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The Diocese of Ogdensburg Volume 77 Number 29

# NORTH COUNTRY CATHOLIC

NOVEMBER 23, 2022

## No North Country Catholic next week

To allow North Country Catholic staff and contributors an opportunity to celebrate the Thanksgiving holiday, there will be no NCC the week of November 30.

The next edition will publish the week of December 7.

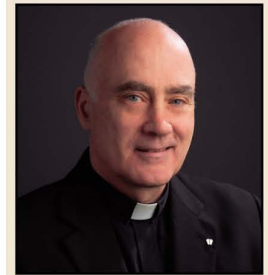
The North Country Catholic – staff, reporters, columnists and photographers – wishes you a happy and blessed Thanksgiving.

## LIGHTING THE FIRE FOR CATHOLIC EDUCATION



Sister Ellen Rose Coughlin, a Sister of St. Joseph and superintendent of diocesan Catholic Schools, received the Lighting the Fire for Catholic Education from the Catholic School Administrators Association of New York State on Nov. 13 during the organization's annual gathering. The award was presented to Sister Ellen Rose by Msgr. Robert H. Aucoin, diocesan episcopal vicar for Education and New Evangelization, and the event was attended by representatives of the diocesan Education Department and diocesan Catholic schools. Pictured are (ront row, from left) Vicky Lalonde, Jessica Hargrave, Sister Ellen Rose, Anita Soltero, Sister M. Gregory Munger, (back row) Msgr. Aucoin, Catherine Russell, Michelle Myers, Karen Donahue and Mary Anne Margry.

## FEATURED ON PODCAST



When New York State Catholic Conference contacted dioceses around the state looking for a priest with military experience, preferably as a chaplain, to do an interview for a Veteran's Day themed edition of the conference's podcast, the Diocese of Ogdensburg connected the conference with Father Mark R. Reilly, who served in the U.S. Marine Corps before his time in seminary and then as a U.S. Navy chaplain after his ordination.

FULL STORY, PAGE 4

## Pope: Darkness, desolation draw people to God

VATICAN CITY (CNS) – Moments of difficulty and desolation are opportunities for praying, drawing closer to Jesus and discerning the right path, Pope Francis said.

"The spiritual state we call desolation ... can be an occasion for growth," the pope said Nov. 16 during his weekly general audience in St. Peter's Square.

"Indeed, if there is not a little dissatisfaction, healthy sadness, a healthy capacity to dwell in solitude, to stay by ourselves without fleeing, we risk always remaining on the surface of things and never

making contact with the center of our existence," he said.

"Desolation causes a 'rousing of the soul,' it keeps us alert, it fosters vigilance and humility, and protects us from the winds of fancy," which are indispensable for growth, he said.

Continuing his series of audience talks on spiritual discernment, the pope reflected on desolation and why the feeling occurs.

In an earlier audience, Pope Francis had defined desolation as the "darkness of the soul" and the inner sense of unrest and dissatisfaction.

During his Nov. 16 catechesis, the pope said the dark, sad moments challenge complacency, prompt people to appreciate God's graces and act as an incentive to grow in one's spiritual life by drawing closer to Jesus.

"For many saints, restlessness was a decisive impetus to turn their lives around," he said.

But, he said, when someone lives in a world of "perfect" and "artificial serenity" where they ignore or do not try to understand their true feelings, they will be "indifferent to the sufferings of others and incapable

of accepting our own."

"Important choices come at a price," the pope said, but it is "a price that is within reach of everyone." It is a price paid with prayer, discernment and the effort of coming to a decision.

Paying the price of making a decision is also needed "to get out of a state of indifference, which always drags us down," he added.

Experiencing desolation is an invitation to no longer take for granted the people in one's life, he said, but rather to deepen those relationships, including with God.

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# 'Exactly what you should be doing'

"I question my life choices."

My twin sister uttered that sentence after she called me to vent about a particularly tough day in her chosen fields, nursing and teaching. I could hear the tears in her voice.

"Let me tell you a Chuck Kelly story," I responded.

Chuck was a newspaper man. He was the publisher of several newspapers in northern St. Lawrence and Franklin counties. He was my "big boss" when I started my career in newspapers at age 21.

Toward the latter portion of my secular newspaper ca-

reer, there was a series of tragedies in northern Franklin County, and a handful of teens died in a short time. I kept getting assigned those stories.



**Darcy L. Fargo**

It was the second or third such story, and I interviewed a small group of boys, including a family friend, about a young man from their friend group who died in an accident. Five minutes into the conversation, the boys were crying, and I was crying.

I called Chuck immediately after the interview.

"I can't do these stories about kids dying anymore," I said, still sobbing.

Chuck asked me what happened. I told him about the interview and the crying.

"I can't do these without crying, and it's not professional. Please, give them to someone else."

"You're doing this one, and you'll keep doing them exactly because you cry," Chuck responded. "You cry because you care deeply. Those families, those loved ones deserve someone who cares deeply. Take a few minutes and get back to work. You're doing exactly what you should be doing."

I reminded my sister that she cries because she cares deeply. I reminded her that her students and patients deserve that caring. I reminded her that she's right where she's supposed to be.

I thought about that conversation as I reflected on how thankful I am this Thanksgiving season. Life isn't always easy. Parts of it are outright hard. But, as Christians, we get the peace and hope that comes with knowing God has a plan for each and every one of us, and we're right where we're supposed to be. We get the joy and grace that comes when God "fills in the gaps" where we fall short, as a friend of mine says. I'm thankful for those gifts. I'm thankful I'm where I'm supposed to be.

There's no questioning that.

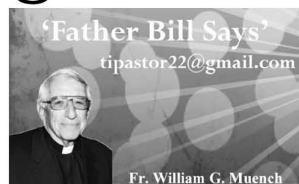
From all of us here at the *North Country Catholic*, have a happy and blessed Thanksgiving.

## Making the Gospels new to us

The First Sunday of Advent begins a New Liturgical Year for us, Catholics. This means that our Gospel readings start all over again as we follow the story of Jesus. These stories we have heard before many times. As followers of Jesus, we are truly grateful for the gift of these Gospel stories that help us to know Jesus, our Lord and Savior.

Today, I would like to share with you a danger for some, those who react to the Gospels as just stories they have heard before. Some tell me they are tired of the same old stories, so they don't really listen very carefully. Yes, for some, these stories can seem to be stale and lifeless.

We all must be certain that this doesn't happen to us; this is our challenge. So, I think we must find a way to make these Gospel stories new to us, as if this is the first time we have heard them. We must capture the wonder of the Gospel of Christ. So, how can we experience the power of these Gospel stories so that they charm, surprise, shock, chal-



Fr. William G. Muench

lenge, inspire?

I have a suggestion for you: I want you to remember that these Gospel stories are about us – you and me. These are our stories. We must find ourselves as we listen to the Gospel readings. Though these stories about Jesus are from so long ago, we are always a part of the story. As we find ourselves, we learn so much about ourselves.

Today, let me share with you a few examples of what I mean. During Advent, we will again read the many stories about St. John the Baptist. Our task is to find ourselves in that crowd listening to John's preaching, to again experience baptism and to dedicate ourselves as followers of the Lord Jesus.

We know the Christmas stories by heart. Now we must find ourselves at that

amazing moment of time, when the shepherds, the magi, and each one of us discover the joy and happiness of being there in Bethlehem at the birth of our Lord and Savior. This is a time for our personal transformation. We become a new person in the Lord.

During the year, we will read the parables of Jesus often. Jesus told these parables long ago, yet Jesus meant these parables for us in our time. Consider the parable of the Prodigal Son. I know only too well that I have often been that Prodigal Son. I have had my days when I walked away from my God and Father. Yet my God and Father has always welcomed me back as I came to him in remorse seeking his forgiveness and love. Jesus tells us that God will come running down the road to receive me back like the Father in the parable. When I find myself, I will recognize God the Father' love when I come seeking his forgiveness.

Then there is the parable of the Lost Sheep. Again I

know that there are times when I am the Lost Sheep. Jesus teaches me in this story that each time I stray – and there are too many times – that the Lord, like a Good Shepherd always comes searching for me, ready to put me up on his shoulders and take me home with him.

There are so many other examples of our place in the Gospels. We must be there when Jesus taught the people, when Jesus healed the sick and the troubled. We must walk with the Lord through his sufferings. We must climb Calvary again with the Lord. We must stand at his cross. We must find our place at the Lord's empty tomb.

When we listen to the Gospels in this way, we will discover the joy and excitement of these Gospel stories. The Gospel is truly the handbook of every Christian.

A quote from Mark Twain: "Others are bothered by the part of the Bible they can't understand. I'm bothered by the part I can understand."



AND THE AWARD GOES TO...



Father Steven M. Murray, pastor of St. André Bessette Parish in Malone, presents a Catholic Charities Caritas award to Annette Dame, a parishioner and volunteer at the parish's outreach center. The Caritas Awards "acknowledges individuals and organizations in the North Country who promote the mission of Catholic Charities and social justice ministry of the Catholic Church." Dame was unable to attend the Caritas Dinner held earlier this month.

TRINITY HELPS VET AFTER FIRE



Trinity Catholic School has held two \$1 jean days and has been collecting coins for the Java Vet Clinic, which suffered a devastating fire in October. Trinity families rallied to support this worthy cause! Together, we were able to raise over \$500 to give to Dr. Wilfredo Perez. Pictured are Roxana Perez, Dr. Perez's sister, Principal Joyce Giroux, and Trinity students.

# Friendship volunteers complete training

Lake Placid—On October 19, 2022, seven new Volunteers completed training and were commissioned to become Mercy Care for the Adirondacks Friendship Volunteers to assist their elder neighbors to help them age in place more successfully.

How Mercy Care Friendship Volunteers make an impact in our community is best illustrated in a note from an elder assisted by a Mercy Care volunteer: "Thank you so much for Mercy Care. I have a very blessed lady helping me in so many ways...groceries, doctors' appointments & friendship. I truly do appreciate Mercy Care workers.....THANK YOU."

