings of the Catholic Church to others. For this I thank the Lord. I constantly thank God for the innumerable times I have been allowed to celebrate the Holy Sacrifice of the Mass.

Now I would like to continue my Thanksgiving prayer by remembering the many people for whom I am grateful and who have filled my life bringing me to happiness in my vocation. I think today of my parents. I am so grateful for their love and

care for me. I am grateful for my whole family. They taught me to recognize the joy of the wonderful relationship of a family. I am truly grateful for each experience that I shared with them. I know that I became the person that God wanted me to be, the person I should be. Someone wrote this to me, “You’re an inspiration, because your life is a reflection of the one you serve.” For this, I am deeply grateful.

As a priest, I have found peace and happiness in my diocese, the Diocese of Ogdensburg. This is my family. United with various bishops and with many priests, it’s a true brotherhood for me. This family of my diocese has made my life a pathway to peace, hope, happiness. I am so grateful for the gift of my diocese throughout the years of my priesthood. My diocese had changed and continues to change over the years as priests come and go, as new priests are ordained, as great priest friends go off to meet the Lord. My diocese has changed as a new bishop comes. I am so grateful for

each new bishop I have served. Each has brought a new experience for me, new opportunities into my life.

As a priest and a pastor, my life has been blessed by the many families who became part of my parish life, wonderful families, active families in parish life, even those who were not so active. I continue to be grateful for them all. These families have transformed me, as their pastor. They have demonstrated for me what it means to find happiness with the Lord. My life has been filled with happiness. For this I am grateful.

Finally, I am so grateful for the many individuals who have been a part of the parishes where I have been assigned. They have each in their own way brought a unique peace and happiness to all – all of these people have developed a unique unity with me and with the whole parish. So, I truly thank God this day for showing me the way to develop my parish and for being a part of my diocese. For this I am grateful.



Members of the Diocese of Ogdensburg Council of Deacons include (front row) Deacon Patrick Donahue, president of the St. Lawrence Society of Deacons; Karen Donahue, representing wives and widows of permanent deacons; Deacon Kevin Mastellon, director of Permanent Deacons and vice president of the council; Bishop Terry R. LaValley, president of the council; Deacon Timothy Foley, representing deacons in the Adirondack-Hamilton-Herkimer and Essex Deaneries; Gayle Frank, representing wives and widows of permanent deacons; Father Christopher C. Carrara, vicar for Clergy; (Back row) Monsignor Robert H. Aucoin, director of Formation for Permanent Deacons; Deacon Thomas Yousey, representing deacons in the Jefferson-Lewis Deanery; and Deacon Henry Leader, representing deacons in the St. Lawrence Deanery and secretary of the council. Deacon Mark Bennett, representing deacons in the Clinton and Franklin Deaneries, is missing from the photo.

Council of Deacons meets with Bishop LaValley

By Deacon Kevin Mastellon
Contributing Writer

OGDENSBURG - Three new members joined the Council of Deacons when that group met with Bishop Terry R. LaValley on October 30. The meeting was in Brzana Hall of St. Mary's Cathedral.

Karen Donahue of Chautmont succeeds Kathleen Mastellon of Watertown on the council. Donahue was newly elected as one of two representatives of the wives and widows of deacons in the diocese. Gayle Frank of Clayton is the other representative elected by the wives and widows of deacons in the diocese.

Deacon Thomas Yousey, Lowville, will represent the deacons in the Jefferson-Lewis Deanery. Deacon Lawrence Ambeau, Adams, was the previous deanery representative.

Monsignor Robert H. Aucoin, Waddington and

Madrid, will serve on the council by virtue of his position as director of Deacon Formation, succeeding Deacon John Drollette, Plattsburgh.

Deacon Mark Bennett, Plattsburgh, has been elected to a full term on the council. Deacon Bennett represents deacons in the Clinton and Franklin Deaneries.

The Council of Deacons meets at least twice a year with the diocesan bishop to discuss issues of particular interest to the deacon community. It is similar to the Priest Council and Council of Consecrated Life in purpose and organization.

At the October meeting, the council received an update on the organization of a new deacon formation class, heard plans for the continuing formation of deacons to begin this year and discussed activating the Personnel Committee of the council.

Deacon Patrick Donahue, president of the St. Lawrence Society of Deacons in the Diocese of Ogdensburg, reported on the society's activities and future plans. Deacon Donahue is ex officio on the council by virtue of his position with the Society.

Deacon Noel Voos, Evans Mills, was selected to represent the deacon community on the Diocesan Pastoral Council.

Other members of the Council of Deacons are Deacon Henry Leader, Gouverneur, who represents deacons in the St. Lawrence Deanery; Deacon Timothy Foley, Old Forge, the representative of deacons in the Adirondack, Hamilton-Herkimer and Essex Deaneries; Reverend Christopher Carrara, vicar of Clergy; and Deacon Kevin Mastellon, director of Permanent Deacons who are ex officio members of the council.

DONATION FOR FOOD



Brian Thompson, grand knight of the Father John Cosmic Council 291, Knights of Columbus in Carthage, presents Sister Mary Ellen Brett, SSJ with a \$500 check for the St. Mary's Food Pantry.

THE MONTHLY PRAYER REQUEST FOR PRIESTS

WOULD YOU PRAY FOR A PRIEST EACH DAY?

PRAYER SUGGESTION

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

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



DECEMBER

DIOCESE OF OGDENSBURG, NY		2021						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY	
For more copies contact: Diocese of Ogdensburg PO Box 369 Ogdensburg, NY 13669			BISHOP TERRY R. LAVALLEY		MSGR. JOSEPH G. AUBIN		MSGR. ROBERT H. AUCOIN	
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A donation to help support THE MONTHLY PRAYER REQUEST FOR PRIESTS will be appreciated. For more information visit us online at www.mprapostolate.com
Diocese of Ogdensburg Vacations Society www.myvacation.net

Peace begins in the womb

By Kathleen M. Gallagher
Director of Pro-Life Activities
New York State Catholic Conference

On December 1, the US Supreme Court will hear oral arguments in the case of *Dobbs v. Jackson Women's Health Organization*.

This case challenges the constitutionality of a law enacted in Mississippi which prohibits abortion after 15 weeks of pregnancy.

The case is big, and a decision is highly anticipated because it has the potential to overturn *Roe v. Wade*.

Wow. It's crazy to think that a Supreme Court precedent that's been in place for almost 50 years could be overturned. Yet it's happened before.

In 1954 the Court unanimously overturned the *Plessy v. Ferguson* ruling from 58 years prior that had upheld racial segregation in public schools. When cases are incor-

rectly decided, the Court is not bound to uphold precedent.

More importantly, though, scientifically we are worlds away from where we were in 1973 when *Roe* was decided.

Back then our knowledge of prenatal development was extremely limited.

Today, advances in ultrasound technology give us a literal "window to the womb" and we know that at 15 weeks gestation, a baby's heart is beating, brain waves have developed, there are eyes and teeth and fingers and toes.

I recently saw videos of my first grandchild sleeping, drinking, and kicking in the womb. At one point the baby even appeared to flash us the peace sign!

To watch the miracle of life unfold within his or her mother is breathtak-

ing and miraculous.

To discriminate against these innocent children because of where they happen to reside is irrational and cruel.

Equality must begin in the womb.

You will likely see and hear much about the *Dobbs* case in the next few months.

Those who shape public opinion – the mainstream media, Hollywood celebrities, political leaders, social media giants – have already pre-lit the fire.

The New York Times unveiled a "Tell Us Your Abortion Story" campaign, urging readers who have been personally affected by abortion to share their experiences. (It's too bad infants in the womb can't get the *Times* delivered there.)

Saturday Night Live tried to get some laughs



Kathleen Gallagher

out of the issue with a skit by Goober the Clown who had an abortion at age 23.

"It's a rough subject," said the clown, "so we're gonna do some fun clown stuff to make it more palatable."

My Facebook feed is filled with shallow memes, Planned Parenthood ads, and hurtful conversations about the subject, highly critical of the pro-life viewpoint.

What are we to make of all this? Personally, I think these are all defense mechanisms used by many people to avoid the truth about abortion and the pain that it brings. If they joke about it, shout out their stories, lobby for it, perhaps that will justify it, and they'll never have to face the reality of what it is.

Perhaps they think it will help to persuade the Justices of the Supreme Court.

I highly doubt it. I am

hopeful that with its decision in *Dobbs*, the Court will begin to undo the damage wrought by *Roe*, set aside the politics, and return power to the citizens in each state, through their legislature, to craft sensible policies on abortion.

I pray that the Court's decision – not expected until the spring of 2022 – will not lead to a backlash of even greater polarization and violence, as some have predicted.

Instead, I hope my grandbaby's peace sign foreshadows progress toward non-violent peaceful remedies to difficult problems. If we care about the threats to human life taking place all around us, we must defend human life from the first moment of its creation and continue that defense throughout the life continuum.



Peace must begin in the womb.

VISITING SIENA



Bishop Terry R. LaValley visited Siena Academy in Canton on Nov. 12. Bishop LaValley is pictured with the school's teachers, headmaster and students.

The people of
St. Andrew's Parish,
Sackets Harbor,
appreciate
Fr. Donald Robinson
for his service, dedication
and leadership.

*Support And Pray
For Vocations*

With Sincere Thanks
for your 50 years of Priestly Ministry

Fr. Berg
In appreciation for all you do!

Catholic Daughters Court 1511
St. Henry's Long Lake



Communion statement aims to 'retrieve,' 'revive'

BALTIMORE (CNS) – The U.S. bishops approved their statement on the Eucharist with 222 "yes" votes Nov. 17, the second of two days of public sessions during their Nov. 15-18 fall general assembly.

Their OK came a day after their discussion of the document – a discussion that took a drastically different tone than their previous debate about what the document could potentially contain during their virtual assembly five months ago.

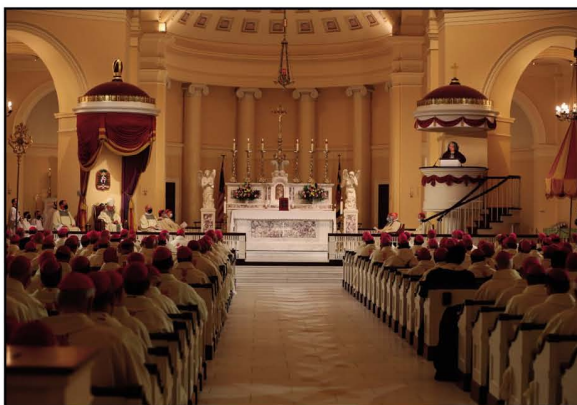
At that June gathering, a major focus highlighted whether it would address denying Communion to Catholic politicians who support abortion.

Some bishops said a strong rebuke of President Joe Biden, the nation's second Catholic president, should be included in it because of Biden's recent actions protecting and expanding abortion access, while others warned that this would portray the bishops as a partisan force during a time of bitter political divisions across the country.

The document the bishops discussed and approved does not specifically call out Catholic political leaders, but it does more generally point out the seriousness of the sacrament.

The discussion, just prior to the vote, focused on some of the statement's wording. Specific amendments were approved and additional comments about wording changes, that were raised on the floor, did not.

One of the bishops, for example, wanted to add the word "etcetera" after a list of vulnerable people the church was responsible for in order to show its broad inclusion, but the bishops, who had already added to the list to include the un-



CNS PHOTO/BOB ROLLER

Bishops wearing protective masks attend Mass Nov. 15, 2021, at the Basilica of the National Shrine of the Assumption of the Blessed Virgin Mary in Baltimore during the fall general assembly of the U.S. Conference of Catholic Bishops. Due to the COVID-19 pandemic, it is the first in-person bishops' meeting since 2019.

born, chose not to add the additional descriptor.

As points of discussion, Archbishop Joseph F. Naumann of Kansas City, Kansas, outgoing chairman of the U.S. bishops' pro-life committee, stressed the prelates must not forget the responsibility they have to "take care of the souls" of Catholic politicians who do not publicly support church teaching on abortion.

And Bishop Donald E. DeGrood of Sioux Falls, South Dakota, noted that there is a healthy tension for the bishops, to call out what isn't right but to do so in love and to be united as they find ways to apply this new document in their dioceses.

The document on the Eucharist states: "One should not celebrate Mass or receive holy Communion in the state of mortal sin without having sought the sacrament of reconciliation and received absolution."

It also says that if a Catholic in his or her personal life has "knowingly and obstinately" rejected the doctrines of the church or its teaching on moral issues, that person should refrain from receiving

Communion because it is "likely to cause scandal for others."

Back in June, at the end of the bishops' discussion of the document, Bishop Kevin C. Rhoades of Fort Wayne-South Bend, Indiana, chairman of the bishops' doctrine committee, said the draft would not focus on denying Communion to people but would emphasize the importance of the sacrament.

And in his Nov. 16 presentation of the 26-page statement titled "The Mystery of the Eucharist in the Life of the Church," Bishop Rhoades said it "addresses the fundamental doctrine about the Eucharist that the church needs to retrieve and revive."

In his short presentation to U.S. bishops, followed by just a handful of comments from the floor, the bishop said the document is addressed to all Catholics in the United States and "endeavors to explain the centrality of the Eucharist in the life of the church."

He also said it is intended to be a theological contribution to the bishops' strategic plan and to the bishops' planned eucharis-

The document *The Mystery of the Eucharist in the Life of the Church* was developed by the Committee on Doctrine of the United States Conference of Catholic Bishops (USCCB). It was approved by the full body of the USCCB at its November 2021 General Meeting and can be viewed at usccb.org/resources/mystery-eucharist-life-church.

tic revival "by providing a doctrinal resource for parishes, catechists and the faithful."

Just after the bishops voted to approve the document, which had eight dissents and three abstentions, a few bishops spoke with Catholic News Service about the process from the virtual June meeting – where the proposal to draft this statement was presented – until now.

Baltimore Archbishop William E. Lori said the June discussion was a valuable one and that "even on Zoom, I think the Holy Spirit can operate."

He said the lengthy discussion at the time led the bishops to "what kind of a document we actually needed and wanted, and it emerged clearly, for me at least, that it was to be pastoral document."

Bishop John E. Stowe of Lexington, Kentucky, said it was "hard to have a good debate virtually" and that in the months between the two meetings, the document's language "changed from being about the presidential election to about the introduction of a eucharistic revival."

"I don't think anyone wants to see the division in the conference being headlined and unfortunately that became the narrative," he said.

The lack of debate on the document during the November meeting didn't surprise him because, he said, "it's been moving in that direction." He also said there was a desire among the bishops for unity and that their executive session be-

fore the public sessions gave them the chance to discuss and work things out among themselves.

"Some of us are simply relieved that we're not getting into the debate about who can receive Communion," he added.

Archbishop Lori said many media outlets portrayed the document as one that would "deny holy Communion to politicians who oppose the church's teaching on abortion."

"Certainly, we are very cognizant of that challenge," he said, "but at the same time, this had an eminently pastoral intent and it deals with the question of worthiness to receive holy Communion in a way that applies to all of us."

"It's something all of us ought to be thinking about, myself very much included," he added.

Discussion from the floor included a request from Bishop Peter Baldacchino of Las Cruces, New Mexico, that the document include more about the paschal mystery, or the death and resurrection of Jesus.

Bishop Richard F. Stika of Knoxville, Tennessee, wondered how the document would be understood by college students, high schoolers or children, noting that "a lot of it's over their heads" and they would have to have some kind of theological foundation to grasp it.

"We have these beautiful, beautiful documents that sometimes are just ignored," he said, suggesting that it should be made "more readable and understandable."

Environmental Stewardship

What we need to know

Our Native people remind us that "what we do to the earth we do to ourselves." Last week, we considered some "little things done with great love" (St. Theresa) that could help to heal the planet and ourselves with regard to reducing our use of single-use plastics. Suggestions included: name the practices that we are already doing; then, make one choice that we can do to make our lives more ecologically sustainable.

This week the focus is on considering what we need to know in order to make ecologically sustainable decisions as we shop for paper goods, including facial tissue, toilet paper, paper towels, paper napkins and printer paper. While these choices may seem inconsequential, they can reduce greenhouse gas emissions, reduce energy and water consumption and help protect vulnerable populations from toxic chemicals. Wow, St. Theresa was certainly on to this simple truth... simple actions done with great love do make a difference!

We may do a pretty good job of recycling paper, but are we attentive to products made from recycled paper? Look on the label for the highest percentage of post-consumer content. The EPA recommends purchasing paper towels that contain at least 40-60% post-consumer recycled content and bathroom tissue that contains at least 20-60% post-consumer content.

Post-consumer is material that, instead of being thrown away after serving its initial purpose, is reused. Using post-consumer content in tissue products creates a significantly smaller environmental footprint than does virgin fiber from trees because wood does not need to be harvested from a forest to be turned into pulp, and the chemicals used in its whitening process are far less toxic than those used to bleach virgin fiber pulp.

Seek out Totally Chlorine Free (PCF) products. Recycled paper products typically use far less toxic bleaching methods, such as processed chlorine free. PCF products totally avoid chlorine, instead using oxygen, ozone and hydrogen peroxide. Choose one paper product you use, research its post-consumer content and make choices accordingly. This simple act has multiple positive consequences.

Bishop's Public Schedule

Nov. 24 – Noon – Mass at Notre Dame Church in Ogdensburg

Nov. 25 – Thanksgiving Day – 9 a.m. – Thanksgiving Mass at St. Mary's Cathedral

Nov. 27 – 4 p.m. – Mass at St. Mary's Cathedral

Nov. 28 – 8 a.m. – Mass at St. Mary's Cathedral

Nov. 30 – 2 p.m. – Mass of Installation of the Most Reverend Robert J. Brennan as the eighth Bishop of Brooklyn at the Cathedral of St. Joseph in Brooklyn

Rest in Peace

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

Nov. 24 – Rev. Bernard McCabe, 1857; Rev. G.P. Berneche, 1950; Rev. Norman E. Poupore, 2014

Nov. 25 – Rev. M. C. Dubreuil, O.M.I., 1912

Nov. 27 – Rev. Joseph Cole, 1929; Rev. Maurice O'Neil, 1999

Nov. 28 – Rev. Edward Gabriel Brice, 1929; Rev. Real Labrie, O.M.I., 1978

Nov. 29 – Rev. John F. Meaney, O.S.A., 1942; Msgr. Michael Kelly, 1957; Rev. Peter A. Ward, 1984

To Report Abuse

If you have a complaint of suspected misconduct involving diocesan clergy, religious, employees or volunteers, contact **Victims Assistance Coordinator**, Terri-
anne Yanulavich, Ph.D., LMHC, 5050 Route 374, Merrill, NY 12955; terri-
anneyanulavich@yahoo.com
Phone: 518-651-2267 days; 518-
569-0612 evenings; or Father
Christopher Carrara, the Episcopal
Vicar for Clergy;
ccarrara@rcdony.org Phone: 315-
393-2920 ext. 1340. If you have a
complaint of suspected sexual
abuse or related misconduct by the
bishops, contact the **Catholic
Bishop Abuse Reporting Service**
at 800-276-1562 or
www.ReportBishopAbuse.org.

Different faiths help sick and suffering in Vietnam

Compassion is the key word that today unites believers of different religions in Vietnam, united to give help, tenderness, comfort and hope to the sick and suffering, especially those who are in hospital with Covid-19. This was confirmed by the various participating religious leaders at a conference recently organized by the Religious Solidarity Committee of Ho Chi Minh City under the auspices of the Catholic Archdiocese of Ho Chi Minh City.

In the gathering, stories and experiences were reported which, in the name of solidarity, involved believers of different religions and different professions, united in sharing the same compassion for human beings, in particular for patients who suffer and fight with the illness for the return to normal life.

As *FIDES* learned, a vast experience of sharing promoted in the city has brought together in recent months a total of 682 volunteers of different faiths, who collaborated with the medical staff and lived in harmony a time described as "beautiful and peaceful," working for physical, emotional, psychological and spiritual relief of the sufferers. The leaders present said: "The religious communities grew closer when they worked together to help the sick during the Covid 19 pan-

Protecting God's Children

The Diocese of Ogdensburg uses the training, Protecting God's Children for Adults. There are no live trainings scheduled. If you need to complete VIRTUS training, contact Jean Grizzuto, jgrizzuto@rcdony.org or 315-393-2920 x 1413.



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

dem: There was no distinction between Buddhist nuns and Catholic nuns who shared material and spiritual food. There was no distinction of age, ethnicity, religion, everyone looked in the same direction, that is, with the aim of serving people with love. This has left a trace of friendship, love and mutual esteem in the hearts of the leaders and believers involved."

Archbishop Joseph Nguyen Nang of Ho Chi Minh City said in his speech at the gathering: "This communion of purpose came not only from compassion, but from recognizing the profound dignity that God has bestowed on every person. Faith in God is the basis of brotherhood. Although each religion addresses God by different names, they all believe in one God, Almighty God, the Creator. God created all beings and is the Father of all; therefore we are all brothers and sisters, united by faith in our God, and if the children fail to recognize the common father to whom we all belong, they will live by the principle of selfishness and only protect their own personal interests, thus creating only divergence and separation, to the point of conflict. Belief in God is the basis for the ultimate bond of brotherhood." He continued: "The representatives of all reli-

gions taking part in this XI Interreligious Conference expressed this firm conviction. Let us support and accompany humanity in our society, let us be a sign of unity, build bridges, tear down all the walls of obstacles and sow the seeds of reconciliation."

The archbishop also expressed his hope that ecumenism and cooperation between religions in Vietnam will continue to develop. As a sign of religious solidarity, the bells of all churches, pagodas and other temples throughout Ho Chi Minh City rang simultaneously on November 19 at 7.30 p.m. to commemorate all those who died of Covid-19 in the metropolis. According to the latest official government statistics, the majority of Vietnam's 97 million people (70%) follow traditional beliefs or describe themselves as "non-believers," and there are 15.1 million Mahayana Buddhists and 1.3 million Hoa Hao Buddhists, 7.1 million Catholics, 1 million Protestant Christians, 1.1 million followers of the Cao Dai sect, 80,000 Muslims and other minorities of Hindus and Baha'i.

Article from FIDES missionary news service of the Pontifical Mission Societies.

CATHOLIC WORLD AT A GLANCE

Youth urged to choose wisely, honor Father and Son

INDIANAPOLIS (CNS) – The National Catholic Youth Conference had barely begun by mid-afternoon Nov. 18, but already the hallways of the Indiana Convention Center in Indianapolis were coming to life with excited, silly-hat-wearing teens from around the country. Not so in one conference hall. There, about 900 youths from all over central and southern Indiana chose to start their NCYC experience by worshipping together at an opening archdiocesan Mass with Archbishop Charles C. Thompson. The large hall went from silence to song as the archbishop, about 13 priests and more than 25 seminarians processed toward the altar located atop a stage. "Life, as they say, is full of choices," Archbishop Thompson said during his homily. "Choices of course have consequences. On a regular basis, confronted with opportunity and challenge, we make choices. Sometimes we make choices between good and evil. Other times we make choices between seemingly equally good options, or so-called lesser of evils." The archbishop noted that each of those present made an intentional choice to be at NCYC.

Vatican warns of human rights violations against seafarers

VATICAN CITY (CNS) – World leaders and international organizations must do more to protect thousands of men and women in the fishing industry who suffer continued human rights violations, said Cardinal Peter Turkson, prefect of the Dicastery for Promoting Integral Human Development. In a message marking the observance Nov. 21 of World Fisheries Day, Cardinal Turkson said that troubles facing those in the fishing industry, including low pay, endless work shifts and even the risk of death, has only worsened due to the COVID-19 pandemic. "Unless we draw our attention to these continuous abuses and violations at sea and work together to create a fishing industry where the human and labor rights of the fishers are guaranteed and promoted, it might become more difficult to eradicate it and the human and economic cost for the industry would be very high," he wrote in the message which was released by the Vatican Nov. 19. In his message, Cardinal Turkson acknowledged that many international organizations are working to implement conventions and agreements that promote safe working conditions for those who fish for a living. However, he said, "we have to admit that most of the time when the fishing vessel leaves the calm water of the port, the fishers become hostages of circumstances that are extremely difficult to monitor."

With prayer and gifts, nuns rescue women from sex trade

ONITSHA, Nigeria (CNS) – On a sunny afternoon, Sister Dorothy Okoli drove an unmarked Toyota Sienna from her convent to a hotel where young girls are trapped in prostitution. En route, she stopped at a grocery store to shop for food items and provisions. It's a duty she said she is called to do. "Solving a problem of this nature requires a lot of dedication; you don't just wake up one morning and say that you are going into a hotel to transform the lives of young girls trapped in the business of prostitution," Sister Okoli told Catholic News Service. "I often visit them with gift items and cash gifts, and this endeared me to them (so) that they sometimes refuse to let me go." Sister Okoli is superior general of the Missionary Sisters of St. John Paul II of Mary, a women's religious institute in Anambra state. In July, her congregation established the Save Young Girls Motherhood Foundation; she and three other nuns are working to rehabilitate commercial sex workers.