The next Mercy Care Friendship Volunteer Training Program is scheduled for January 2023. If you are interested in becoming a Mercy Care Friendship Volunteer or Parish Nurse or if you are an elder and need the services of a Mercy Care Volunteer, please call Mercy Care's Elder Care Manager at 518-523-5585, contact her by e-mail at skane@adkmercy.org, or visit Mercy Care's Web Site at [www.adkmercy.org](http://www.adkmercy.org)

Mercy Care for the Adirondacks is a mission sponsored by the Sisters of Mercy to enhance the fullness of life of elders. Mercy Care invites volunteers of all faiths to its Friendship Volunteer Program. Assistance is provided to elders of all faiths. Mercy Care gives mercy, friendship, and care on a non-denominational basis to elder



The Mercy Care Friendship Volunteer training class in October included, from left, Sally Reynolds, Ann Turek, Aggie Pelletieri, Tom Connors, George DeChant, Joan Stuart and Sue Lackmann.

neighbors aging in place.

There are no fees for Mercy Care's services. Mercy Care is supported solely with charitable contributions and grants. The community itself supports Mercy Care.

Mercy Care for the Adirondacks is governed by a local board of directors and relies solely on grants and charitable gifts from individuals, businesses, and foundations for its support. Mercy Care's services are provided free of charge to those we assist. Board members include: Melissa Eisinger, president, Art Devlin, vice-

president, David Aldrich, Ann Cantwell, Jerry Hayes, Cathy Johnston, Jack McGill, Judith Meagher, Paul O'Leary, Kathryn Reiss, Mary Welch, Sister Denise Wilke, RSM, and Father John Yonkovig.



*Support And Pray  
For Vocations*

## CELEBRATING 75 YEARS



Father Christopher J. Looby, pastor of St. Mary's Church in Ticonderoga and Our Lady of Lourdes in Schroon Lake, traveled to Omaha, Nebraska, to join in the celebration of Sister Lucille Beaulieu's 75th Jubilee. A Servant of Mary sister (commonly known as Servite), Sister Lucille has served as a teacher, pastoral associate, international operator and religious education teacher, and she has served in ministry to the homeless and in prayer ministry. Her assignments included Sacred Heart Church, now part of St. Peter's Parish, in Massena, St. Peter's Church in Lowville and St. Augustine Church in North Bangor, as well as assignments in Iowa, Colorado, Michigan, Nebraska and France. She now resides in Omaha.

## Attention Snowbirds

going south for the winter!

Notify our office so you don't miss a single issue of the *North Country Catholic*! Call (315) 608-7556 with your winter address.

Keep Christ in Christmas and give the gift of the *North Country Catholic*.

Call our office at 315-608-7556

MERRY CHRISTMAS

# Priest talks military service, ministry on podcast

By Darcy Fargo  
Editor

ALBANY – When New York State Catholic Conference contacted dioceses around the state looking for a priest with military experience, preferably as a chaplain, to do an interview for a Veteran's Day themed edition of the conference's podcast, the Diocese of Ogdensburg knew it had the perfect participant.

The diocese connected the conference with Father Mark R. Reilly, who served in the U.S. Marine Corps before his time in seminary and then as a U.S. Navy chaplain after his ordination.

On Nov. 9, the New York State Catholic Conference released an edition of its Capitol Compass Podcast titled "A Life of Service with Fr. Mark Reilly." The podcast, a nearly 30-minute audio program, can be found at [nyscatholic.org/capitol-compass-podcast](https://nyscatholic.org/capitol-compass-podcast) or on nearly any platform that offers podcasts.

"(A diocesan representative) gave me a heads up, and they put me in contact with Gilian (Murphy), who hosts the podcast," said Father Reilly, pastor of St. Peter's Parish in Massena. "I was actually standing in Dollar General when my phone rang with an Albany number. I was pretty sure it was her, since we had gone back and forth in email, so I took the call, and we scheduled an interview."

The interview was conducted remotely using the video conferencing platform, Zoom.

## Capitol Compass Podcast

Capitol Compass is the official podcast of the New York State Catholic Conference. On the show we dive into public policy debates in Albany and Washington, D.C., of concern to the Church, as well as subjects related to Catholic social teaching. New episodes air every other Wednesday.



Father Mark R. Reilly, pastor of St. Peter's Parish in Massena, was the featured guest on the Veteran's Day edition of Capitol Compass, the podcast of the New York State Catholic Conference.

"The interview was scheduled when I was doing deanery visits," said Father Reilly, vicar forane of the St. Lawrence Deanery. "I was in South Colton. I had joined Father Joe Giroux for Mass at St. Patrick's and had looked over the sacramental records. I brought my laptop with me, and Father Joe set me up in a space in his building that had decent WiFi."

Father Reilly said the interview focused on his military service, discernment and ministry in a parish.

"We chatted a bit before we started recording," Father Reilly said. "We discussed some possible directions for the conversation. It all flowed pretty naturally. We talked about my life before priesthood, my service in the Armed Forces, what the transition to the priesthood was like and my experiences as a Navy chaplain."

Father Reilly said the interview took place several weeks before the podcast was released.

"I kind of forgot I had done it," he said. "Then one day last week, I

started getting emails and messages about it. Father Chris Carrara shot me a line and was very complimentary. I got an email from the bishop."

While the responses from colleagues and those he knows have been positive, Father Reilly said listening to the interview himself was "an odd experience."

"It's kind of painful to listen to your own recorded voice," he said. "I don't think it turned out badly, but it's pretty easy to think, 'I should've said this differently,' or 'I mispronounced that word.' I also remember questioning whether I picked out the right stories to tell. I have a thousand. It's hard settling on one."

Capitol Compass Podcast is the New York State Catholic Conference's official podcast.

"On the show we dive into public policy debates in Albany and Washington, D.C., of concern to the Church, as well as subjects related to Catholic social teaching," the podcast description states. "New episodes air every other Wednesday."



# CATHOLIC WORLD AT A GLANCE

## Pope: Vatican will do whatever possible to broker cease-fire

VATICAN CITY (CNS) — The Vatican is willing to do whatever it takes to broker a cease-fire and bring an end to the war on Ukraine, Pope Francis said. "We are continually watching as the situation evolves" concerning ways the Vatican's diplomatic efforts could help, he said in an interview with the Italian newspaper La Stampa. Vatican News published the interview Nov. 18. The Vatican Secretariat of State is working diligently every day, looking at every possibility and "giving weight to every opening that could lead to a real cease-fire and real negotiations," he said. "The Holy See is willing to do everything possible to mediate and end the conflict in Ukraine. We are trying to develop a network of relationships that will foster a rapprochement between the parties, to find solutions. Also, the Holy See does what it must to help the prisoners," he said, as well as provide humanitarian support "for the people of tormented Ukraine, whom I carry in my heart along with their suffering." Asked about the prospects for reconciliation between Russia and Ukraine, the pope said, "I have hope. Let's not resign ourselves, peace is possible. But we must all strive to demilitarize hearts, starting with our own, and then defuse, disarm violence. We must all be pacifists," he said.

## Bishops mark charter's 20th year, pledge outreach

BALTIMORE (CNS) — Twenty years ago, the big news from the bishops' general assembly in Dallas was the adoption of the "Charter for the Protection of Children and Young People," a comprehensive set of procedures for addressing allegations of sexual abuse of minors by Catholic clergy. This year, at their assembly in Baltimore Nov. 14-17, they acknowledged the charter's anniversary and said that they have made steps in addressing clergy sexual abuse and would continue to listen, care for and walk with survivors. "A debt is owed that can never be truly paid, but we continue to offer our apology and our vigilance," the U.S. bishops said in a letter to Pope Francis read at the start of the Nov. 15 public session of their meeting. The letter — read by Father Michael J.K. Fuller, general secretary of the U.S. Conference of Catholic Bishops — acknowledged the 20-year milestone of the charter and said it was written in response to those who had suffered from abuse and felt they had not been heard. These survivors, the letter said, taught the bishops "how to better protect children and how to better serve survivors." The first day of the public meeting of bishops ended with a reflection on 20th anniversary of the Dallas charter and prayer for continued healing.

## Pope taps layman as new secretary of Laity, Family, Life

VATICAN CITY (CNS) — Pope Francis has named a Brazil-born husband, father of two children and teacher of religion in an Italian school to be the secretary of the Dicastery for Laity, the Family and Life. The pope's choice of Gleison De Paula Souza, who teaches in the southern Italian town of Galatina, was announced by the Vatican Nov. 17. He succeeds Schonstatt Father Alexandre Awi Mello, who was elected superior general of his order in August. Souza, 38, was born in Brazil's Minas Gerais state. From 2005 to 2016, he was a member of the Sons of Divine Providence but left the community without being ordained to the priesthood. He holds a bachelor's degree in theology from the Pontifical Salesian University in Rome and a master's in philosophy from the University of Salento in Lecce.

## Rest in Peace

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

- Nov. 23** — Rev. Louis Brisson, 1963  
**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  
**Dec. 1** — Rev. Charles Goulet, 1913; Rev. George J. Bouchard, 1967  
**Dec. 2** — Rev. Charles Desrosiers, 1944; Rev. Joseph A. R. Cote, 1969; Rev. Joseph Fortier, M.S.C., 1970  
**Dec. 3** — Rev. Michael O'Neill, 1899; Msgr. Walter Funcke, 1958  
**Dec. 4** — Msgr. James Mackey, 1883; Rev. Alexis D. Medeville, O.M.I., 1884; Rev. Albert Chevalier, O.M.I., 1948; Msgr. Joseph Patrick Heslin, 1962; Rev. Charles A. Flaherty, 1974  
**Dec. 5** — Rev. Michael Hallahan, 1891; Most Rev. Edgar P. Wadhams, D.D., 1891  
**Dec. 6** — Rev. Edward F. O'Brien, 1936

## Protecting God's Children

**The Diocese of Ogdensburg** has is able to schedule sessions for Protecting God's Children for Adults when needed. For information, email [jjgrizzuto@rcdony.org](mailto:jjgrizzuto@rcdony.org) or call 315-393-2920.