Bishops spotlight programs for young people, moms

BALTIMORE (CNS) – In addition to approving the 26-page statement, "The Mystery of the Eucharist in the Life of the Church" and plans for a three-year National Eucharistic Revival that will culminate with a National Eucharistic Congress 2024 in Indianapolis, the U.S. Conference of Catholic Bishops were invited to take a multicultural journey with young Catholics to Chicago next June; were urged to implement a framework for marriage and family ministry that they had approved at their spring assembly in June; agreed to begin review of the "Charter for the Protection of Children and Young People" earlier than planned; and heard how the pandemic may have slowed but not stopped a pro-life initiative called "Walking With Moms in Need."

They approved guidelines governing the USCCB's financial investments that include wider limits on where money would be invested. The guidelines advance a policy of engagement on corporate practices that impact human dignity.

The prelates, meeting in person for a national gathering for the first time since 2019, also approved guidelines for the exposition of the Eucharist and Benediction, affirmed sainthood causes for three U.S. laypeople, approve revisions of statutes for the catechumenate and voted for revised English- and Spanish-language editions of the Order of Christian Initiation of Adults.

The bishops assigned a feast date to St. Teresa of Kolkata – Sept. 5, the

death date in 1997 for the founder of the Missionaries of Charity. It will be an optional memorial on the U.S. liturgical calendar.

Their vote on the Eucharist statement came a day after their discussion of the document – a discussion that was markedly different than their debate in June about what it could potentially contain, namely a call for President Joe Biden and Catholic politicians who support abortion to be denied Communion. But the final document had nothing like that and is addressed to all Catholics in the United States.

It "endeavors to explain the centrality of the Eucharist in the life of the church," said Bishop Kevin C. Rhoades of Fort Wayne-South Bend, Indiana, chairman of the bishops' doctrine committee, in a short presentation on the statement Nov. 16. It "addresses the fundamental doctrine about the Eucharist that the church needs to retrieve and revive."

Even bigger than the statement is the plan for the three-year eucharistic revival, ending with the National Eucharistic Congress 2024 in Indianapolis. The bishops approved it 201-17, with five abstentions.

The revival will officially start on the feast of Corpus Christi, June 16, 2022, with a diocesan focus that will include eucharistic processions and other events of adoration and prayer around the country. In 2023, the emphasis will be on parishes and resources aimed at increasing Catholics' understanding of what the Eucharist really means.

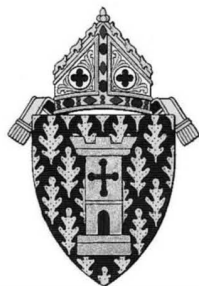
As chairman of the bishops' Committee on Evangelization and Catechesis, Auxiliary Bishop Andrew H. Cozzens of St. Paul and Minneapolis, who was recently named bishop of Crookston, Minnesota, gave the bishops details about this planned revival just before they voted on it.

The revival could be a time of healing for the entire church, he said, as well as a movement of evangelization and a reawakening of understanding of the sacrament of the Eucharist for Catholics across the country.

Philadelphia Archbishop Nelson J. Pérez invited fellow bishops to a national gathering in Chicago in June to participate with young Catholics in a dialogue about issues of culture, racism and inclusion through the prism of faith.

"Perhaps it was the Holy Spirit's way of telling us bishops that we really needed to take time to listen to young people, those who minister to them and, especially, those who are in the peripheries, feeling unimportant and unloved, and often alienated from the church," Archbishop Pérez said Nov. 17. He is chairman of the bishops' Committee on Cultural Diversity in the Church.

He detailed the opportunity the coronavirus pandemic has provided in facilitating virtual gatherings between young Catholics and bishops over the last year and a half. More than 60 bishops have joined virtual gatherings as part of a process called "Journeying Together," he said.



Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

2020-2021 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 year, 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 offer for your review the audited Financial Statement of the Diocese of Ogdensburg for the July 1, 2020 - June 30, 2021 Fiscal Year.



The report reflects the sacrificial giving of many individuals and families who support the ministries of this local Church. This is particularly remarkable, given the economic uncertainty of these days in which we continue to be challenged with the pandemic and when so much pain is suffered by the faithful because of the sinful behavior of some clergy. The giving reflected in this statement speaks loudly of the depth of faith and generosity of heart of so many. I am particularly grateful for the strong support for our diocesan Capital Campaign that is enabling our parishes and diocese to engage in needed capital projects and special ministries.

You know that I am blessed with expert assistance from our Diocesan Fiscal Officer, Michael Tooley, and his exceptionally 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 Advisory 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, 2021, 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 presented is 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 are recorded by net asset class as required by the pronouncements of the FASB.

HIGHLIGHTS OF THE FISCAL YEAR 2020-2021 INCLUDE:

- The Independent Auditor's opinion that the diocese received on its financial statements for the fiscal year ended June 30, 2021, is an unmodified opinion. This is the 25th consecutive year that the diocese has had an unqualified/unmodified opinion expressed by its auditors. The auditor includes an "Emphasis of Matter" in their Independent Auditor's Report that states the diocese "is a defendant in multiple lawsuits alleging sexual misconduct by certain members of the clergy. It is not possible to predict at this time the extent of the Diocese's liability. Our opinion is not modified with respect to this matter."

- The investments shown in the Statements of Financial Position have a market value of \$71,994,677 as of June 30, 2021. This amount consists of investment of funds for the following purposes:

1. Amounts owed to investors in Diocesan Trust Fund.....	\$31,089,605
2. Amounts owed to investors in Deposit & Loan Fund, net of loans receivable from borrowers in the Fund.....	\$10,889,431
3. Reserves for Charitable Gift Annuities.....	\$ 1,567,909
4. Reserves for Pending and Unreported Insurance Claims.....	\$ 1,117,487
5. Reserves for Priests' Retirement.....	\$11,392,436
6. Other Investments.....	<u>\$15,937,809</u>
	Total <u>\$71,994,677</u>

- The market value of investments as of June 30, 2021, is \$6,272,085 higher as compared to one year earlier. The average rate of return for diocesan investments in fiscal year 2020-21 was 22.3%.

- The Statements of Financial Position shows the central office share of the unfunded liability to the Lay Employees Retirement Trust as of June 30, 2021, is \$444,271. This is based on the actuarial valuation of the Trust as of July 1, 2020, which reflected its funded status of 71.4%. The July 1, 2021, actuarial valuation of the Trust shows the funded status of the Trust is 85.5%, as the Trust had a rate of return on its investments of 30.9% in fiscal year 2020-21.

- The Statement of Activities is in a format that presents the revenues, gains, and other support as well as the expenses by net assets without donor restriction and net assets with donor restriction.

- The expense section of the Statement of Activities reflects in the Without Donor Restriction column all expenses of the diocese. Included in the audit report is the Statement of Functional Expenses.

- On the Statement of Activities, the Change in Net Assets shows net assets without donor restriction had a gain of \$1,443,464 in the fiscal year ended June 30, 2021. Net assets with donor restriction had a gain of \$2,194,756.

- Total revenues, gains and other support were \$3,247,410 higher when compared to the fiscal year ended June 30, 2020. This is primarily due an increase of \$3,180,315 in net realized and unrealized gains on investments. Total expenses increased by \$1,117,956, primarily due to an increase in Net Claims and Reserve Expense totaling \$1,196,696 in the Protected Self Insurance Program, as major claims settled during the year. Expense for Education of Priests and Seminarians increased by \$427,652, primarily due to recognition of bad debt expense for a one-time write-off of certain Tuition Receivable. Expense in Diocesan Administration was \$421,208 higher, primarily due to increase in legal and professional costs associated with defending claims filed during the open period permitted in NYS Child Victims Act. There was lower expense compared to one year ago in Care of Clergy (-\$191,813), Deposit and Loan Fund due to lower interest rate on deposits and lower balances on deposit (-\$552,070), while several programs had lower expenses due to program cancellations because of the pandemic.

- The Statements of Cash Flows show cash flows from operating activities, investing activities and financing activities of the diocese had a net decrease in cash and cash equivalents for the year ended June 30, 2021, in the amount of \$1,202,521.

- 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, 2021.

- The Diocesan Fiscal Office is available to answer questions a reader may have after review of the audited financial statements for 2020-2021. 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
2020-2021 Audited Financial Statements
Independent Auditor's Report



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

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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, 2021 and 2020, and the related statements of activities, functional expenses 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, 2021 and 2020, 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.

Emphasis of Matter

As discussed in Note 19 to the financial statements, the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg is a defendant in multiple lawsuits alleging sexual misconduct by certain members of the clergy. It is not possible to predict at this time the extent of the Diocese's liability. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

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

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

**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



Kathleen Donaldson
 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, 2021 and 2020

	6/30/2021	(Restated) 6/30/2020
ASSETS		
Cash and Cash Equivalents	\$ 1,536,185	\$ 2,738,706
Accounts Receivable	803,522	749,991
Accrued Interest Receivable	139,545	166,759
Grants Receivable	315,000	266,666
Due from Lay Employees' Retirement Obligation	24,646	244,894
Inventories	11,813	12,156
Prepaid Expenses	261,879	302,338
Investments at Fair Value	71,994,677	65,722,592
Other Investments	537,722	480,604
Loans Receivable - Ministry - Net of Loan Loss Reserve	900,304	952,800
Loans Receivable - Parishes and Affiliates - Net of Loan Loss Reserve	2,529,408	2,326,878
Land, Building, and Equipment - Net of Accumulated Depreciation	1,902,501	1,881,589
TOTAL ASSETS	\$ 80,957,202	\$ 75,845,973
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable	\$ 313,054	\$ 497,884
Accrued Compensation	145,782	125,560
Collections Payable	159,951	129,931
Accrued Interest Payable	27,861	75,128
Deferred Revenue	1,225,055	735,368
Loans Payable	-	400,000
Insurance Claims Payable	-	1,533,354
Reserve for Insurance Claims	1,117,487	1,087,311
Deposits Payable	13,418,839	16,359,852
Diocesan Trust Fund	31,089,605	26,355,188
Endowment Fund	1,090,187	-
Charitable Gift Annuities Payable	614,491	429,919
Disaster Relief Funds Collected	12,938	12,746
Accrued Pension Obligation	444,271	367,238
Total Liabilities	49,659,521	48,109,479
NET ASSETS		
Without Donor Restriction	11,340,449	9,974,018
With Donor Restriction	19,957,232	17,762,476
Total Net Assets	31,297,681	27,736,494
TOTAL LIABILITIES AND NET ASSETS	\$ 80,957,202	\$ 75,845,973

The accompanying notes are an integral part of these financial statements

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

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Statements of Activities
For the year ended
June 30, 2021

Statements of Activities
For the year ended
June 30, 2020

	Without Donor Restriction	With Donor Restriction	2021 Totals		Without Donor Restriction	With Donor Restriction	(Restated) 2020 Totals
REVENUES, GAINS, AND OTHER SUPPORT				REVENUES, GAINS, AND OTHER SUPPORT			
Diocesan Assessments	\$ 1,979,245	\$ 72,452	\$ 2,051,697	Diocesan Assessments	\$ 2,011,593	\$ 73,362	\$ 2,084,955
Contributions	1,999,138	729,877	2,729,015	Contributions	1,406,571	1,375,589	2,782,160
Bequests	200,000	-	200,000	Bequests	-	-	-
Contributed Services	54,223	-	54,223	Contributed Services	59,835	-	59,835
Investment Income (Net)	572,627	400,739	973,366	Investment Income (Net)	884,274	365,444	1,249,718
Net Realized and Unrealized Gains and (Losses) on Investments	3,615,432	1,818,612	5,434,044	Net Realized and Unrealized Gains and (Losses) on Investments	1,165,005	1,088,724	2,253,729
Grants	406,245	613,016	1,019,261	Grants	329,390	162,500	491,890
Management Fees	494,471	-	494,471	Management Fees	514,324	-	514,324
Other Revenue	131,348	14,565	145,913	Other Revenue	303,539	16,224	319,763
Auxiliary Services	2,558,390	6,043	2,564,433	Auxiliary Services	2,660,839	7,360	2,668,199
Change in the Value of Charitable Gift Annuity	-	(17,277)	(17,277)	Change in the Value of Charitable Gift Annuity	-	(22,837)	(22,837)
Net Assets Released from Restrictions	-	-	-	Net Assets Released from Restrictions	-	-	-
Satisfaction of Program Restrictions	1,443,271	(1,443,271)	-	Satisfaction of Program Restrictions	3,244,605	(3,244,605)	-
Total Revenues, Gains, and Other Support	13,454,390	2,194,756	15,649,146	Total Revenues, Gains, and Other Support	12,579,975	(178,239)	12,401,736
EXPENSES				EXPENSES			
Pastoral	449,861	-	449,861	Pastoral	465,227	-	465,227
Religious Personnel Development	2,886,462	-	2,886,462	Religious Personnel Development	2,634,010	-	2,634,010
Education	1,948,608	-	1,948,608	Education	2,074,938	-	2,074,938
Social Services	178,091	-	178,091	Social Services	254,979	-	254,979
Cemeteries	10,475	-	10,475	Cemeteries	5,452	-	5,452
Diocesan Administration	2,878,694	-	2,878,694	Diocesan Administration	2,468,716	-	2,468,716
Auxiliary Services	3,658,735	-	3,658,735	Auxiliary Services	2,989,648	-	2,989,648
Total Expenses	12,010,926	-	12,010,926	Total Expenses	10,892,970	-	10,892,970
CHANGE IN NET ASSETS	1,443,464	2,194,756	3,638,220	CHANGE IN NET ASSETS	1,687,005	(178,239)	1,508,766
CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN	(77,033)	-	(77,033)	CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN	(6,872)	-	(6,872)
TRANSFERS	-	-	-	TRANSFERS	(1,090,524)	1,090,524	-
NET ASSETS - BEGINNING OF YEAR	9,974,018	17,762,476	27,736,494	NET ASSETS - BEGINNING OF YEAR	9,384,409	16,850,191	26,234,600
NET ASSETS - END OF YEAR	\$ 11,340,449	\$ 19,957,232	\$ 31,297,681	NET ASSETS - END OF YEAR	\$ 9,974,018	\$ 17,762,476	\$ 27,736,494