## Bishop's Public Schedule

- Nov. 23** — 9:45 a.m. — Episcopal Council Meeting at Bishop's Residence  
**Nov. 24** — 9 a.m. — Mass at Notre Dame Church in Ogdensburg  
**Nov. 26** — 4 p.m. — Mass at St. Mary's Cathedral  
**Nov. 27** — 11 a.m. — Mass at St. Mary's Cathedral  
**Nov. 28** — 10 a.m. — Mass at Franklin Correctional Facility in Malone  
**Nov. 29** — Noon — Retirement Luncheon for Michael Tooley the Diocesan Fiscal Officer at the Gran View Restaurant in Ogdensburg  
**Nov. 30** — 9:30 a.m. — Mass with the Students at Augustinian Academy in Carthage followed by Classroom Visits  
**Dec. 1** — 10:30 a.m. — Visit with the Students at Trinity Catholic followed by Noon Mass at St. Peter's Parish (at Sacred Heart Church) in Massena  
**Dec. 2** — 8:30 a.m. — Prayer Service with the Elementary Students at Immaculate Heart Central in Watertown followed by Classroom Visits  
**Dec. 3** — 10:30 a.m. — Diocesan Pastoral Council Meeting at Bishop's Residence

## To Report Abuse

**If you have a complaint** of suspected misconduct involving diocesan clergy, religious, employees or volunteers, contact **Victims Assistance Coordinator**, Terrianne Yanulavich, Ph.D., LMHC, 5050 Route 374, Merrill, NY 12955; [terrianneyanulavich@yahoo.com](mailto:terrianneyanulavich@yahoo.com) Phone: 518-651-2267 days; 518-569-0612 evenings; or Father Christopher Carrara, the Episcopal Vicar for Clergy; [ccarrara@rcdony.org](mailto: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](http://www.ReportBishopAbuse.org).

## Environmental Stewardship

### How will you celebrate?

What is Thanksgiving all about? We can probably all agree that it is a time to give thanks to God for the earth's bounteous harvest that will nourish us during the winter, a time to give thanks for the blessings of family, friends, country and most of all a time to give thanks for faith.

Hopefully, though, we don't wait until Thanksgiving Day to express our thanks for all God's gifts. Our Native sisters and brothers' custom is to greet each day with gratitude for life in all its forms. Our Judeo-Christian tradition rooted in the Psalms and in the Gospel is filled with prayers and exhortation to give rightful thanks to our Creator.

One means of creating this attitude of gratitude is giving thanks before and after each meal.

However, Pope Francis reminds us in *Laudato Si: On Care for Our Common Home* that gratitude is only the first step in spiritual conversion. The second one is, "we are also called quietly to imitate his generosity in self-sacrifice and good works." (#220)

So, after offering our praise and thanksgiving to God and the cooks, we might ask ourselves how we give back to the earth that has provided the food on our table? How do we protect the soil, the water, the air from contamination and pollution in our daily choices of purchasing and lifestyle? How do we give back to the people involved in getting our food from farm to table?

The pressure to exchange this day of reflecting on the awesomeness of God's love revealed in His blessings and of sharing these with others into another day of shopping can be very real.

One way to express our gratitude to those businesses who are closing to give their employees this Thanksgiving Day off is to let them know that you took notice and support their decision.

Let this "thanksgiving" permeate the days of Advent.



## Share Christmas greetings with priests of our diocese

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Cape Vincent, NY 13618

**Rev. John L. Downs**  
8828 State Highway 56  
Massena, NY 13662

**Msgr. Dennis J. Duprey V.F.**  
St. Augustine's Church  
3035 Main Street  
Peru, NY 12972

**Rev. Guy F. Edwards**  
77 Maryland Road  
Plattsburgh, NY 12903

**Rev. Joseph W. Elliott**  
St. Joseph's Home  
950 Linden Street  
Ogdensburg, NY 13669

**Rev. Alfred H. Fish**  
St. Ann's Church  
PO Box 288  
St. Regis Falls, NY 12980

**Rev. Francis J. Flynn**  
St. Augustine's Church  
3035 Main Street  
Peru, NY 12972

**Rev. J. Michael Gaffney**  
624 State Street Apt. 10  
Watertown, NY 13601

**Rev. Garry B. Giroux**  
St. Mary's Church  
PO Box 187  
Waddington, NY 13694

**Rev. Joseph W. Giroux**  
St. Patrick's Church  
PO Box 315  
Colton, NY 13625

**Rev. L. William Gordon**  
PO Box 159  
Morrisonville, NY 12962

**Rev. Albert J. Hauser V.F.**  
The CC of Moriah  
12 St. Patrick Place  
Port Henry, NY 12974

**Rev. Peter G. Helfrich**  
34 Milrace Drive  
Rochester, NY 14445

**Rev. Michael J. Jablonski**  
Church of the Assumption  
78 Clinton Street  
Redford, NY 12978

**Rev. Joseph Kanimea MSC**  
Missionaries of the  
Sacred Heart  
668 Thompson Street  
Watertown, NY 13601

**Rev. Daniel T. Keefe**  
Pine Harbour  
15 New Hampshire Street #311  
Plattsburgh, NY 12903

**Rev. Paul J. Kelly**  
PO Box 303  
Keene, NY 12942


**Rev. John P. Kennehan**  
St. Joseph's Home  
950 Linden Street  
Ogdensburg, NY 13669

**Rev. Thomas Kornmeyer**  
St. Bartholomew's Church  
PO Box 236  
Old Forge, NY 13420

**Rev. Steve Kovacevich**  
PO Box 1522  
Lake Placid, NY 12946

**Rev. Donald F. Kramberg**  
8040 Rowland Avenue B146  
Philadelphia, PA 19136

**Rev. Arthur J. LaBaff V.F.**  
St. Mary's Church  
521 James Street  
Clayton, NY 13624







## Share Christmas greetings with priests of our diocese

**Rev. Alan J. Lamica**  
P.O. Box 38  
North Bangor, NY 12966

**Rev. Kris C. Lauzon**  
CC of Holy Name &  
St. Matthew  
PO Box 719  
Au Sable Forks, NY 12912

**Rev. Clyde A. Lewis**  
St. Patrick's Church  
PO Box 217  
Rouses Point, NY 12979

**Rev. Christopher J. Looby**  
St. Mary's Church  
22 Father Jogues Place  
Ticonderoga, NY 12883

**Rev. John J. Looby**  
PO Box 78  
Constable, NY 12926

**Rev. Shane M. Lynch**  
St. Andrew's Church  
3 Park Avenue  
Norwood, NY 13668

**Rev. Donald J. Manfred**  
St. Stephen's Church  
PO Box 38  
Croghan, NY 13327

**Rev. Lawrence E. Marullo**  
St. Mary's Church  
PO Box 382  
Constableville, NY 13325

**Rev. Michael H. Marzan**  
Holy Cross Parish  
7 Margaret Street  
Plattsburgh, NY 12901

**Msgr. C. John McAvoy**  
c/o CJ Farrara  
46 Constable Street  
Malone, NY 12953

**Rev. Kevin D. McEwan**  
Holy Cross Parish  
7 Margaret Street  
Plattsburgh, NY 12901

**Rev. Gilbert B. Menard**  
104 Beas Way Apt. 118  
Plattsburgh, NY 12901

**Rev. Raymond J. Moreau**  
St. Mary's Church  
1347 State Route 11  
Brushton, NY 12916

**Rev. Joseph A. Morgan VG**  
St. Mary's Cathedral  
125 Ford Avenue  
Ogdensburg, NY 13669

**Rev. William G. Muench**  
Holy Family Church Rectory  
127 Chapel Drive  
Syracuse, NY 13219

**Msgr. John R. Murphy**  
1046 Oswegatchie Trail Road  
Star Lake, NY 13690

**Rev. Steven M. Murray**  
St. Andre Bessette Parish  
PO Box 547  
Malone, NY 12953

**Rev. Frank Natale MSC**  
Our Lady of the Sacred Heart  
Church  
320 West Lynde Street  
Watertown, NY 13601

**Rev. Jude Nnadibuagha**  
St. Mary's Cathedral  
415 Hamilton Street  
Ogdensburg, NY 13669

**Rev. Kevin J. O'Brien**  
St. Raphael's Church  
PO Box 377  
Heuvelton, NY 13654

**Rev. John Kennedy Ojuok**  
Holy Cross Parish  
7 Margaret Street  
Plattsburgh, NY 12901

**Rev. Jerome Pastores**  
Kateri Hall  
PO Box 429  
Hogansburg, NY 13655

**Rev. Terrence Patterson**  
18 Flow Drive  
Potsdam, NY 13676

**Msgr. Leeward J. Poissant**  
16 Glen Drive Apt. 4  
Plattsburgh, NY 12901

**Rev. Sony G. Pulickal V.F.**  
St. James Major and  
St. Ann's Church  
PO Box 214  
Speculator, NY 12164

**Rev. Patrick A. Ratigan**  
PO Box 436  
Hannawa Falls, NY 13647

**Rev. William G. Reamer**  
PO Box 240  
Morrisonville, NY 12962

**Rev. Mark R. Reilly VF**  
St. Peter's Parish  
PO Box 329  
Massena, NY 13662

**Rev. Clement Rimonds HGN**  
St. Alphonsus Church-Holy  
Name of Jesus Parish  
40 Marion Street  
Tupper Lake, NY 12986

**Rev. Donald A. Robinson**  
RCC of Brownville and Dexter  
PO Box 99  
Brownville, NY 13615

**Rev. Stephen T. Rocker**  
Magdalen College of the  
Liberal Arts  
511 Kearsarge Mountain Road  
Warner, NH 03278

**Rev. Joseph N. Sestito**  
100 Van Tassel Lane  
Rome, NY 13440

**Rev. James W. Seymour**  
St. James Church  
164 East Main Street  
Gouverneur, NY 13642

**Rev. Scott R. Seymour**  
The RCC of St. Alexander and  
St. Joseph  
PO Box 159  
Morrisonville, NY 12962

**Rev. Alan D. Shnob**  
St. Mary's Church  
PO Box 368  
Champlain, NY 12919

**Rev. F. James Shurtleff**  
St. Mary's Cathedral  
415 Hamilton Street  
Ogdensburg, NY 13669

**Rev. Fernando V. Solomon Jr.**  
St. Andre Bessette Parish  
PO Box 547  
Malone, NY 12953

**Rev. Bryan D. Stitt**  
St. Mary's Church  
68 Court Street  
Canton, NY 13617

**Rev. James Teti**  
St. Alphonsus-Holy Name of  
Jesus Parish  
40 Marion Street  
Tupper Lake, NY 12986

**Rev. Todd E. Thibault**  
St. James Minor Church  
327 West Street  
Carthage, NY 13619

**Rev. Justin Thomas HGN**  
St. Elizabeth's Church  
PO Box 368  
Elizabethtown, NY 12932

**Rev. Severinus Torwoe**  
St. Peter's Parish  
PO Box 329  
Massena, NY 13662

**Rev. Howard J. Venette**  
PO Box 418  
Dannemora, NY 12929

**Msgr. Paul E. Whitmore**  
129 Winthrop Street  
Watertown, NY 13601

**Rev. Leo A. Wiley**  
1425 Washington Street  
Watertown, NY 13601

**Rev. John R. Yonkovig V.F.**  
St. Agnes Church  
169 Hillcrest Avenue  
Lake Placid, NY 12946

# 'Fraternal dialogue,' prayer on bishops' agenda

BALTIMORE (CNS) – Gathered in Baltimore for their fall general assembly Nov. 14-17, the bishops elected new leadership, heard about the crisis in Ukraine and what's facing migrants at the U.S. southern border.

They also approved several liturgical items and OK'd the advancement of the sainthood causes of three Catholic women.

The prelates also discussed whether they should update "Forming Consciences for Faithful Citizenship," their document on the political responsibility of Catholics that they issue every four years for the presidential election.

By an overwhelming majority, the bishops voted to reissue the teaching document without revisions but to add supplemental materials and begin a process of reexamining the teaching document following the 2024 election.

Speaking from the floor, several bishops said it must include what Pope Francis has said on critical issues of the day in his nearly 10 years as the successor to Peter.

But beyond the business agenda the bishops must attend to every year, there was a greater emphasis on prayer throughout their four days together and changes in seating arrangements to promote "fraternal dialogue."

In the ballroom of the hotel where the assembly takes place, round tables replaced long rows of tables and chairs focused on the stage where USCCB leaders led proceedings.

Each day of the meeting ended with vespers and throughout the plenary, there also was 24-hour eucharistic adoration, which was instituted at their 2021 assembly. There were also less formal bishop-media encounters.

"The plenaries are business meetings, but they are not just business meetings," James Rogers, the USCCB's chief communications officer, told Catholic News Service. "The bishops are recognizing that it's also about discernment, about group discussion, about listening to one another, and about listening to the Holy Spirit."

Their first public session took place the afternoon of Nov. 15 and opened with an address by Archbishop Christophe Pierre,

the papal nuncio, followed by Archbishop José H. Gomez of Los Angeles, the outgoing president of the U.S. Conference of Catholic Bishops.

The nuncio told the bishops that "as we live through a time of accelerated change," spreading the Gospel message is particularly important.

One way to determine if the church is following its missionary role is to look at how local churches are functioning as evangelizing communities, something he said is especially evident in the current eucharistic revival in the United States.

In his final presidential address, Archbishop Gomez described images of conflict, changes and challenges he saw during his three-year term.

He spoke of the pandemic, "a long season of unrest in our cities," a contentious presidential election as well as "deepening political, economic and cultural divisions," war in Europe, a refugee crisis and "the overturning of *Roe v. Wade*."

He raised alarm over what he saw as a U.S. society moving "hard and fast toward an uncompromising secularism," adding that "traditional norms and values are being tested like never before."

But "it is not inevitable that our country will fall into secularism. The vast majority of our neighbors still believe in God," he said. "Tens upon tens of millions of Catholics still serve God every day, and we are making a beautiful difference in the life of this country."

In their elections, the bishops chose Archbishop Gomez's successor – Archbishop Timothy P. Broglio of the U.S. Archdiocese for the Military Services. He was elected from a slate of 10 nominees, winning with 138 votes.

In subsequent voting, Archbishop William E. Lori of Baltimore was elected USCCB vice president. He won the post on the third ballot by 143-96 in a runoff with Bishop Kevin C. Rhoades of Fort Wayne-South Bend, Indiana.

Under USCCB bylaws, the vice president is elected from the remaining nine candidates. Archbishop Lori succeeds Detroit

Archbishop Allen H. Vigneron as vice president.

The outgoing USCCB officers completed their three-year terms at the conclusion of the assembly, and their successors began their three-year terms.

Archbishop Broglio told reporters a few hours after he was elected that he is willing to meet with public officials, including President Joe Biden, to discuss public policy issues of concern to the church.

"I don't see my role as political, but if there is any way to insert the Gospel into all aspects of life in our country, I certainly will not miss any occasion to do that," he said, adding that Archbishop Gomez had desired to meet with Biden, but that such an opportunity did not present itself since Biden's election two years ago.

"I intend to continue the good work that Archbishop Gomez began, I think, by giving us a good example of listening but then of leading. I think I will just try to continue in that same vein," Archbishop Broglio said.

The afternoon public session ended with an acknowledgement of the 20th anniversary of the drafting and passage of the "Charter for the Protection of Children and Young People," with prayer and reflection led by Cardinal Joseph W. Tobin of Newark, New Jersey.

The prelates also heard poignant remarks from Mark Williams, a survivor of sexual abuse by a Catholic priest. He told the bishops he was "grateful and encouraged by the work you are doing to rid abuse from our beloved church."

Bishop James V. Johnston Jr. of Kansas City-St. Joseph, Missouri, outgoing chairman of the Committee on the Protection of Children and Young People, said the past 20 years have been a time of growth, awareness, examination and conversion as the church has worked to provide a safe environment and restore justice.

During their public sessions Nov. 15 and 16, the bishops heard several reports, including on:

– Preparations for the next October's world Synod of Bishops on synodality:

Work is proceeding – and

quickly, according to Bishop Daniel E. Flores of Brownsville, Texas, chairman of the bishops' doctrine committee. Diocesan listening sessions concluded this fall. He said dioceses "managed to host over 30,000 listening sessions and other means of coming together." Now comes "the continental stage" of consultations.

– The ongoing war in Ukraine:

Archbishop Borys Gudziak of the Ukrainian Catholic Archeparchy of Philadelphia asked his fellow U.S. bishops Nov. 16 to pray for Ukraine, and, if possible, to go to Ukraine and pray there for its people.

What Ukrainians are facing amounts to genocide, he said. He thanked the bishops and their leadership for spearheading U.S. Catholic support for a nation under attack by Russia since February.

– The three-year National Eucharistic Revival, which is now under way at the diocesan level and will culminate in the National Eucharistic Congress in Indianapolis in 2024:

Bishop Andrew H. Cozzens of Crookston, Minnesota, chairman of the USCCB's Committee on Evangelization and Catechesis, which is spearheading the revival, said the revival has "incredible momentum."

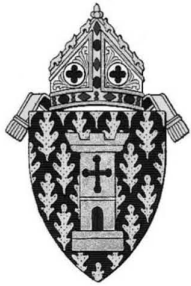
The ultimate goal, he said, is that this "this encounter with Jesus in the Eucharist" will move Catholics who have been part of this experience to be missionary disciples who would in turn lead others to the faith.

– The pro-life landscape after the Dobbs decision overturned *Roe v. Wade*:

Archbishop Lori, speaking as outgoing chairman of the USCCB's Committee on Pro-Life Activities, said that in a year when abortion has been front and center in U.S. politics – from the Supreme Court decision to recent state referendums – the Catholic Church faces a challenge of promoting its pro-life message to its own members and society at large.

"We have more work to do," he said, but stressed church leaders must remain united in their efforts to "proclaim the Gospel of life and defend human life at every stage."





## Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg 2021-2022 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 Fiscal Year July 1, 2021 through June 30, 2022.

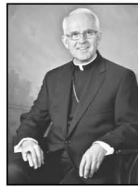
Once again, this annual report tells the story of many individuals and families who support so generously the assistance and ministries provided by our Diocese. The giving reflected in this statement speaks loudly of the depth of faith and generosity of heart of so many people throughout the North Country and beyond.

For over twenty years, the Diocese has been richly blessed with Michael Tooley serving as our Diocesan Fiscal Officer, leading an exceptionally capable staff in the managing of the Church's financial affairs. They carefully safeguard all that has been entrusted to our Diocese. Michael retires at the end of November. We are indebted to him for his leadership of the Fiscal Office, providing prompt, professional support to our parishes and related institutions, enabling us to be good stewards of the gifts with which we have been entrusted. We wish Mike God's blessings as we thank him for all his support. 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.

We welcome Mr. Mark Mashaw as our new Diocesan Fiscal Officer. I am grateful for all of Mike's support and assistance to Mark in this time of transition. Please don't hesitate to contact Mark at the Fiscal Office, should you have specific questions about this report. Welcome aboard, Mark! May God bless you and your loved ones for such faithful stewardship and prayerful support!

Gratefully yours in Christ,

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



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

The Diocesan Fiscal Office is pleased to present in the *North Country Catholic* the audited financial statements for the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg as of June 30, 2022, 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, institutions, and the Lay Employees' Retirement Trust. 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 prepared 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 2021-2022 INCLUDE:

- The Independent Auditor's opinion that the diocese received on its financial statements for the fiscal year ended June 30, 2022, is an unmodified opinion. This is the 26th 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 \$56,833,416 as of June 30, 2022. This amount consists of investment of funds for the following purposes:
 

1. Amounts owed to investors in Diocesan Trust Fund .....	\$ 24,998,600
2. Amounts owed to investors in the Deposit & Loan Fund, net of loans receivable from borrowers in the Fund.....	\$ 8,864,624
3. Reserves for Charitable Gift Annuities.....	\$ 1,679,436
4. Reserves for Pending and Unreported Insurance Claims.....	\$ 1,074,031
5. Reserves for Priests' Retirement .....	\$ 9,075,247
6. Other Investments.....	\$ 11,141,478
Total	<u>\$ 56,833,416</u>

The market value of investments as of June 30, 2022, is \$15,161,261 lower as compared to one year earlier. The average rate of return for diocesan investments in fiscal year 2021-22 was -16.6%.

- The Statements of Financial Position show the central office share of the unfunded liability to the Lay Employees Retirement Trust as of June 30, 2022, is \$404,129. This is based on the actuarial valuation of the Trust as of July 1, 2021, which reflected its funded status of 85.5%. The July 1, 2022, actuarial valuation of the Trust calculates its funded percentage is 67.4% as of June 30, 2022, as negative investment performance in 2021-22 impacted the Trust.
- 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 loss of -\$2,007,805 in the fiscal year ended June 30, 2022. Net assets with donor restriction had a loss of -\$3,017,529.