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
 Rev. Msgr. Robert H. Aucoin
 Rev. Christopher C. Carrara, V.F.
 Rev. Joseph A. Morgan
 Rev. Kevin J. O'Brien
 Deacon James Crowley

Deacon Kevin T. Mastellon
 Ms. Barbara Criss
 Mr. John Knox
 Mrs. Michelle Ladouceur
 Mr. John Mullikin
 Mr. Matthew P. Hurteau

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg Statements of Functional Expenses For the year ended June 30, 2021

	Religious Personnel		Education	Social Services		Cemeteries	Diocesan Administration	Auxiliary Services	2021 Totals
	Pastoral	Development							
Salaries	\$ 187,575	\$ 152,961	\$ 667,081	\$ 59,610	\$ -	\$ 1,003,676	\$ 319,300	\$ 2,390,203	
Retirement Benefit Payments	-	986,209	-	-	-	-	-	986,209	
Payroll Taxes	12,625	4,414	43,485	4,531	-	70,664	23,787	159,506	
Employee Benefits	41,106	450,837	86,076	4,109	-	194,970	51,347	828,445	
Total Salaries and Related Expenditures	241,306	1,594,421	796,642	68,250	-	1,269,310	394,434	4,364,363	
Travel and Mileage	1,883	4,346	4,519	1,830	-	4,902	(66)	17,414	
Postage	1,722	656	747	329	-	19,136	2,371	24,961	
Printing and Photocopying	-	77	-	-	-	7,950	-	8,027	
Newspaper Print	-	-	-	-	-	-	46,249	46,249	
Insurance	10,952	1,087	900	335	-	28,317	1,131,432	1,173,023	
Insurance Claims	-	-	-	-	-	-	1,416,572	1,416,572	
Utilities	2,771	-	-	-	-	23,234	-	26,005	
Telephone and Fax	1,673	4,014	10,390	1,594	-	14,635	1,049	33,355	
Repairs and Maintenance	3,784	4,594	819	-	-	40,584	274	50,055	
Rentals and Leases	4,674	25,175	5,103	2,997	-	-	-	37,949	
Office Supplies	301	265	9,033	270	-	58,945	850	69,664	
Advertising	369	50	101	-	-	11,058	-	11,578	
Dues and Memberships	1,089	8,497	7,518	240	535	46,349	801	65,029	
Meetings and Conferences	508	7,438	1,007	-	-	5,123	-	14,076	
Grants	123,821	37,356	1,089,705	99,880	-	401,631	-	1,752,393	
Professional Services	49,633	82,372	5,825	1,556	9,940	788,460	190,300	1,128,086	
Awards and Gifts	461	9,447	1,213	374	-	5,103	-	16,598	
Books, Periodicals and Subscriptions	920	19,606	136	341	-	3,549	678	25,230	
Residence and Building Supplies	1,130	-	-	-	-	4,952	-	6,082	
Workshops	309	2,810	5,062	-	-	7	-	8,188	
Licensing Fees	835	-	-	-	-	19,818	-	20,653	
Liturgical Supplies	932	-	-	-	-	250	-	1,182	
Special Care of Priests	-	164,349	-	-	-	-	-	164,349	
Program Supplies	788	316	5,788	95	-	7,225	-	14,212	
Bad Debt Expenses/Forgiveness of Debt	-	449,283	-	-	-	-	82,390	531,673	
Depreciation and Amortization	-	-	-	-	-	108,666	-	108,666	
Interest and Dividends	-	-	-	-	-	-	391,151	391,151	
Taxes	-	-	-	-	-	-	250	250	
Charter Audit	-	-	-	-	-	940	-	940	
Tuition	-	470,303	4,100	-	-	8,550	-	482,953	
Total Expenditures	\$ 449,861	\$ 2,886,462	\$ 1,948,608	\$ 178,091	\$ 10,475	\$ 2,878,694	\$ 3,658,735	\$ 12,010,926	

Statements of Functional Expenses For the year ended June 30, 2020

	Religious Personnel		Education	Social Services		Cemeteries	Diocesan Administration	Auxiliary Services	(Restated) 2020 Totals
	Pastoral	Development							
Salaries	\$ 199,183	\$ 204,410	\$ 558,769	\$ 91,387	\$ -	\$ 1,024,984	\$ 325,727	\$ 2,404,460	
Retirement Benefit Payments	15,179	908,314	29,292	2,896	-	85,570	12,755	1,054,006	
Payroll Taxes	12,723	4,283	34,845	7,424	-	71,496	23,548	154,319	
Employee Benefits	20,322	403,090	41,690	2,261	-	98,555	34,679	600,597	
Total Salaries and Related Expenditures	247,407	1,520,097	664,596	103,968	-	1,280,605	396,709	4,213,382	
Travel and Mileage	2,214	4,092	15,642	1,538	-	8,508	443	32,437	
Postage	2,265	1,855	677	529	-	22,921	2,585	30,832	
Printing and Photocopying	154	2,672	-	-	-	11,525	-	14,351	
Newspaper Print	-	-	-	-	-	-	54,896	54,896	
Insurance	10,559	1,575	900	100	-	26,586	1,114,873	1,154,593	
Insurance Claims	-	-	-	-	-	-	254,287	254,287	
Utilities	4,150	-	-	-	-	23,250	-	27,400	
Telephone and Fax	1,869	1,147	8,024	2,641	-	18,823	1,211	33,715	
Repairs and Maintenance	5,133	613	1,062	58	-	35,470	661	42,997	
Rentals and Leases	-	-	10,748	19,197	-	-	-	29,945	
Office Supplies	713	239	2,101	1,222	-	37,786	405	42,466	
Advertising	140	3,299	326	100	-	16,728	80	20,673	
Dues and Memberships	1,214	9,742	16,248	243	515	45,989	683	74,634	
Meetings and Conferences	33,690	31,541	11,453	110	-	8,574	50	85,418	
Grants	111,876	348,055	1,187,721	97,546	-	300,579	-	2,045,777	
Professional Services	32,674	116,908	53,031	536	4,937	454,832	208,435	871,353	
Awards and Gifts	100	5,178	1,615	2,724	-	7,142	-	16,759	
Books, Periodicals and Subscriptions	2,132	13,841	803	177	-	1,875	570	19,398	
Residence and Building Supplies	259	-	487	1,323	-	4,850	-	6,919	
Workshops	2,744	3,222	51,736	2,079	-	8,668	-	68,449	
Licensing Fees	382	29,417	-	-	-	18,122	61	47,982	
Liturgical Supplies	1,587	-	-	-	-	154	-	1,741	
Special Care of Priests	-	-	-	-	-	-	-	-	
Program Supplies	3,965	46	41,984	20,888	-	18,334	-	85,217	
Bad Debt Expenses/Forgiveness of Debt	-	119,816	-	-	-	-	-	119,816	
Depreciation and Amortization	-	-	-	-	-	116,449	-	116,449	
Interest and Dividends	-	-	-	-	-	-	953,449	953,449	
Taxes	-	-	-	-	-	-	250	250	
Charter Audit	-	-	-	-	-	946	-	946	
Tuition	-	420,655	5,784	-	-	-	-	426,439	
Total Expenditures	\$ 465,227	\$ 2,634,010	\$ 2,074,938	\$ 254,979	\$ 5,452	\$ 2,468,716	\$ 2,989,648	\$ 10,892,970	

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Statements of Cash Flows For the years ended June 30, 2021 and 2020

	6/30/2021	(Restated) 6/30/2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 3,638,220	\$ 1,508,766
ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS		
TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation	108,666	116,449
Net Realized and Unrealized (Gains) Losses on Investments	(5,434,044)	(2,253,729)
Forgiveness of Debt	(400,000)	-
Change in the Value of Charitable Gift Annuity (CGA)	43,096	22,837
Decrease (Increase) In:		
Accounts, Grants, and Loans Receivable	(74,015)	(592,288)
Accrued Interest Receivable	27,214	15,410
Due from Lay Employees' Retirement Obligations	244,894	370,567
Inventories	343	4,862
Prepaid Expenses	40,459	(2,776)
Increase (Decrease) In:		
Accounts Payable	(184,831)	245,675
Accrued Compensation	20,222	30,998
Accrued Interest Payable	(47,267)	(41,957)
Deferred Revenue	489,687	230,408
Insurance Claims Payable	-	(1,181,019)
Reserve for Insurance Claims	30,176	(205,211)
Other Liabilities	30,213	(94,951)
Net Cash Provided (Used) by Operating Activities	(1,466,967)	(1,825,959)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Sale of Equipment	-	6,255
Purchase of Furnishings and Equipment	(129,578)	(81,614)
Net Change In:		
Investments	(895,159)	11,456,294
Loans Receivable - Parishes and Affiliates	(202,530)	(23,798)
Deposits Payable	(2,941,013)	(11,566,085)
Diocesan Trust Fund	3,201,063	1,617,483
Endowment Fund	1,090,187	-
Net Cash Provided (Used) by Investing Activities	122,970	1,408,535
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Loans	-	400,000
Proceeds from New Annuities	219,059	-
Annuity Payments and Payoffs	(77,583)	(57,411)
Net Cash Provided (Used) by Financing Activities	141,476	342,589
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,202,521)	(74,835)
CASH AND CASH EQUIVALENTS - Beginning of Year	2,738,706	2,813,541
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 1,536,185	\$ 2,738,706

**SUPPLEMENTAL CASH FLOW DISCLOSURES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Cash Paid During the Year for		
Interest	\$ 321,861	\$ 953,449

The accompanying notes are an integral part of
these financial statements

**Pinto, Mucenski, Hooper,
Van House & Co.**

Certified Public Accountants, P.C.

Schedules of Program and Other Expenses For the years ended June 30, 2021 and 2020

	6/30/2021	(Restated) 6/30/2020
PASTORAL		
Respect Life	\$ 11,569	\$ 47,831
Pastoral Grants	52,115	57,073
Tribunal	61,476	58,033
Hospital Apostolate	1,332	11,752
Evangelization	77,122	79,486
Formation for Ministry	52,875	52,251
Department of Worship	27,465	31,270
Indian Apostolate	19,500	27,000
Missionary Projects of the Diocese	89,102	62,457
Guggenheim Center	30,973	35,364
Other Pastoral	26,332	2,710
Total Pastoral Expenses	449,861	465,227
RELIGIOUS PERSONNEL DEVELOPMENT		
Priest and Pastoral Personnel	45,125	26,522
Vicar for Religious	36,963	37,057
Council of Women Religious	-	54
Vocations	55,877	60,882
Education of Priests and Seminarians	1,175,012	747,360
Care of Clergy	1,523,367	1,715,180
Council of Priests	-	2,727
Permanent Diaconate Formation Program / Ordained Deacons	50,118	44,228
Total Religious Personnel Development Expenses	2,886,462	2,634,010
EDUCATION		
Education Grants	237,725	237,560
Catholic Schools	1,404,550	1,471,582
Communications	22,006	44,387
Christian Formation	91,850	103,885
Family Life/Natural Family Planning	96,993	117,307
Campus Ministry	95,484	100,217
Total Education Expenses	1,948,608	2,074,938
SOCIAL SERVICES		
Social Service Grants and Donations	99,912	94,225
Catholic Youth Ministry	78,179	160,754
Total Social Services Expenses	178,091	254,979
CEMETERIES		
Operations	10,475	5,452
DIOCESAN ADMINISTRATION		
Diocesan Administration	1,629,508	1,208,300
Solidarity in Faith	80,000	80,025
Bishop's Residence	80,498	80,325
Planning	18,183	14,783
Development Office	319,798	301,329
Diocesan Fiscal Office	333,656	360,978
Catholic Charities Fiscal Office	96,032	93,887
Parish Services	69,109	93,747
Safe Environment	103,994	96,429
Information Technology	147,889	138,807
Archives	27	106
Total Diocesan Administration Expenses	2,878,694	2,468,716
AUXILIARY SERVICES		
Protected Self-Insurance Program	2,805,197	1,565,303
Disability Insurance	88,238	61,796
Unemployment Insurance	24,232	111,872
North Country Catholic	156,932	160,214
Diocesan Loan Fund	412,522	964,592
Endowment Fund	69,971	-
Charitable Gift Annuity Program	4,212	5,415
Wadhams Hall	97,431	120,456
Total Auxiliary Services Expenses	3,658,735	2,989,648
TOTAL	\$ 12,010,926	\$ 10,892,970

See Auditors' Report

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements - June 30, 2021

NOTE 1 - ORGANIZATION

The Roman Catholic Diocese of Ogdensburg, New York (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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Financial Statement Presentation

The Diocese is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets Without Donor Restrictions: Net assets not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions: Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. When restrictions expire, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Contributions and Bequests

Contributions are generally available for 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 donor 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, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restrictions.