- Total revenues, gains and other support were \$8,453,852 lower when compared to the fiscal year ended June 30, 2021. This is primarily because net realized/unrealized loss in 2021-22 was -\$3,978,588, whereas in 2020-21 a gain of \$5,434,044 was recognized. Total expenses increased by \$209,702 in 2021-22. Expense for Catholic Schools increased by \$446,561 due to the award of \$900,000 in grants in 2022 from the Mother Cabrini Health Foundation. Expense in Diocesan Administration was \$681,412 higher, in part due to increase in legal and professional costs associated with defending claims filed during the open period permitted in NYS Child Victims Act, in part due to contributions to the diocese's Foundation of 50% of a significant unrestricted bequest. There was lower expense compared to one year ago in the following programs: Protected Self Insurance Program (-\$648,659) because of settlements paid in the prior year; Education of Priests and Seminarians (-\$506,969) because of write-off of certain tuition receivable balances in 2020-21.

- The Statements of Cash Flows show cash flows from operating activities, investing activities and financing activities of the diocese had a net increase in cash and cash equivalents for the year ended June 30, 2022, in the amount of \$2,078,871, as investment managers position diocesan investment portfolios in a defensive position.

- 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, 2022.

The Diocesan Fiscal Office is available to answer questions a reader may have after review of the audited financial statements for 2021-22. 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.

On a personal note, I am retiring on November 30, 2022, after 20 years as the Diocesan Fiscal Officer. I am blessed to have been allowed to apply my professional skills in furthering the mission of the Church in our diocese. It has been my pleasure to serve our bishops during my tenure, and to serve all of you as we seek continuing growth in our faith community.

*Michael J. Tooley*

Michael J. Tooley  
Diocesan Fiscal Officer

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg 2021-2022 Audited Financial Statements Independent Auditor's Report



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

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Potsdam, NY 13676  
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Fax: (315) 265-3530  
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Trustees  
Central Administrative Offices  
of the Roman Catholic Diocese of Ogdensburg  
Ogdensburg, New York

We have audited the financial statements of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg (the Diocese) for the year ended June 30, 2022, and we will issue our report thereon dated October 24, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 15, 2022. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Diocese are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ending June 30, 2022. We noted no transactions entered into by the Diocese during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Fair Value of Investments
- Accounts Receivable and Loan Loss Reserves
- Self-Insurance Reserve
- Charitable Gift Annuity Assumptions
- Depreciation

We evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of legal proceedings in Note 19 to the financial statements describing the status of Child Victims Act claims.

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as whole.

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 24, 2022.

#### Management Consultations with Other Independent Accountants

To the best of our knowledge, management has not consulted with or obtained opinions (written or oral) from other independent accountants during the past year concerning matters that were subject to the requirements of SAS No. 50, *Reports on the Application of Accounting Principles*.

#### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Diocese's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Trustees and management of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg and is not intended to be, and should not be, used by anyone other than these specified parties.

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

October 24, 2022

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## Diocesan Fiscal Office Staff

*Serving the fiscal needs of the  
Diocese of Ogdensburg*



Karen Ruddy  
Diocesan  
Accountant



Heather Ladouceur  
Fiscal Office  
Assistant



Kathleen Donaldson  
Parish Administrative  
Services Coordinator



Kim Snover  
Director Human  
Resources



Michael J. Tooley  
Diocesan Fiscal  
Officer



Peggy Garrison  
Senior Diocesan  
Accountant



Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg  
***Statements of Financial Position***  
***June 30, 2022 and 2021***

	<u>6/30/2022</u>	<u>6/30/2021</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 3,615,056	\$ 1,536,185
Accounts Receivable	692,506	803,522
Accrued Interest Receivable	152,153	139,545
Grants Receivable	75,000	315,000
Due from Lay Employees' Retirement Obligation	-	24,646
Inventories	6,067	11,813
Prepaid Expenses	288,831	261,879
Investments at Fair Value	56,833,416	71,994,677
Other Investments	575,276	537,722
Loans Receivable - Ministry - Net of Loan Loss Reserve	1,070,616	900,304
Loans Receivable - Parishes and Affiliates - Net of Loan Loss Reserve	2,666,541	2,529,408
Land, Building, and Equipment - Net of Accumulated Depreciation	<u>2,274,204</u>	<u>1,902,501</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>68,249,666</u></b>	<b>\$ <u>80,957,202</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 577,738	\$ 313,054
Accrued Compensation	144,367	145,782
Collections Payable	230,369	159,951
Accrued Interest Payable	24,225	27,861
Deferred Revenue	1,171,834	1,225,055
Reserve for Insurance Claims	1,074,031	1,117,487
Deposits Payable	11,531,165	13,418,839
Diocesan Trust Fund	24,998,600	31,089,605
Endowment Fund	916,041	1,090,187
Charitable Gift Annuities Payable	851,544	614,491
Disaster Relief Funds Collected	13,134	12,938
Accrued Pension Obligation	<u>404,129</u>	<u>444,271</u>
Total Liabilities	<u>41,937,177</u>	<u>49,659,521</u>
<b>NET ASSETS</b>		
Without Donor Restriction	9,372,786	11,340,449
With Donor Restriction	<u>16,939,703</u>	<u>19,957,232</u>
Total Net Assets	<u>26,312,489</u>	<u>31,297,681</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>68,249,666</u></b>	<b>\$ <u>80,957,202</u></b>

The accompanying notes are an integral part of these financial statements

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

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

***Statements of Activities***  
**For the year ended**  
**June 30, 2022**

***Statements of Activities***  
**For the year ended**  
**June 30, 2021**

	Without Donor Restriction	With Donor Restriction	2022 Totals
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
Diocesan Assessments	\$ 1,915,998	\$ 70,418	\$ 1,986,416
Contributions	1,910,387	735,656	2,646,043
Bequests	849,755	-	849,755
Contributed Services	53,176	-	53,176
Investment Income (Net)	534,985	446,350	981,335
Net Realized and Unrealized Gains and (Losses) on Investments	(2,078,061)	(1,900,527)	(3,978,588)
Grants	19,680	1,052,647	1,072,327
Management Fees	643,986	-	643,986
Other Revenue	252,761	7,898	260,659
Auxiliary Services	2,631,173	97,113	2,728,286
Change in the Value of Charitable Gift Annuity	-	(48,101)	(48,101)
Net Assets Released from Restrictions	-	-	-
Satisfaction of Program Restrictions	3,478,983	(3,478,983)	-
Total Revenues, Gains, and Other Support	10,212,823	(3,017,529)	7,195,294
<b>EXPENSES</b>			
Pastoral	486,627	-	486,627
Religious Personnel Development	2,417,589	-	2,417,589
Education	2,429,792	-	2,429,792
Social Services	208,847	-	208,847
Cemeteries	6,953	-	6,953
Diocesan Administration	3,730,133	-	3,730,133
Auxiliary Services	2,940,687	-	2,940,687
Total Expenses	12,220,628	-	12,220,628
<b>CHANGE IN NET ASSETS</b>	(2,007,805)	(3,017,529)	(5,025,334)
<b>CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN</b>	40,142	-	40,142
<b>NET ASSETS - BEGINNING OF YEAR</b>	11,340,449	19,957,232	31,297,681
<b>NET ASSETS - END OF YEAR</b>	\$ 9,372,786	\$ 16,939,703	\$ 26,312,489

	Without Donor Restriction	With Donor Restriction	2021 Totals
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
Diocesan Assessments	\$ 1,979,245	\$ 72,452	\$ 2,051,697
Contributions	1,999,138	729,877	2,729,015
Bequests	200,000	-	200,000
Contributed Services	54,223	-	54,223
Investment Income (Net)	572,627	400,739	973,366
Net Realized and Unrealized Gains and (Losses) on Investments	3,615,432	1,818,612	5,434,044
Grants	406,245	613,016	1,019,261
Management Fees	494,471	-	494,471
Other Revenue	131,348	14,565	145,913
Auxiliary Services	2,558,390	6,043	2,564,433
Change in the Value of Charitable Gift Annuity	-	(17,277)	(17,277)
Net Assets Released from Restrictions	-	-	-
Satisfaction of Program Restrictions	1,443,271	(1,443,271)	-
Total Revenues, Gains, and Other Support	13,454,390	2,194,756	15,649,146
<b>EXPENSES</b>			
Pastoral	449,861	-	449,861
Religious Personnel Development	2,886,462	-	2,886,462
Education	1,948,608	-	1,948,608
Social Services	178,091	-	178,091
Cemeteries	10,475	-	10,475
Diocesan Administration	2,878,694	-	2,878,694
Auxiliary Services	3,658,735	-	3,658,735
Total Expenses	12,010,926	-	12,010,926
<b>CHANGE IN NET ASSETS</b>	1,443,464	2,194,756	3,638,220
<b>CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN</b>	(77,033)	-	(77,033)
<b>NET ASSETS - BEGINNING OF YEAR</b>	9,974,018	17,762,476	27,736,494
<b>NET ASSETS - END OF YEAR</b>	\$ 11,340,449	\$ 19,957,232	\$ 31,297,681