Endowment contributions and investments are classified as net assets with donor restriction. Investment earnings available for distribution are recorded in net assets with donor restrictions until used for their designated purpose.

The Board of Trustees of the Diocese have 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 the original value of the gift donated to net assets with donor restriction endowments and the original value of subsequent gifts to the restricted endowment. The donor restricted endowment fund earnings are classified in net assets with donor restrictions, 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 4 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 5 and 12).

Investments

Marketable securities are recorded at their fair value as outlined in Note 6. Certain other investments with no readily available fair value are carried at cost as outlined in Note 7.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**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, 2021 and 2020, the recognized value of these services was \$ 54,223 and \$ 59,835, 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, 2021, the Diocese does not believe that it has taken any positions that would require the recording of any tax liability or tax asset.

Cash and Cash Equivalents

For cash flow reporting purposes, 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.

Functional Allocation of Expenses

The cost of providing programs and services is summarized on a functional basis in the statement of functional expenses. Expenses directly supporting programs run or administered by the Diocese are allocated directly to program expenses. Costs common to multiple functions have been allocated among various functions benefited using a reasonable allocation method based on the total expenses of the program and administration costs.

Adoption of New Accounting Pronouncements

For the year ended June 30, 2021, the Diocese adopted Accounting Standards Update (ASU) No. 2014-09 – *Revenue from Contracts with Customers (Topic 606)*, as amended. Analysis of various provisions of this standard resulted in no significant changes in the way the Diocese recognizes revenue.

For the year ended June 30, 2021, the Diocese adopted ASU No. 2018-13 – *Fair Value Measurement*, to improve the effectiveness of disclosures in the notes to the financial statements.

Subsequent Events

The Diocese has reviewed and evaluated all events and transactions from July 1, 2021 through November 2, 2021, the date the financial statements were available to be issued, for possible disclosure and, or, recognition in the financial statements.

Note 19 of the financial statements provides an update on legal proceedings.

There were no other events or transactions that existed which would provide additional pertinent information about conditions at the balance sheet date which are required to be recognized or disclosed in the accompanying financial statements.

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements - June 30, 2021

NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Diocese's financial assets as of the balance sheet date, reduced by amounts not available for general use within one year of the balance sheet date.

	6/30/2021	6/30/2020
Cash and Cash Equivalents.....	\$ 1,536,185	\$ 2,738,706
Accounts and Interest Receivable.....	967,713	916,750
Short-term Loans Receivable:		
Ministry.....	47,365	58,941
Parish and Affiliates.....	338,845	326,643
	<u>\$ 2,890,108</u>	<u>\$ 4,041,040</u>

The Diocese structures its financial assets to be available as its general expenditures, liabilities and other obligations come due.

In addition, as more fully described in Note 9, the Diocese has a letter of credit in the amount of \$ 1,950,707, which could be drawn upon in the event of unanticipated liquidity needed to pay claims in the self-insured New York state worker's compensation program.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable for the years ending June 30, 2021 and 2020 consists of the following:

	6/30/2021	6/30/2020
North Country Catholic.....	\$ 2,315	\$ 2,376
Excess Insurance Carriers.....	181,688	187,608
Due from Parishes and Other Diocesan Entities:		
Protected Self-Insurance Premiums.....	74,356	58,555
Health Insurance Premiums.....	81,713	160,307
Parish Assessments.....	48,111	33,670
Other.....	415,339	307,475
Total.....	<u>\$ 803,522</u>	<u>\$ 749,991</u>

NOTE 5 – 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, 2021 and 2020 was \$ 1,385,083 and \$ 1,465,846, respectively. The loan loss reserve at June 30, 2021 and 2020 was \$ 484,779 and \$ 513,046, respectively.

Future maturities of the loans receivable are as follows:

June 30,	
2022.....	\$ 47,365
2023.....	45,120
2024.....	42,563
2025.....	42,563
2026.....	36,130
Thereafter.....	<u>1,171,342</u>
	<u>\$ 1,385,083</u>

NOTE 6 – INVESTMENTS

Investments carried at fair value at June 30, 2021 and 2020 consist of the following:

	Cost	Fair Value (Carrying Amount)
June 30, 2021		
U.S. Government and Agency Obligations.....	\$ 17,173,172	\$ 17,210,520
Stocks.....	18,172,749	24,282,159
Mutual Funds.....	13,467,533	15,139,416
Corporate Obligations.....	3,709,753	3,813,892
Dimensional Fund Advisors.....	990,750	1,116,695
The Investment Fund for Foundations- Real Opportunity Fund.....	178,514	243,114
Christian Brothers Investment Services.....	6,406,475	10,188,881
Total.....	<u>\$ 60,098,946</u>	<u>\$ 71,994,677</u>
Investment income consists of the following		
Interest and Dividends.....		\$ 1,168,338
Unrealized Gain (Loss) on Investments.....		(468,403)
Realized Gain (Loss) on Investments.....		5,902,447
Total Investment Income.....		6,606,382
Investment Fees.....		(194,972)
Net Investment Income.....		<u>\$ 6,407,410</u>

	Cost	Fair Value (Carrying Amount)
June 30, 2020		
U.S. Government and Agency Obligations.....	\$ 13,902,905	\$ 14,706,130
Stocks.....	17,260,958	21,565,346
Mutual Funds.....	13,322,598	13,608,951
Corporate Obligations.....	5,386,505	5,516,036
Dimensional Fund Advisors.....	990,750	777,503
The Investment Fund for Foundations- Real Opportunity Fund.....	222,516	261,474
Christian Brothers Investment Services.....	7,674,494	9,287,152
Total.....	<u>\$ 58,760,726</u>	<u>\$ 65,722,592</u>

Investment income consists of the following		
Interest and Dividends.....		\$ 1,510,039
Unrealized Gain (Loss) on Investments.....		(21,867)
Realized Gain (Loss) on Investments.....		2,275,596
Total Investment Income.....		3,763,768
Investment Fees.....		(260,321)
Net Investment Income.....		<u>\$ 3,503,447</u>

NOTE 7 – OTHER INVESTMENTS

At June 30, 2021 and 2020, other investments consisted of the following:

	6/30/2021	6/30/2020
The National Catholic Risk Retention Group (at cost).....	\$ 132,248	\$ 132,248
The Bishop's Plan Insurance Company.....	405,474	348,356
Total.....	<u>\$ 537,722</u>	<u>\$ 480,604</u>

NOTE 8 – LAND, BUILDINGS, AND EQUIPMENT

Land, buildings, and equipment as of June 30, 2021 and 2020 consist of the following:

	6/30/2021	6/30/2020
Land and Improvements.....	\$ 957,034	\$ 957,034
Buildings and Improvements.....	2,544,194	2,427,133
Furnishings and Equipment.....	390,539	378,022
	3,891,767	3,762,189
Accumulated Depreciation.....	(1,989,266)	(1,880,600)
Land, Buildings, and Equipment - Net.....	<u>\$ 1,902,501</u>	<u>\$ 1,881,589</u>

Depreciation charged to operations for the years ended June 30, 2021 and 2020 was \$ 108,666 and \$ 116,449, respectively.

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements- June 30, 2021

NOTE 9 - GENERAL INSURANCE PLAN

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

The schedules below summarize the benefit structure for each line of coverage for the years ended June 30, 2021 and 2020.

	Self-Insured Retention	Maximum Coverage
Coverage 2020 - 2021		
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 2019 - 2020		
All Risk, Property, Equipment, and Auto Physical Damage	\$ 250,000	\$ 100,000,000
Boiler and Machinery	2,500	50,000,000
General Liability, Auto Liability, Directors and Officers Liability	250,000	10,000,000
Workers' Compensation	200,000	Statutory
Sexual Misconduct	250,000	3,000,000

The Diocese has an accrued liability which is the difference between the maximum estimated claims less payments made against the open claims and an actuarially determined amount for claims incurred but not reported. For fiscal years ended June 30, 2021 and 2020, this accrued liability amounted to \$ 1,117,487 and \$ 1,087,311, 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, 2021 and 2020 amounted to \$ -0- and \$ 1,533,354 respectively, and is shown in the statement of financial position as a liability.

The Diocese has in place a letter of credit in the amount of \$ 1,950,707 and \$ 1,950,707 as of June 30, 2021, and June 30, 2020, respectively. 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, 2021 and 2020. The current letter of credit expires in November of 2021.

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, 2021 and 2020 follows:

	2021	2020
For the Years Ended June 30,		
Premium Revenue	\$ 2,005,894	\$ 2,071,772
Investment Earnings	135,189	116,783
Other	725,000	
Total Revenues	2,866,083	2,188,555
Net Claims and Reserve Expense	1,338,498	141,802
Administrative Costs	306,239	312,738
Departmental Grants	104,938	97,229
Commercial Insurance Premiums	1,160,460	1,110,763
Total Expenses	2,910,135	1,622,532
Net Insurance Activity	(44,052)	526,023
Net Assets - Beginning of Year	1,801,221	1,275,198
Net Assets - End of Year	\$ 1,757,169	\$ 1,801,221

NOTE 10 - NEW YORK STATE DISABILITY INSURANCE

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

NOTE 11 - NEW YORK STATE UNEMPLOYMENT INSURANCE

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

NOTE 12 - DIOCESAN DEPOSIT AND LOAN FUND

Loans Receivable
The Diocesan Deposit and Loan Fund holds 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, 2021 and 2020, the loans receivable outstanding totaled \$ 3,210,507 and \$ 2,925,587, respectively. The loan loss reserve at June 30, 2021 and 2020 was \$ 681,099 and \$ 598,709, 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, 2021 and 2020, unless agreed upon otherwise. Interest received on outstanding loans amounted to \$ 104,990 and \$ 91,358 for the years ended June 30, 2021 and 2020, respectively.

Future maturities of the loans receivable are as follows:

June 30, 2022	\$ 338,845
2023	328,716
2024	325,543
2025	301,538
2026	268,510
Thereafter	1,647,355
	<u>\$ 3,210,507</u>

Deposits Payable

Deposits payable are due to the Diocese, parishes, and other related entities on demand. As of June 30, 2021 and 2020 these deposits payable totaled \$ 13,418,839 and \$ 16,359,852, respectively. Interest on deposits was paid at 1.5% for the year ended June 30, 2021 and at 3% for the year ended June 30, 2020 and amounted to \$ 321,861 and \$ 953,449, 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, 2021 and 2020, the Diocesan Trust Fund balance was \$ 31,089,605 and \$ 27,768,186, respectively.

Total dividends paid from the Diocesan Trust Fund for the years ended June 30, 2021 and 2020 were \$ 875,351 and \$ 876,254, 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, 2021 and 2020, the value per share was \$ 48.831 and \$ 39.130, 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 - PRIESTS' RETIREMENT PLAN

The Diocese has a non-qualified retirement plan which covers all eligible Diocesan priests. During the years ended June 30, 2021 and 2020 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.

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements- June 30, 2021

NOTE 15 - PRIESTS' RETIREMENT PLAN(Continued)

The assets and liabilities of the fund at June 30, 2021 and 2020 are as follows:

	2021	2020
Cash and Cash Equivalents.....	\$ 108,816	\$ 201,054
Investments at Fair Value	11,254,858	12,015,789
Accounts Receivable	7,209	8,944
Accrued Investment Income	14,009	19,126
Due from (to) Operating Fund.....	7,544	(2,249,799)
Total Assets.....	\$ 11,392,436	\$ 9,995,114
Net Assets with Donor Restrictions	\$ 11,392,436	\$ 9,995,114

Investments with readily determinable market values at June 30, 2021 and 2020 consist of the following:

	Cost	Fair Value (Carrying Amount)
June 30, 2021		
U.S. Government and Agency Obligations	\$ 1,750,715	\$ 1,784,455
Corporate Obligations	915,676	942,637
Mutual Funds.....	1,452,185	1,702,705
Equities.....	2,216,887	3,021,311
Dimensional Fund Advisors.....	364,750	413,800
The Investment Fund for Foundations- Real Opportunity Funds	52,504	71,503
Christian Brothers Investment Services	2,088,434	3,318,447
Total	\$ 8,841,151	\$ 11,254,858

Investment income consists of the following:

Interest and Dividends	\$ 221,327
Unrealized Gain (Loss) on Investments	1,221,035
Realized Gain (Loss) on Investments	1,188,799
Total Investment Income.....	2,631,161
Investment Fees.....	(53,010)
Net Investment Income	\$ 2,578,151

	Cost	Fair Value (Carrying Amount)
June 30, 2020		
U.S. Government and Agency Obligations	\$ 2,265,623	\$ 2,373,404
Corporate Obligations	1,259,699	1,301,731
Mutual Funds.....	1,645,632	1,671,712
Equities.....	2,811,457	3,509,345
Dimensional Fund Advisors.....	364,750	288,110
The Investment Fund for Foundations- Real Opportunity Funds	65,446	76,903
Christian Brothers Investment Services	2,309,545	2,794,584
Total	\$ 10,722,153	\$ 12,015,789

Investment income consists of the following:

Interest and Dividends	\$ 245,858
Unrealized Gain (Loss) on Investments	210,756
Realized Gain (Loss) on Investments,	579,866
Total Investment Income.....	1,036,480
Investment Fees.....	(60,671)
Net Investment Income	\$ 975,809

NOTE 16 - FAIR VALUE MEASUREMENTS

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

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

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

NOTE 16 - FAIR VALUE MEASUREMENTS (Continued)

(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, 2021 and 2020, 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 2021	Quoted prices in markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
U.S. Government and Agency Obligations	\$ 17,210,520	\$ 12,160,908	\$ 5,049,612	\$ -
Stocks	24,282,159	24,282,159	-	-
Equity Funds	2,930,730	2,930,730	-	-
Bond Funds	10,869,909	-	10,869,909	-
Real Estate Investment Funds	1,338,776	-	1,338,776	-
Corporate Obligations	3,813,893	-	3,813,893	-
Dimensional Fund Advisors	1,116,695	1,116,695	-	-
The Investment Fund For Foundations - Real Opportunity Fund	243,114	-	-	243,114
Christian Brothers Investment Services	10,188,881	-	10,188,881	-
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	405,474	-	-	405,474
	\$ 72,532,399	\$ 40,490,492	\$ 31,261,071	\$ 780,836

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, 2020	\$ 261,474	\$ 132,248	\$ 348,356	\$ 742,078
Purchases	-	-	-	-
Capital Distributions	(44,002)	-	-	(44,002)
Sales	-	-	-	-
Unrealized Gains (Losses)	25,642	-	-	25,642
Increase (Decrease) in Members Surplus	-	-	57,118	57,118
Balance at June 30, 2021	\$ 243,114	\$ 132,248	\$ 405,474	\$ 780,836

	Total 2020	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	\$ 14,706,130	\$ 8,021,833	\$ 6,684,297	\$ -
Stocks	21,565,346	21,565,346	-	-
Equity Funds	2,396,009	2,396,009	-	-
Bond Funds	10,291,194	-	10,291,194	-
Real Estate Investment Funds	921,749	-	921,749	-
Corporate Obligations	5,516,036	-	5,516,036	-
Dimensional Fund Advisors	777,502	777,502	-	-
The Investment Fund For Foundations - Real Opportunity Fund	261,474	-	-	261,474
Christian Brothers Investment Services	9,287,152	-	9,287,152	-
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	348,356	-	-	348,356
	\$ 66,203,196	\$ 32,760,690	\$ 32,700,428	\$ 742,078

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements- June 30, 2021

NOTE 16 - FAIR VALUE MEASUREMENTS (Continued)

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

	Real Opportunity Fund	National Catholic Risk Retention	Bishop's Plan Insurance Company	Total
Balance at				
June 30, 2019	\$ 318,891	\$ 132,248	\$ 311,851	\$ 762,990
Purchases	-	-	-	-
Capital Distributions	(31,770)	-	-	(31,770)
Sales	-	-	-	-
Unrealized Gains (Losses)	(25,647)	-	-	(25,647)
Increase in Member's Surplus	-	-	36,505	36,505
Balance at				
June 30, 2020	\$ 261,474	\$ 132,248	\$ 348,356	\$ 742,078

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

NOTE 17 - LOANS PAYABLE

The Diocese received a loan from NBT Bank, N.A. in the amount of \$ 400,000 under the Paycheck Protection Program established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The loan was subject to a note dated May 4, 2020. The Diocese of Ogdensburg expended the proceeds of the loan for eligible expenditures such as payroll and other expenses described in the CARES Act. NBT Bank, N.A. forgave the loan on December 1, 2020. For the year ending June 30, 2021, these proceeds are included in grant revenue on the accompanying Statement of Activities.

NOTE 18 - NET ASSETS AND ENDOWMENTS

Net assets without donor restrictions at June 30, 2021 and 2020 are as follows:

	6/30/2021	6/30/2020
Operating Funds.....	\$ 2,311,621	\$ 2,054,628
Board Designated:		
Capital Improvements.....	150,498	63,498
Charitable Needs of the Diocese.....	198,439	226,146
Catholic Education.....	4,088	4,088
Bishop's Discretionary.....	14,077	12,627
Guggenheim Maintenance.....	192,491	160,929
St. Joseph's Emergency Fund.....	31,416	31,416
St. Paul's.....	21,312	21,312
Bishop's Retirement.....	622,062	588,486
Bishop's Contingency.....	130,000	130,000
Bishop's Heritage Circle.....	35,101	44,468
Priests' Graduate Studies.....	34,017	50,918
Protected Self-Insurance.....	1,757,169	1,801,221
Unemployment.....	306,005	208,707
Disability.....	266,495	258,821
Deposit and Loan Fund.....	4,361,458	3,553,972
LEAD.....	389	703
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.....	5,484	5,484
Priests Disability.....	374,253	374,253
North Country Catholic.....	26,550	26,550
Support of Future Operating Budgets.....	200,000	-
Support of Action Plan Committee.....	65,587	65,794
Catholic School Financial Support.....	29,144	22,803
Catholic School Curriculum.....	11,386	11,461
Youth Ministry.....	3,071	3,071
Vocations (Youth).....	3,127	3,127
Evangelization.....	4,905	4,905
Youth Adult Ministry.....	660	660
Respect Life.....	614	723
Solidarity (Diocese of Latakia, Syria).....	124,530	188,747
	\$ 11,340,449	\$ 9,974,018

NOTE 18 - NET ASSETS AND ENDOWMENTS (Continued)

Net assets with donor restrictions at June 30, 2021 and 2020 are as follows:

	6/30/2021	6/30/2020
Annuity Funds.....	\$ 124,269	\$ 124,269
Charitable Gift Annuities.....	426,862	225,531
Annie Peck.....	15,688	14,425
Indian.....	62	6,957
Missionary Projects.....	223,602	228,487
Priests' Disability.....	40,120	60,120
Bourdon Estate.....	53,691	87,407
Priests' Retirement.....	11,392,436	9,995,114
K of C Foundation Fellowship.....	113,625	106,152
Communications.....	6,950	12,725
Mallette Scholarship.....	20,153	18,020
Catholic Campaign for Human Development.....	11,670	13,594
K of C for Handicap Children.....	1,585	1,585
Education of Seminarians.....	1,480,909	1,718,922
Mear Scholarship Endowment.....	152,878	127,502
Education Grants.....	5,706	5,706
Rachael's Vineyard.....	4,540	4,532
Spratt Memorial.....	20,929	15,549
Bishop's Good Samaritan Fund.....	4,964	4,264
Formation for Ministry.....	32,505	27,923
Vocation.....	2,622	3,226
Foundation Support for Education.....	68,146	65,126
Special Care of Priests.....	439,390	488,895
Continuing Formation of Priests.....	400	400
NYS Paid Family Leave.....	73,794	40,122
K of C Foundation Fellowship.....	93,835	78,260
Reverend O.L. Bentley Fund.....	55,274	46,100
Kelly-Rivette Trust Fund.....	25,823	21,536
Annie Peck Fund.....	23,459	19,565
Mallette Catholic School Endowment Fund.....	741,480	618,404
Youth Sports Camp Endowment Fund.....	125,476	104,649
Weidner Memorial Endowment.....	1,797,702	1,499,307
Halsey Sequin Fund.....	9,856	8,220
Rev. John Fallon Fund.....	126,596	105,583
Steinbrickner Estate.....	9,647	8,046
Marullo Mass Fund.....	7,641	6,373
St. Thomas More Endowment.....	104,507	87,161
Support from Capital Campaign		
Guggenheim.....	213,299	243,720
St. Mary's Cathedral.....	527,491	438,168
Benefits for Retired Priests.....	725,459	537,148
Education of Seminarians.....	652,191	543,683
	\$ 19,957,232	\$ 17,762,476

The Diocese endowments consist of seven individual funds established for a variety of purposes. The endowments are 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.

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements- June 30, 2021

NOTE 18 - NET ASSETS AND ENDOWMENTS (Continued)

Changes in endowment net assets for the fiscal years ended June 30, 2021 and 2020 are as follows:

With Donor Restriction:	
Endowment Net Assets, June 30, 2019.....	\$ 2,277,980
Investment Return:	
Interest and Dividends.....	64,285
Realized and Unrealized Gain (Losses)	109,841
Contributions.....	-
Appropriations for Expenditure.....	<u>(64,285)</u>
Endowment Net Assets, June 30, 2020	2,387,821
Investment Return:	
Interest and Dividends.....	72,961
Realized and Unrealized Gain (Losses)	475,228
Contributions.....	-
Appropriations for Expenditure.....	<u>(72,961)</u>
Endowment Net Assets, June 30, 2021	<u>\$ 2,863,049</u>

Return Objectives and Risk Parameters

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

Strategies Employed for Achieving Objectives

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

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

NOTE 19 - COMMITMENTS AND CONTINGENCIES

Legal Proceedings

As of the date of these financial statements, various claims and lawsuits not related to the New York State Child Victims Act are pending against the Diocese. The outcome of these matters is not currently determinable due to the lack of specifics in the claims and the lack of clarity about insurance coverage for the claims. In the opinion of management, after consultation with counsel, the impact the ultimate resolution of these matters will have on the financial position of the Diocese is not determinable at this time.

In early 2019, the New York State Legislature passed the Child Victims Act to allow previously barred claims to be asserted against the abuser and their employer. The window for filing under this Act was originally scheduled to close on August 13, 2020. The original window for filing claims under this Act has been extended until August 13, 2021.

As of the date of these financial statements, one hundred twenty-six (126) lawsuits alleging abuse have been filed against the Diocese. In addition, the Diocese has been put on notice of six (6) claims that potentially may be filed. The potential impact of these matters on the Diocese is not presently determinable.

Commitments

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.

NOTE 19 - COMMITMENTS AND CONTINGENCIES (Continued)

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.

NOTE 20 - CONCENTRATIONS OF CREDIT RISK

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.

NOTE 21 - COVID-19 PANDEMIC

The COVID-19 pandemic continues as of the date of these financial statements. The future economic impact of this event on the organization's operations and funding remains unknown.

NOTE 22 - RECLASSIFICATIONS

Certain reclassifications have been made to the prior year financial statements in order for them to be in conformity with the current year presentation. These reclassifications have no effect on the change in net assets.

NOTE 23 - PRIOR PERIOD ADJUSTMENT

During the year ended June 30, 2021, the Diocese restated its net assets to properly reflect liabilities to others and fair market value appreciation of restricted investments. The liabilities to others restatement was a result of the Diocesan fiscal office uncovering historical records reflecting the intended purpose and ownership of funds deposited into the Diocesan Trust Fund. The fair market value restatement was a result of legal research into the donor's intended purpose of endowment earnings on previously received permanent endowments.

Change to net assets as a result of the restatements are as follows:

Net assets at June 30, 2019	\$ 24,955,404
Corrections:	
To record liabilities to others	(1,090,187)
To record fair market value appreciation.....	<u>2,369,383</u>
Net assets at June 30, 2019, as restated.....	<u>\$ 26,234,600</u>
Net assets at June 30, 2020	\$ 26,323,496
Prior Year Corrections:	
To record liabilities to others	(1,090,187)
To record fair market value appreciation.....	<u>2,369,383</u>
Current Corrections:	
To record fair market value appreciation.....	<u>133,802</u>
Net assets at June 30, 2020, as restated.....	<u>\$ 27,736,494</u>

During the year ended June 30, 2021, the Diocese also restated its prior year assets and liabilities to properly reflect the ownership of assets in the Lay Employees' Retirement Trust. The matching asset and liability was removed from the Diocesan statements as the Retirement Trust is considered a separate legal entity.