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, 2022

	Religious Personnel						Auxiliary Services	2022 Totals
	Pastoral	Development	Education	Social Services	Cemeteries	Diocesan Administration		
Salaries	\$ 200,931	\$ 118,223	\$ 633,018	\$ 65,566	\$ -	\$ 1,137,457	\$ 292,119	\$ 2,447,314
Retirement Benefit Payments	12,636	970,832	41,346	5,472	-	101,131	23,677	1,155,094
Payroll Taxes	11,874	4,277	41,956	4,694	-	81,281	21,799	165,881
Employee Benefits	41,722	363,632	44,057	1,266	-	120,602	21,883	593,162
<b>Total Salaries and Related Expenditures</b>	<b>267,163</b>	<b>1,456,964</b>	<b>760,377</b>	<b>76,998</b>	<b>-</b>	<b>1,440,471</b>	<b>359,478</b>	<b>4,361,451</b>
Travel and Mileage	2,612	7,411	12,386	2,360	-	12,523	-	37,292
Postage	1,462	864	733	199	-	18,095	2,656	24,009
Printing and Photocopying	-	430	613	-	-	21,234	-	22,277
Newspaper Print	-	-	-	-	-	-	47,300	47,300
Insurance	13,678	2,167	1,000	100	-	29,183	1,251,939	1,298,067
Insurance Claims	-	-	-	-	-	-	710,149	710,149
Utilities	5,926	-	-	-	-	27,947	-	33,873
Telephone and Fax	1,599	676	10,442	1,622	-	13,854	907	29,100
Repairs and Maintenance	14,641	2,128	1,312	-	-	31,966	745	50,792
Rentals and Leases	895	14,443	5,292	4,858	-	-	-	25,488
Office Supplies	974	500	1,121	399	-	57,077	176	60,247
Advertising	499	279	1,173	-	-	12,970	-	14,921
Dues and Memberships	1,224	5,009	2,412	200	515	44,854	613	54,827
Meetings and Conferences	2,356	2,335	5,406	1,323	-	10,393	278	22,091
Grants	134,734	56,066	1,575,909	109,792	-	437,877	-	2,314,378
Professional Services	28,874	99,524	8,796	5,340	6,438	1,372,385	114,627	1,635,984
Awards and Gifts	125	6,816	962	519	-	5,920	-	14,342
Books, Periodicals and Subscriptions	796	13,015	6,287	188	-	3,935	528	24,749
Residence and Building Supplies	-	-	-	-	-	6,140	-	6,140
Workshops	2,965	60,295	30,243	1,932	-	8,279	-	103,714
Licensing Fees	835	-	-	-	-	25,590	-	26,425
Liturgical Supplies	671	-	-	-	-	326	-	997
Special Care of Priests	-	185,207	-	-	-	-	-	185,207
Program Supplies	4,598	4,931	5,328	3,017	-	9,623	-	27,497
Bad Debt Expenses/Forgiveness of Debt	-	129,453	-	-	-	-	19,468	148,921
Depreciation and Amortization	-	-	-	-	-	127,310	-	127,310
Interest and Dividends	-	-	-	-	-	-	431,573	431,573
Taxes	-	-	-	-	-	-	250	250
Charter Audit	-	-	-	-	-	8,581	-	8,581
Tuition	-	369,076	-	-	-	3,600	-	372,676
<b>Total Expenditures</b>	<b>\$ 486,627</b>	<b>\$ 2,417,589</b>	<b>\$ 2,429,792</b>	<b>\$ 208,847</b>	<b>\$ 6,953</b>	<b>\$ 3,730,133</b>	<b>\$ 2,940,687</b>	<b>\$ 12,220,628</b>

## Statements of Functional Expenses For the year ended June 30, 2021

	Religious Personnel						Auxiliary Services	2021 Totals
	Pastoral	Development	Education	Social Services	Cemeteries	Diocesan Administration		
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
<b>Total Salaries and Related Expenditures</b>	<b>241,306</b>	<b>1,594,421</b>	<b>796,642</b>	<b>68,250</b>	<b>-</b>	<b>1,269,310</b>	<b>394,434</b>	<b>4,364,363</b>
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
<b>Total Expenditures</b>	<b>\$ 449,861</b>	<b>\$ 2,886,462</b>	<b>\$ 1,948,608</b>	<b>\$ 178,091</b>	<b>\$ 10,475</b>	<b>\$ 2,878,694</b>	<b>\$ 3,658,735</b>	<b>\$ 12,010,926</b>

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

### *Statements of Cash Flows* For the years ended June 30, 2022 and 2021

	6/30/2022	6/30/2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (5,025,334)	\$ 3,638,220
<b>ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Depreciation	127,310	108,666
Net Realized and Unrealized (Gains) Losses on Investments	3,978,588	(5,434,044)
Forgiveness of Debt	-	(400,000)
Change in the Value of Charitable Gift Annuity (CGA)	48,101	43,096
Decrease (Increase) In:		
Accounts, Grants, and Loans Receivable	180,704	(74,015)
Accrued Interest Receivable	(12,608)	27,214
Due from Lay Employees' Retirement Obligations	24,646	244,894
Inventories	5,746	343
Prepaid Expenses	(26,952)	40,459
Increase (Decrease) In:		
Accounts Payable	264,684	(184,831)
Accrued Compensation	(1,415)	20,222
Accrued Interest Payable	(3,636)	(47,267)
Deferred Revenue	(53,221)	489,687
Reserve for Insurance Claims	(43,456)	30,176
Other Liabilities	70,614	30,213
Net Cash Provided (Used) by Operating Activities	(466,229)	(1,466,967)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Furnishings and Equipment	(499,013)	(129,578)
Net Change In:		
Investments	11,145,119	(895,159)
Loans Receivable - Parishes and Affiliates	(137,133)	(202,530)
Deposits Payable	(1,887,674)	(2,941,013)
Diocesan Trust Fund	(6,091,005)	3,201,063
Endowment Fund	(174,146)	1,090,187
Net Cash Provided (Used) by Investing Activities	2,356,148	122,970
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from New Annuities	262,804	219,059
Annuity Payments and Payoffs	(73,852)	(77,583)
Net Cash Provided (Used) by Financing Activities	188,952	141,476
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	2,078,871	(1,202,521)
<b>CASH AND CASH EQUIVALENTS - Beginning of Year</b>	1,536,185	2,738,706
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 3,615,056	\$ 1,536,185

**SUPPLEMENTAL CASH FLOW DISCLOSURES  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

Cash Paid During the Year for Interest	\$ 286,932	\$ 321,861
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### *Schedules of Program and Other Expenses For the years ended June 30, 2022 and 2021*

	6/30/2022	6/30/2021
<b>PASTORAL</b>		
Respect Life	\$ 11,740	\$ 11,569
Pastoral Grants	50,185	52,115
Tribunal	64,308	61,476
Hospital Apostolate	-	1,332
Evangelization	87,644	77,122
Formation for Ministry	32,967	52,875
Department of Worship	28,021	27,465
Indian Apostolate	10,000	19,500
Missionary Projects of the Diocese	116,031	89,102
Guggenheim Center	49,509	30,973
Other Pastoral	36,222	26,332
Total Pastoral Expenses	486,627	449,861
<b>RELIGIOUS PERSONNEL DEVELOPMENT</b>		
Priest and Pastoral Personnel	82,567	45,125
Vicar for Religious	43,833	36,963
Vocations	51,271	55,877
Education of Priests and Seminarians	668,043	1,175,012
Care of Clergy	1,504,236	1,523,367
Permanent Deaconate Formation Program / Ordained Deacons	67,639	50,118
Total Religious Personnel Development Expenses	2,417,589	2,886,462
<b>EDUCATION</b>		
Education Grants	240,250	237,725
Catholic Schools	1,851,111	1,404,550
Communications	16,776	22,006
Christian Formation	120,352	91,850
Family Life/Natural Family Planning	99,249	96,993
Campus Ministry	102,054	95,484
Total Education Expenses	2,429,792	1,948,608
<b>SOCIAL SERVICES</b>		
Social Service Grants and Donations	109,856	99,912
Catholic Youth Ministry	98,991	78,179
Total Social Services Expenses	208,847	178,091
<b>CEMETERIES</b>		
Operations	6,953	10,475
<b>DIOCESAN ADMINISTRATION</b>		
Diocesan Administration	2,310,920	1,629,508
Solidarity in Faith	67,665	80,000
Bishop's Residence	88,381	80,498
Planning	13,299	18,183
Development Office	331,548	319,798
Diocesan Fiscal Office	362,669	333,656
Catholic Charities Fiscal Office	96,469	96,032
Parish Services	93,575	69,109
Safe Environment	114,775	103,994
Information Technology	159,860	147,889
Human Resources	90,360	-
Archives	612	27
Total Diocesan Administration Expenses	3,730,133	2,878,694
<b>AUXILIARY SERVICES</b>		
Protected Self-Insurance Program	2,156,538	2,805,197
Disability Insurance	46,370	88,238
Unemployment Insurance	14,409	24,232
North Country Catholic	153,750	156,932
Diocesan Loan Fund	316,262	412,522
Endowment Fund	144,641	69,971
Charitable Gift Annuity Program	5,072	4,212
Wadhams Hall	103,645	97,431
Total Auxiliary Services Expenses	2,940,687	3,658,735
<b>TOTAL</b>	\$ 12,220,628	\$ 12,010,926

The accompanying notes are an integral part of  
these financial statements

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

See Auditors' Report



# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements - June 30, 2022

**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 restrictions. 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).

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

**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, 2022 and 2021, the recognized value of these services was \$ 53,176 and \$ 54,223, 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, 2022, 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.

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements - June 30, 2022

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**
**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, 2022 through October 24, 2022, 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.

**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.

	6/30/2022	6/30/2021
Cash and Cash Equivalents.....	\$ 3,615,056	\$ 1,536,185
Accounts and Interest Receivable.....	844,659	967,713
Short-term Loans Receivable:		
Ministry .....	51,907	47,365
Parish and Affiliates.....	450,781	338,845
	<u>\$ 4,962,403</u>	<u>\$ 2,890,108</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, 2022 and 2021 consists of the following:

	6/30/2022	6/30/2021
North Country Catholic.....	\$ 1,492	\$ 2,315
Excess Insurance Carriers.....	219,458	181,688
Due from Parishes and Other Diocesan Entities:		
Protected Self-Insurance Premiums .....	93,919	74,356
Health Insurance Premiums .....	30,434	81,713
Parish Assessments .....	46,057	48,111
Other .....	301,146	415,339
Total .....	<u>\$ 692,506</u>	<u>\$ 803,522</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, 2022 and 2021 was \$ 1,647,101 and \$ 1,385,083, respectively. The loan loss reserve at June 30, 2022 and 2021 was \$ 576,485 and \$ 484,779, respectively.