VIRTUAL EVENTS

PIVOTAL PLAYERS

Msgr. Aucoin will lead an online presentation entitled The Pivotal Players. This Program is a multi-part series that illumines a handful of saints, artists, mystics, and scholars who not only shaped the life of the Church but changed the course of western civilization.

Date: Starting Nov. 1
Time: 6:30 p.m.

Features: These pivotal players are great persons who have clearly understood Jesus' message and have found their own way to make that message come alive. These are the players who will be studied: Saints Augustine, Benedict, Francis Assisi, Thomas Aquinas, Catherine of Siena, Ignatius Loyola, John Henry Newman, plus Bartolomé de las Casas, G.K. Chesterton, Fulton J. Sheen, and Flannery O'Connor. Each session stands on its own. Attend as many sessions as you wish.

Contact: Registration is required so in order to get the code to join online via Zoom. Register at mwcatholics.org/pivotal.

ADIRONDACK

FIRST FRIDAY PRAISE & WORSHIP

Lake Placid – Monthly praise and worship to be held.

Date: First Friday of the month
Time: 7 p.m.

Place: St. Agnes Church

Features: Music led by Joey and MC Izzo. Time for fellowship and snacks afterwards. Will be livestreamed as well on St. Agnes Facebook page.

ST. AGNES CHRISTMAS BAZAAR

Lake Placid – Join us for an outdoor Christmas market.

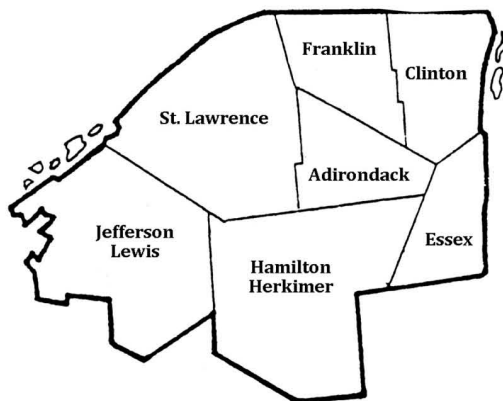
Date: Dec. 4
Time: 10 a.m. to 2 p.m.

Place: St. Agnes School

Features: free hot chocolate, baked goods, craft vendors and a visit from Santa. There will be decorated wreaths and Christmas trees available for purchase along with a silent auction, raffle prizes and a gingerbread house contest!

Contact: email

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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@northcountycatholic.org.

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

admin@stagneslp.org for more information or if you are interested in vendor space.

CLINTON

ADVENT WREATH MAKING

Ellenburg – You are invited to Our Lady of the Adirondacks House of Prayer to make you own Advent wreath.

Date: Nov. 28
Time: 3 p.m. to 5

Features: Come by yourself, with your kids, grandkids, family or friends! Supplies are free and refreshments will be served! It's a fun way to begin your Christmas season!

Contact: Space IS limited, Please call 518-534-9976 or 518-846-3060 (Sarah) to register. Please leave your name and telephone number.

CRAFT SHOW

Morrisonville – Come to the North Country Christmas 9th Annual Craft Show.

Date: Dec. 4
Time: 9 a.m. to 3 p.m.

Place: St. Alexander's Church

Features: Local vendors selling Jewelry, Quilts, Homemade Crafts, Wood Crafts, Candles, Adirondack items, Fresh Wreaths, and much more. Lunch available at Padre's Café. Take-out only. Bake Sale and home made chocolates.

CRAFT FAIR

Peru – Fall into winter craft fair to be held.

Date: Dec. 4
Time: 10 a.m. to 3 p.m.

Place: St. Augustine's Parish Center

Features: One stop Christmas shop.
Contact: For more information contact Judy Akey, 518-643-8716

ESSEX

LATIN MASS

Port Henry – Extraordinary Form Latin Mass to be held each Sunday.

Schedule: 1 p.m. on Sundays

Place: St. Patrick's Church

Features: The traditional Latin Mass celebrated according to the 1962 Missal of St. John the XXIII.

JEFFERSON-LEWIS

HOLY HOUR AND DIVINE MERCY

Houseville – A Holy Hour of Adoration with the Divine Mercy Chaplet will be observed the first Sunday of the month.

Date: Dec. 5
Time: Following 11 a.m. Mass

Place: St. Hedwig's Church
Contact: 315-348-6260

SPAGHETTI & MEATBALL DINNER

Evans Mills – Indian River Knights of Columbus 7471 to have a spaghetti and meatball dinner.

Date: Dec. 11
Time: 4 p.m. to 7
Place: St. Mary's Parish Center
Cost: Adults, \$9; Seniors, \$8; Children under 12, \$5; under 5, Free; Sauce, \$5 per quart

Contact: For more information contact 315-629-4678

ST. LAWRENCE

CRAFT FAIR AND BOOK SALE

Gouverneur – St. James School to have

a craft fair and book sale.

Date: Dec. 4
Time: 10 a.m. to 3 p.m.

Features: Food and drink will be available. Over 30 crafters. Masks and social distance necessary. Admission is a donation.

FIRST SATURDAY ROSARY DEVOTION

Massena – Sacred Heart Church to have first Saturday Rosary Devotion.

Date: Dec. 4
Time: 3:15 p.m.

Features: First Saturday Rosary Devotion to Our Lady of Fatima. Confessions will be available. Saturday Vigil Mass at 4 p.m.

PRAYER AND ADORATION

Massena – Commissioned Lay Ministers are invited to gather for Adoration and Rosary.

Date: Every third Wednesday of the month (Dec. 15)

Time: 6:30 to 7 p.m.
Place: Sacred Heart Church

11TH AND 12TH GRADE RELIGION CLASSES

Ogdensburg – St. Mary's Cathedral Parish is kicking off its 11th & 12th grade religion class. Youth in the applicable grades from outside the Cathedral Parish are welcome to attend.

Date: Monthly Dec. 19, Jan. 23, Feb. 13, March 13, April 10, May 15
Time: 5 p.m. to 7:30

Place: Brzana Hall below St. Mary's Cathedral

Features: We have no curriculum; YOU will help decide what we discuss! Lots of discussion, less lecture. Games with prizes. Dinner included. We ask families to consider taking a month and providing dinner. Classes are self-contained units. Can't make it in October, you are still invited for November, December... No makeup assignments! Guests welcome! Bring a friend!

Contact: If you have questions or concerns that can't wait, contact Deacon Jim Crowley via email jcrowley@rcdony.org or Jessica Hargrave via email jhargrave@rcdony.org.

DIOCESAN EVENTS

LOVING AUTHENTICALLY

Commissioned Lay Ministers and candidates are invited to this program that is designed to strengthen the participant's conviction about the truth, beauty and importance of church

teaching on natural law and sexual morality and to give participants a basic understanding of the ethical basis of the teaching.

Schedule: 3 different opportunities to attend. Jan. 29 at Emmaus Room, St. Peter's Church, Plattsburgh; April 23 at St. Peter's Church, Lowville.

Time: 9:30 a.m. to 1 p.m.

Presenters: Deacon John Fehlner & Dr. Maura Fehlner, Mr. Steve Tartaglia and other members of the Family Life Department.

Features: Cost is free and all are welcome. Must watch an 80-minute video prior to the event. Link to video will be sent after registration. Bring your own lunch.

Contact: Register at:

<https://www.rcdony.org/lovingauthentically>. If you have questions, contact Family Life Director, Steve Tartaglia at startaglia@rcdony.org or call 315-393-2920

DIOCESAN YOUTH COUNCIL

Become a NYC member and be part of something great! The Diocese of Ogdensburg Diocesan Youth Council (DYC) is a group comprised of members in grades 10-12 who live in the Diocese of Ogdensburg. Each member serves on DYC for a one-year term (members are able to re-apply annually to serve for up to three total terms).

Features: The purpose of Diocesan Youth Council is twofold:

1. Members will grow in spiritual development and leadership skills so they may take a more active role in their local parishes, particularly in youth ministry efforts on the local level.

2. Members will help plan and facilitate diocesan-sponsored events (youth rally, Lenten retreat days) and help promote diocesan-sponsored events (youth rallies, Camp Guggenheim, March for Life, regional events, Catholic Heart Work Camp, etc.)

Diocesan Youth Council is an opportunity to grow in leadership, build friendships, and have fun. It is also a significant responsibility, requiring maturity and commitment. Applying to DYC should be taken seriously and with prayerful consideration.

Contact: Thomas Semeraro at tsemmeraro@rcdony.org or 315-393-2920 for full requirements to join.

AT THE MOVIES

KING RICHARD

NEW YORK (CNS) – Will Smith takes it in "King Richard" (Warner Bros.). His vivid performance as the father of not one but two future tennis greats energizes this intriguing fact-based sports drama while the script, penned by Zach Baylin, promotes an array of positive values.

The stars in question are, of course, Venus (Saniyya Sidney) and Serena (Demi Singleton) Williams.

Director Reinaldo Marcus Green's film recounts how their dad – by turns determined and, as the nickname of the title suggests, domineering – overcame long odds to fulfill his dream of making his daughters world-renowned champions.

Among the obstacles barring his way are the meagerness of his economic resources, the dangers of life in Compton, the gang-ridden Los Angeles neighborhood his family inhabits, and the racism, both institutional and personal, he frequently encounters. But Richard also is hampered by the downsides of his own personality, especially his stubbornness and desire to control others.

These negative traits bring him into conflict with a duo of highly regarded coaches, Paul Cohen (Tony Goldwyn) and Rick Macci (Jon Bernthal), potentially jeopardizing Venus and Serena's professional prospects.



CNS PHOTO/WARNER BROS. PICTURES

Will Smith, Saniyya Sidney, Aunjanue Ellis, Daniele Lawson, Demi Singleton, Layla Crawford and Mikayla Bartholomew star in a scene from the movie "King Richard." 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.

They also cause friction with his dedicated wife, Oracene, aka Brandy (Aunjanue Ellis).

Still, much of what Richard insists on from his girls – including academic excellence, self-discipline, thoughtful planning, relentless hard work on the court, and the proper balance of confidence and humility – will resonate with moviegoers. Both parents also provide a remarkable example of unflagging persistence in the pursuit of a seemingly improbable goal.

Part of the clan's strength, the screenplay implies, comes from their faith as Jehovah's Witnesses. Richard is shown saying grace and mentions

regular attendance at a Kingdom Hall as part of the Williams' lifestyle. Unsurprisingly, however, no specifically sectarian doctrines are advanced.

A generally upbeat, though overlong, success story, "King Richard" makes significant ethical points that grown-ups will appreciate. Some vulgar

dialogue aside, moreover, there's not much to prevent the sharing of those life lessons with older adolescents.

The film contains brief gun and physical violence, at least one instance each of profanity, milder swearing and rough language as

well as a few crude and several crass expressions. The Catholic News Service classification is A-III – adults. The Motion Picture Association rating is PG-13 – parents strongly cautioned. Some material may be inappropriate for children under 13.



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SCRIPTURE REFLECTIONS

Entering into Advent

As our Advent preparation for Christmas begins this Sunday, we are grateful that all the trials, mistakes, and sinful discoveries of this past year 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



**Monsignor
Paul E.
Whitmore**

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 those 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 that He is the source and guidance in our use of His gifts – a

November 28

First Sunday of Advent

READINGS

JER. 33-14-16

1 THES 3:12-4:2

LK 21:25-28; 34-36

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

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, some-

what 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 our sharp eye for Jesus long before Christmas day. If our hearts make us more alert to the needs of our family, to all those hungry and homeless that insistently knock at our door through the many December appeals – Campaign for Human Development, Collection

for Retired Religious, food for the poor, and Christmas gifts for needy children – then we will surely get so much more from our Advent prayer and Liturgies, our Advent wreaths and our Jesse trees. We will see Christmas day as the climax and joy of the waiting, for we have spent four weeks learning how and where to recognize the face of the Christ Child. If we can't recognize him in all the people around us, then we'll never recognize Him when He comes this year and next year, and then when He comes to take us home with him. In these troubled days, our world needs our faith and prayer.

CALLED TO SERVE

The deacon preacher

Any deacon who has taken a homiletics course from me has heard me ask, "are you the same guy in the pulpit that you are in the coffee shop (or office, or bar or wherever)? I think consistency is a key to grabbing attention when a deacon stands to preach after proclaiming the Gospel.

The people in the pew will spot a phony a block away and will tune a preacher out if they even suspect he is putting on airs. Deacons put their pants on one leg at a time, just like every other guy, "so don't pretend to be somebody else," I tell them.

Permanent deacons are called by God to ministry. They are formed to learn, to understand, to listen and to pray. They are trained to assist, to pre-

side and to present. They change during that formation, but the personality that developed over 40, 50 or more years is about the same.

If a man is a kind, considerate, quiet fellow most of the time, the parishioner expects to find those same qualities when he preaches.

If the out-in-the-public deacon is loud, gruff and occasionally funny, the congregation is expecting the same when that fellow preaches. They figuratively buckle up for the ride,

How the deacon presents himself for the homily is a key to winning over an audience in church.

One of my favorite cartoons, in fact it hangs in my office at home, is Dennis the Menace leav-

ing church with his family one day and Dennis tells the pastor, "Good sermon, Pastor. My Dad said 'Hallelujah' when it was over."

Eighty-three percent of Catholics responding to a recent survey characterized themselves as very satisfied or somewhat satisfied with the sermons they hear at Mass on Sunday. About 15% don't like the homily.

As much as any preacher would love to win back the 15%, I am afraid there is no pleasing them. It's the other 85% who take the work of the preacher seriously and understand what he is sent to do.

Pope Francis writes about God's embrace of us in The Joy of the Gospel. God embraces us when we are baptized and embraces us each time he speaks to us in scripture. "Helping our people to feel that they live in the midst of these two embraces is the difficult but beautiful task of one who preaches the Gospel," Pope Francis wrote.



**Deacon
Kevin Mastellon**

The homily is not a break in the action at Mass. It is not akin to a local station break during a Sunday NFL game. The homily is a sermon that interprets the readings for us to use in today's world. It is a continuation of the Liturgy of the Word that takes the readings

from the Old Testament and New Testament writers, inspired by God, and lays them out for us. The preacher is charged with presenting "the intrinsic power of the text," (Francis again) so we have a message we can think about, pray about, carry with us as we receive Jesus body, blood, soul and divinity in Communion and then leave church inspired and refreshed.

The homily is an awesome responsibility for the preacher. The homily is the continuation of God's message of the day for the hearer.

Deacon Kevin Mastellon ministers in Watertown. He is the Director of Permanent Deacons for the Diocese of Ogdensburg.

OBITUARIES

Adams – Edwin G. LaVere, 70; Funeral Service Nov. 9, 2021 at the Piddock Funeral Home Inc.; burial in St. Cecilia's Cemetery.

Altona – Sidney Carl Trudeau, 73; Mass of Christian Burial Nov. 11, 2021 at Holy Angels Church.

Ausable Forks – George Goyette III, 35; Mass of Christian Burial Nov. 19, 2021 at Holy Name Church.

Brownville – Donald F. "D.J." Jewett, 56; Mass of Christian Burial Nov. 20, 2021 at Immaculate Conception Church; burial in Parish Road Cemetery.

Carthage – Dorothy Ann (Matuszczak) Dekin, 89; Funeral Services Nov. 16, 2021 at the Bezanilla-McGraw Funeral home; burial in St. James Cemetery.

Carthage – James Wilton, 63; Mass of Christian Burial Nov. 12, 2021 at St. James Church.

Chazy – Pauline (Morrison) Baker, 91; Mass of Christian Burial Nov. 16, 2021 at Sacred Heart Church; burial in Whispering Maples Memorial Gardens, Ellenburg Depot.

Colton – George A. Robert, 96; Mass of Christian Burial Nov. 10, 2021 at St. Patrick's Church; burial in St. Patrick's Cemetery.

Croghan – Stephen A. Farney, 64; Services to be held at a later date.

Crown Point – Donald R. Miller, 79; Mass of Christian Burial Nov. 11, 2021 at Sacred Heart Church; burial in Valley View Cemetery, Ticonderoga.

Dannemora – Hildred C. (Lucia) King, 89; Mass of Christian Burial Nov. 12, 2021 at St. Joseph's Church.

Evans Mills – Marion (Casse) Maloy, 91; Mass of Christian Burial Nov. 13, 2021 at St. Mary's Church; burial in St. Mary's Cemetery.

Fort Covington – Diane Farden Timmons, 83; Mass of Christian Burial Nov. 17, 2021 at St. Mary's of the Fort.

Houseville – Barbara (Loperfido) Varre, 74; Mass of Christian Burial Oct. 2,

2021 at St. John the Baptist Church, Syracuse; burial in Assumption Cemetery.

Lowville – Richard E. Burke, 88; Mass of Christian Burial Nov. 17, 2021 at St. Peter's Church; burial in West Lowville Rural Cemetery.

Lowville – Phillip N. Bush, 93; Funeral Services Nov. 15, 2021 at the Sundquist Funeral Home; burial in Lowville Rural Cemetery.

Lyon Mountain – Edward F. Islas, 79; Mass of Christian Burial Nov. 20, 2021 at St. Bernard's Church; burial in parish cemetery.

Malone – Gary Basiliere, 82; Mass of Christian Burial Nov. 15, 2021 at Notre Dame Church; burial in Notre Dame Cemetery.

Malone – John F. Dixon, 77; Funeral Services Nov. 16, 2021 at Brusio-Desnoyers Funeral Home; burial in the New St. Joseph's Cemetery.

Malone – Joanne (Nicklaw) Fitzpatrick, 86; Mass of Christian Burial Nov. 13, 2021 at Notre Dame Church; burial in St. Joseph's Cemetery.

Malone – Cana A. (Taro) Robare, 70; Mass of Christian Burial Nov. 12, 2021 at Notre Dame Church; burial in Notre Dame Cemetery.

Massena – Angus "Randy" Bigtree, 71; Funeral Services Nov. 11, 2021 at Donaldson Funeral Home.

Massena – Charlotte (Bosse) Cook, 86; Private Services to be held.

Massena – Alice J. (Lunderman) Dishaw, 95; Private Services held.

Massena – Clarence C. Kirkey, Jr., 90; Mass of Christian Burial Nov. 18, 2021 at Church of the Sacred Heart; burial in Calvary Cemetery.

Massena – Patricia C. (Trombino) Nadeau, 93; Mass of Christian Burial Nov. 8, 2021 at Church of the Sacred Heart; burial in Calvary Cemetery.

Massena – Patricia (Danussi) Rubado, 71; Mass of Christian Burial Nov. 11, 2021 at St. Mary's Church; burial in Cal-

vary Cemetery.

Massena – Martin A. Wicke, 89; Memorial Services to be held at a later date.

Mineville – Joseph Jacobs, 97; Mass of Christian Burial Nov. 10, 2021 at All Saints Church.

Morrisonville – Mary E. Stewart-Stiles, 90; Mass of Christian Burial Nov. 17, 2021 at St. Alexander's Church.

Morristown – Jane (Benton) Silver, 79; Mass of Christian Burial Nov. 12, 2021 at St. John the Evangelist Church; burial in Pine Hill Cemetery, Eel Weir.

Ogdensburg – Wayne E. Ashley, 80; Graveside Services Nov. 12, 2021 at Ogdensburg Cemetery.

Ogdensburg – Patricia D. (O'Brien) Pratt, 78; Mass of Christian Burial Nov. 18, 2021 at Notre Dame Church.

Ogdensburg – Christine A. (Pratt) Truehart, 68; Mass of Christian Burial Nov. 9, 2021 at Frary Funeral Home.

Olmstedville – Clifford Edwin Coyle, Jr., 87; Mass of Christian Burial Nov. 20, 2021 at St. Joseph's Church; burial in St. Mary's Cemetery, Irishtown.

Peru – Lorraine Ann (Pickering) Dow, 79; Funeral Services Nov. 16, 2021 at the Hamilton Funeral Home.

Peru – Evelyn Gail (Phillips) Landolfi, 79; Funeral Services Nov. 19, 2021 at the Hamilton Funeral Home; burial in

Saratoga National Cemetery.

Peru – Donald Andrew Sorrell, Jr., 81; Funeral Services Nov. 10, 2021 at the Hamilton Funeral Home; burial in St. Alexander's Cemetery, Morrisonville.

Plattsburgh – Bernice (Boyea) Collins, 91; Mass of Christian Burial Nov. 12, 2021 at St. Peter's Church; burial in Saratoga National Cemetery.

Plattsburgh – Ismael C. Colon, 90; Services to be held at a later date.

Plattsburgh – Marguerite Coulter Eisinger; Mass of Christian Burial Nov. 19, 2021 at St. Peter's Church.

Plattsburgh – William Bela Kalman, 86; Mass of Christian Burial Nov. 16, 2021 at St. Peter's Church.

Port Leyden – Leon Francis Ward, 90; Mass of Christian Burial Nov. 13, 2021 at St. Martin's Church; burial in Calvary Cemetery.

Potsdam – Dr. Gerald Lawrence Regan, DDS, 91; Mass of Christian Burial Nov. 16, 2021 at St. Mary's Church; burial in St. Mary's Cemetery.

St. Regis Falls – Norman B. Dibble, 71; Mass of Christian Burial Nov. 16, 2021 at St. Ann's Church; burial in St. Patrick's Cemetery, Chateaugay.

Theresa – Henry Kahrs, Jr., 89; Funeral Services Nov. 19, 2021 at Frederick Bros. Funeral Home; burial in Redwood Cemetery.

Ticonderoga – Victoria (Oprick) Babcock, 96; Funeral Services Nov. 17, 2021 at the Wilcox & Regan Funeral Home; burial in Mount Hope Cemetery.

Ticonderoga – Cecile Marie "Teel" (Well) House, 97; Mass of Christian Burial Nov. 10, 2021 at St. Mary's Church; burial in St. Mary's Cemetery.

Watertown – Frederick C. Benedetto, 94; Mass of Christian Burial Nov. 20, 2021 at St. Anthony's Church; burial in Glenwood Cemetery.

Watertown – Patrick F. Coleman, 86; Mass of Christian Burial Nov. 20, 2021 at St. Patrick's Church; burial in Glenwood Cemetery.

Watertown – Jennie (Fiaschetti) Egeberg, 97; Mass of Christian Burial Nov. 18, 2021 at Holy Family Church; burial in Glenwood Cemetery.

Watertown – Margaret J. (Godfrey) McAleese, 86; Mass of Christian Burial Nov. 20, 2021 at Our Lady of the Sacred Heart; burial in North Watertown Cemetery.

Watertown – Gerald A. McGraw, 85; Funeral Services to be held at a later date.

Watertown – David W. Taylor, 68; Funeral Services Nov. 22, 2021 at the Cummings Funeral Home; burial in Black River Cemetery.

Watertown – Linda M. Schweinsberg Traynor, 70; Private Funeral Mass to be held.



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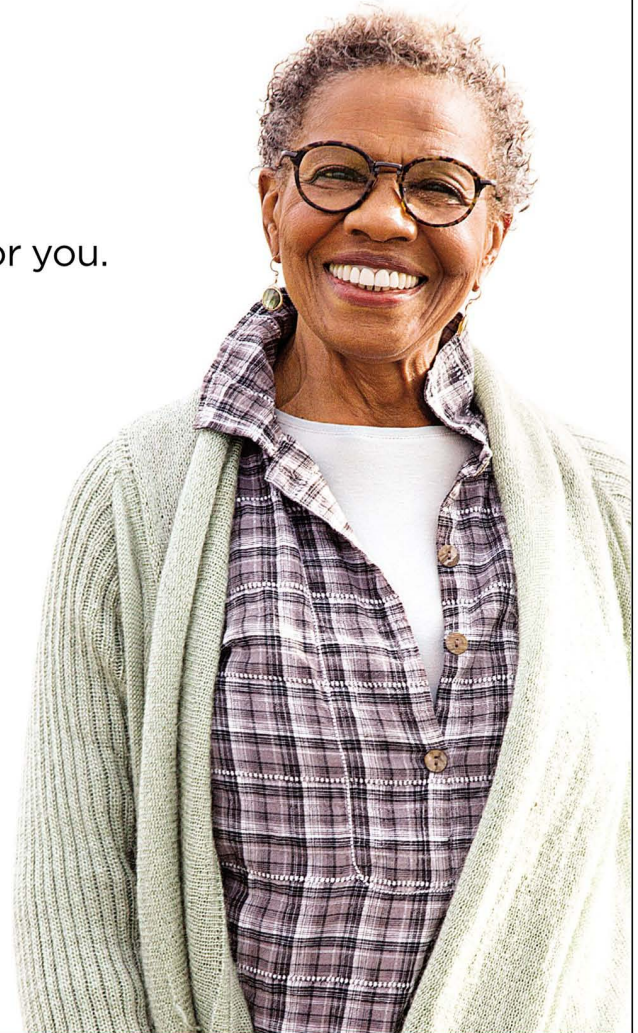
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