Future maturities of the loans receivable are as follows:

June 30,		
2023 .....	\$	51,907
2024 .....		56,856
2025 .....		85,167
2026 .....		78,735
2027 .....		77,879
Thereafter .....		<u>1,296,557</u>
	<u>\$</u>	<u>1,647,101</u>

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## *Notes to the Financial Statements - June 30, 2022*

**NOTE 6 - INVESTMENTS**

Investments carried at fair value at June 30, 2022 and 2021 consist of the following:

	Cost	Fair Value (Carrying Amount)
<b>June 30, 2022</b>		
U.S. Government and Agency Obligations .....	\$ 18,361,911	\$ 16,952,596
Stocks .....	13,906,451	14,551,705
Mutual Funds.....	13,312,040	12,878,776
Corporate Obligations .....	3,185,158	2,908,370
Dimensional Fund Advisors.....	990,750	854,094
The Investment Fund for Foundations- Real Opportunity Fund.....	148,346	131,267
Christian Brothers Investment Services .....	10,211,706	8,556,608
<b>Total .....</b>	<b>\$ 60,116,362</b>	<b>\$ 56,833,416</b>
Investment income consists of the following		
Interest and Dividends .....		\$ 1,186,717
Unrealized Gain (Loss) on Investments .....		(5,778,600)
Realized Gain (Loss) on Investments .....		1,800,012
Total Investment Income.....		(2,791,871)
Investment Fees.....		(205,382)
Net Investment Income .....		<u>\$ (2,997,253)</u>
<b>June 30, 2021</b>		
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
<b>Total .....</b>	<b>\$ 60,098,946</b>	<b>\$ 71,994,677</b>
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>

**NOTE 7 - OTHER INVESTMENTS**

At June 30, 2022 and 2021, other investments consisted of the following:

	6/30/2022	6/30/2021
The National Catholic Risk Retention Group (at cost) .....	\$ 132,248	\$ 132,248
The Bishop's Plan Insurance Company .....	443,028	405,474
<b>Total .....</b>	<b>\$ 575,276</b>	<b>\$ 537,722</b>

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

Land, buildings, and equipment as of June 30, 2022 and 2021 consist of the following:

	6/30/2022	6/30/2021
Land and Improvements .....	\$ 957,034	\$ 957,034
Buildings and Improvements.....	2,985,114	2,544,194
Furnishings and Equipment .....	433,612	390,539
	4,375,760	3,891,767
Accumulated Depreciation .....	(2,101,556)	(1,989,266)
<b>Land, Buildings, and Equipment - Net.....</b>	<b>\$ 2,274,204</b>	<b>\$ 1,902,501</b>

Depreciation charged to operations for the years ended June 30, 2022 and 2021 was \$ 127,310 and \$ 108,666, respectively.

**NOTE 9 - GENERAL INSURANCE PLAN**

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

The schedules below summarize the benefit structure for each line of coverage for the years ended June 30, 2022 and 2021.

	Self-Insured Retention	Maximum Coverage
<b>Coverage 2021 - 2022</b>		
All Risk, Property, Equipment, and Auto Physical Damage .....	\$ 250,000	\$ 100,000,000
Boiler and Machinery .....	2,500	50,000,000
General Liability, Auto Liability, Directors and Officers Liability .....	250,000	10,000,000
Workers' Compensation .....	200,000	Statutory
Sexual Misconduct .....	250,000	3,000,000
<b>Coverage 2020 - 2021</b>		
All Risk, Property, Equipment, and Auto Physical Damage .....	\$ 250,000	\$ 100,000,000
Boiler and Machinery .....	2,500	50,000,000
General Liability, Auto Liability, Directors and Officers Liability .....	250,000	10,000,000
Workers' Compensation .....	200,000	Statutory
Sexual Misconduct .....	250,000	3,000,000

The Diocese has an accrued liability which is the difference between the maximum estimated claims less payments made against the open claims and an actuarially determined amount for claims incurred but not reported. For fiscal years ended June 30, 2022 and 2021, this accrued liability amounted to \$ 1,074,031 and \$ 1,117,487, respectively.

The Diocese has in place a letter of credit in the amount of \$ 1,950,707 as of June 30, 2022, and June 30, 2021, 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 cannot be used for any other purpose. There was no outstanding balance on this letter of credit at June 30, 2022 and 2021. The current letter of credit expires in November of 2022. The Diocese has pledged securities with a fair market value of \$ 2,300,907 as collateral on this letter of credit.

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, 2022 and 2021 follows:

	2022	2021
For the Years Ended June 30,		
Premium Revenue .....	\$ 2,176,614	\$ 2,005,894
Investment Earnings.....	(2,990)	135,189
Other.....	-	725,000
<b>Total Revenues.....</b>	<b>2,173,624</b>	<b>2,866,083</b>
Net Claims and Reserve Expense.....	702,322	1,338,498
Administrative Costs.....	238,436	306,239
Departmental Grants .....	99,390	104,938
Commercial Insurance Premiums .....	1,215,779	1,160,460
<b>Total Expenses .....</b>	<b>2,255,927</b>	<b>2,910,135</b>
Net Insurance Activity .....	(82,303)	(44,052)
Net Assets - Beginning of Year.....	1,757,169	1,801,221
<b>Net Assets - End of Year.....</b>	<b>\$ 1,674,866</b>	<b>\$ 1,757,169</b>

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

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

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

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



# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## *Notes to the Financial Statements- June 30, 2022*

**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, 2022 and 2021, the loans receivable outstanding totaled \$ 3,367,108 and \$ 3,210,507, respectively. The loan loss reserve at June 30, 2022 and 2021 was \$ 700,567 and \$ 681,099, 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, 2022 and 2021, unless agreed upon otherwise. Interest received on outstanding loans amounted to \$ 105,169 and \$ 104,990 for the years ended June 30, 2022 and 2021, respectively.

Future maturities of the loans receivable are as follows:

June 30,		
2023.....	\$	450,781
2024.....		443,631
2025.....		416,731
2026.....		368,561
2027.....		233,548
Thereafter.....		<u>1,453,856</u>
	<u>\$</u>	<u>3,367,108</u>

**Deposits Payable**

Deposits payable are due to the Diocese, parishes, and other related entities on demand. As of June 30, 2022 and 2021 these deposits payable totaled \$ 11,531,165 and \$ 13,418,839, respectively. Interest on deposits was paid at 1.5% for the years ended June 30, 2022 and 2021 and amounted to \$ 286,932 and \$ 321,861, 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, 2022 and 2021, the Diocesan Trust Fund balance was \$ 24,998,600 and \$ 31,089,605, respectively.

Total dividends paid from the Diocesan Trust Fund for the years ended June 30, 2022 and 2021 were \$ 875,000 and \$ 875,351, 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, 2022 and 2021, the value per share was \$ 41.060 and \$ 48.831, 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, 2022 and 2021 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.

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

The assets and liabilities of the fund at June 30, 2022 and 2021 are as follows:

	2022	2021
Cash and Cash Equivalents.....	\$ 593,995	\$ 108,816
Investments at Fair Value.....	8,666,726	11,254,858
Accounts Receivable.....	1,954	7,209
Accrued Investment Income.....	14,743	14,009
Due from (to) Operating Fund.....	<u>(202,171)</u>	<u>7,544</u>
Total Assets.....	<u>\$ 9,075,247</u>	<u>\$ 11,392,436</u>
Net Assets with Donor Restrictions.....	<u>\$ 9,075,247</u>	<u>\$ 11,392,436</u>

Investments with readily determinable market values at June 30, 2022 and 2021 consist of the following:

	Cost	Fair Value (Carrying Amount)
<b>June 30, 2022</b>		
U.S. Government and Agency Obligations.....	\$ 2,170,394	\$ 1,983,903
Corporate Obligations.....	724,043	651,718
Mutual Funds.....	1,205,591	1,232,795
Equities.....	1,521,051	1,656,053
Dimensional Fund Advisors.....	364,750	316,491
The Investment Fund for Foundations- Real Opportunity Funds.....	43,631	38,607
Christian Brothers Investment Services.....	<u>3,325,803</u>	<u>2,787,159</u>
Total.....	<u>\$ 9,355,263</u>	<u>\$ 8,666,726</u>

Investment income consists of the following:

Interest and Dividends.....	\$ 207,155
Unrealized Gain (Loss) on Investments.....	(1,865,235)
Realized Gain (Loss) on Investments.....	452,088
Total Investment Income.....	<u>(1,205,992)</u>
Investment Fees.....	(43,325)
Net Investment Income.....	<u>\$ (1,249,317)</u>

	Cost	Fair Value (Carrying Amount)
<b>June 30, 2021</b>		
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.....	<u>2,088,434</u>	<u>3,318,447</u>
Total.....	<u>\$ 8,841,151</u>	<u>\$ 11,254,858</u>

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.....	<u>2,631,161</u>
Investment Fees.....	(53,010)
Net Investment Income.....	<u>\$ 2,578,151</u>

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg Notes to the Financial Statements- June 30, 2022

**NOTE 16 - FAIR VALUE MEASUREMENTS**

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

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

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

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

The following tables present the Diocese's investments at June 30, 2022 and 2021, 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 2022	Quoted prices in markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant other unobservable inputs (Level 3)
U.S Government and Agency Obligations	\$ 16,952,596	\$ 13,715,628	\$ 3,236,968	\$ -
Stocks	14,551,705	14,551,705	-	-
Equity Funds	2,209,299	2,209,299	-	-
Bond Funds	9,405,697	-	9,405,697	-
Real Estate Investment Funds	1,263,780	-	1,263,780	-
Corporate Obligations	2,908,370	-	2,908,370	-
Dimensional Fund Advisors	854,094	854,094	-	-
The Investment Fund For Foundations – Real Opportunity Fund	131,267	-	-	131,267
Christian Brothers Investment Services	8,556,608	-	8,556,608	-
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	443,028	-	-	443,028
	<u>\$ 57,408,692</u>	<u>\$ 31,330,726</u>	<u>\$ 25,371,423</u>	<u>\$ 706,543</u>

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

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

	Real Opportunity Fund	National Catholic Risk Retention	Bishop's Plan Insurance Company	Total
Balance at June 30, 2021	\$ 243,114	\$ 132,248	\$ 405,474	\$ 780,836
Purchases	-	-	-	-
Capital Distributions	(30,168)	-	-	(30,168)
Sales	-	-	-	-
Unrealized Gains (Losses)	(81,679)	-	-	(81,679)
Increase (Decrease) in Members Surplus	-	-	37,554	37,554
Balance at June 30, 2022	<u>\$ 131,267</u>	<u>\$ 132,248</u>	<u>\$ 443,028</u>	<u>\$ 706,543</u>

	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
	<u>\$ 72,532,399</u>	<u>\$ 40,490,492</u>	<u>\$ 31,261,071</u>	<u>\$ 780,836</u>

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

	Real Opportunity Fund	National Catholic Risk Retention	Bishop's Plan Insurance Company	Total
Balance at June 30, 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 in Member's Surplus	-	-	57,118	57,118
Balance at June 30, 2021	<u>\$ 243,114</u>	<u>\$ 132,248</u>	<u>\$ 405,474</u>	<u>\$ 780,836</u>

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

# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements- June 30, 2022

**NOTE 17 - LOANS PAYABLE**

The Diocese received a loan from the Small Business Administration (SBA) through 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. The Small Business Administration 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, 2022 and 2021 are as follows:

	6/30/2022	6/30/2021
Operating Funds.....	\$ 2,499,381	\$ 2,311,621
Board Designated:		
Capital Improvements.....	65,917	150,498
Charitable Needs of the Diocese.....	222,966	198,439
Catholic Education .....	4,088	4,088
Bishop's Discretionary .....	14,077	14,077
Guggenheim Maintenance.....	145,914	192,491
St. Joseph's Emergency Fund.....	31,416	31,416
St. Paul's.....	21,312	21,312
Bishop's Retirement.....	600,414	622,062
Bishop's Contingency.....	130,000	130,000
Bishop's Heritage Circle .....	35,587	35,101
Priests' Graduate Studies.....	41,658	34,017
Protected Self-Insurance.....	1,674,866	1,757,169
Unemployment .....	316,186	306,005
Disability .....	275,558	266,495
Deposit and Loan Fund.....	1,652,985	4,361,458
LEAD .....	770	389
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.....	537,500	200,000
Support of Action Plan Committee.....	65,087	65,587
Catholic School Financial Support .....	37,170	29,144
Catholic School Curriculum .....	10,469	11,386
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
Solidarity (Diocese of Latakia, Syria).....	179,415	124,530
Contributions to Foundation.....	337,500	-
	<u>\$ 9,372,786</u>	<u>\$ 11,340,449</u>

**NOTE 18 - NET ASSETS AND ENDOWMENTS (Continued)**

Net assets with donor restrictions at June 30, 2022 and 2021 are as follows:

	6/30/2022	6/30/2021
Annuity Funds .....	\$ 124,269	\$ 124,269
Charitable Gift Annuities.....	305,763	426,862
Annie Peck.....	12,502	15,688
Indian.....	115	62
Missionary Projects .....	239,759	223,602
Priests' Disability .....	29,179	40,120
Bourdon Estate .....	54,501	53,691
Priests' Retirement .....	9,075,247	11,392,436
K of C Foundation Fellowship .....	116,404	113,625
Communications.....	5,637	6,950
Mallete Scholarship .....	24,616	20,153
Catholic Campaign for Human Development .....	12,335	11,670
K of C for Handicap Children .....	-	1,585
Education of Seminarians .....	1,225,097	1,480,909
Mear Scholarship Endowment.....	123,554	152,878
Education Grants .....	5,706	5,706
Rachael's Vineyard.....	4,660	4,540
Spratt Memorial.....	42,755	20,929
Bishop's Good Samaritan Fund.....	5,858	4,964
Formation for Ministry .....	38,357	32,505
Vocation .....	3,625	2,622
Foundation Support for Education .....	72,065	68,146
Special Care of Priests.....	381,750	439,390
Continuing Formation of Priests.....	400	400
NYS Paid Family Leave.....	140,630	73,794
K of C Foundation Fellowship .....	81,092	93,835
Reverend O.L. Bentley Fund.....	47,767	55,274
Kelly-Rivette Trust Fund.....	22,316	25,823
Annie Peck Fund .....	20,273	23,459
Mallete Catholic School Endowment Fund.....	640,779	741,480
Youth Sports Camp Endowment Fund.....	108,435	125,476
Weidner Memorial Endowment .....	1,553,554	1,797,702
Halsey Sequin Fund.....	8,518	9,856
Rev. John Fallon Fund.....	109,403	126,596
Steinbrickner Estate.....	8,337	9,647
Marullo Mass Fund.....	6,603	7,641
St. Thomas More Endowment .....	90,314	104,507
Support from Capital Campaign		
Guggenheim.....	104,390	213,299
St. Mary's Cathedral .....	440,887	527,491
Benefits for Retired Priests .....	861,678	725,459
Education of Seminarians .....	790,573	652,191
	<u>\$ 16,939,703</u>	<u>\$ 19,957,232</u>



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



# Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

## Notes to the Financial Statements- June 30, 2022

### NOTE 18 - NET ASSETS AND ENDOWMENTS (Continued)

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.

Changes in endowment net assets for the fiscal years ended June 30, 2022 and 2021 are as follows:

#### With Donor Restriction:

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.....	(72,961)
Endowment Net Assets,	
June 30, 2021	2,863,049
Investment Return:	
Interest and Dividends.....	84,301
Realized and Unrealized Gain (Losses) .....	(388,834)
Contributions.....	-
Appropriations for Expenditure.....	(84,301)
Endowment Net Assets,	
June 30, 2022	\$ 2,474,215

#### **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.

### NOTE 18 - NET ASSETS AND ENDOWMENTS (Continued)

#### **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, one hundred thirty-one (131) claims have been filed against the Diocese under the New York State Child Victims Act. Five of these claims have been settled. The window for filing these claims expired on August 14, 2021. The impact of the remaining claims on the financial position of the Diocese is not presently determinable at this time.

#### **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.

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. On November 12, 2021, this policy was extended and the contingent commitment for the next two years is a quarterly contribution of at least \$ 15,000. This policy will be reviewed every two 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 UNCERTAINTY

COVID-19 continues to cause financial uncertainty. Any future impact on Diocesan operations 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.

## SCRIPTURE REFLECTIONS

# Headline headline headline headline

Today is a very significant day in the liturgy of the Catholic Church. It celebrates the Solemnity of Christ, King of the Universe. Next week, we begin the holy season of Advent. How fitting that this Thursday we will give thanks to God for all the blessings of the past year!

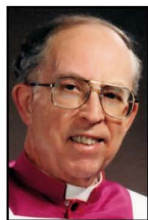
Today is a good day for us to make some adjustments to how we give al-

legiance in deeds to the one King of the Universe.

He is the only one that deserves our total obedience and love.

The first reading today is from Samuel, the last judge of Israel, who ushered in the reign of Kings – first Saul and David, then their successors for another two hun-

dred years. As the Israelites found out, kings are expensive to



**Monsignor  
Paul E.  
Whitmore**

**November 20**

**Feast of Christ,  
King of the Universe**

READINGS

Micah 5:1-4a  
Hebrews 10:5-10  
Luke 1:39-45

maintain.

It wasn't until the Father sent His Son to live as a humble and poor man that we had a truly just and compassionate king, worthy of our total worship.

The second reading today shows Paul's efforts to unite the first-generation Christians using a familiar hymn that is rich in describing Jesus as "the image of the invisible God... He is before all else that is... all things were created through Him and for Him. He is before all things, and in him all things hold together."

In today's world, there is not a king or ruler that matches the model we celebrate today – a King whose love is so great

that He gives His life in the most humiliating death possible that all people may win salvation in His kingdom.

Yes, even the sign above his head proclaims that He is the King of the Jews. Two thieves hang with Him. In adoring Jesus, St. Dismas is the first canonized saint.

As we give thanks this week for our shepherd King, may we resolve to give Him every day our complete and total allegiance. Hail, Christ our King!

## CALLED TO SERVE

## Are you a priest? No, I'm a deacon

A dozen or so parishes in our diocese do not have a deacon assigned to assist the pastor with the "care of souls." There are a variety of reasons why a parish does not have a deacon, but the general reason is no man has heard the call from God and responded to the vocation.

Most parishes have a deacon. Some parishes have more than one permanent deacon. There are a few parishes, Ogdensburg, Malone, Plattsburgh and Watertown come immediately to mind, which are blessed with several permanent deacons.

The bishop decides where a deacon will be

assigned. After all, the deacon serves the bishop, just as pastors do. Bishop is sensitive though to a deacon's employment and property restrictions.

In the parish, the pastor is the boss. The deacon assigned to a parish assists the pastor and that relationship is expected to be collegial. The bottom line is that the priests and deacons have been asked by the bishop to help him care for the spiritual and physical well-being of the people of God in that community so, by necessity, they should get along.

Here's a description from the Catechism of

the Catholic Church of the third degree of the hierarchy of the Sacrament of Holy Orders after bishop and priests:

"The deacon is ordained not to priesthood but for ministry and service. Deacons are ordained to assist the bishop and priests in the celebration of Mass, assisting at and blessing marriages, in the proclamation of the gospel and preaching, in presiding over baptisms and funerals, and in dedicating themselves to the various ministries of charity."

Ordination to the diaconate marks the man permanently. The catechism reminds us, "it is true that someone validly ordained can, for grave reasons, be discharged from the obligations and functions linked to ordination or

can be forbidden to exercise them; but he cannot become a layman again in the strict sense, because the character imprinted by ordination is forever."

Here are some facts about the diaconate.

- Only a baptized man can validly receive ordination.

- The minimum age for ordination is 35, married or celibate. An upper

age for ordination is determined by the local bishop. The Diocese of Ogdensburg does not set an upper limit.

- A married man can be ordained a permanent deacon. However, once he receives the sacrament of Holy Orders he cannot marry again (widowers, for example). A man who is celibate at ordination may not marry.

- Deacons in the Diocese of Ogdensburg are not paid for their service. Some have assumed a paid position in the diocese or a parish, but that work is separate from his responsibilities as a deacon.

- In this diocese, inquirers to the order of deacon must have completed the formation program for Commissioned Lay Ministers prior to admission to the program for deacon formation.

The deacon is configured to Jesus, the servant. Most of us only see the deacon assisting during Mass. Most deacons do a lot more in the parishes – things related to service. More on that in the next issue.

*Deacon Kevin Mastellon ministers in Watertown.*

*He is the Director of Permanent Deacons for the Diocese of Ogdensburg.*

Visit our website  
[www.northcountrycatholic.org](http://www.northcountrycatholic.org)

- Read local stories and commentaries
- Search archived papers
- View diocesan events and much more

Find us on Facebook!







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

The Society for the Propagation of the Faith

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

# Annual Christmas art contest



The winning entry to a previous Missionary Childhood Association Christmas Artwork contest.

The Mission Office is happy to announce the 2022-2023 Missionary Childhood Association (MCA) National Christmas Artwork Contest! Twenty-four winners will be selected in this national competition, which includes two grand prize winners. All national winners receive a commemorative plaque; grand-prize winners will have their artwork appear as the official Christmas card of the National Office of the Pontifical Mission Societies.

The contest is open to any Catholic in the Diocese of Ogdensburg in grades K-8. Children do not need to be attending a Catholic school to enter the contest. Anyone interested in can find the guidelines and entry form on our website at <https://www.rcdony.org/mission/mca.html>

Please send entries to our local office at:

MCA Art Contest  
P.O. Box 369  
Ogdensburg, NY 13669

Entering the MCA art contest is a great way to encourage children to remember the true meaning behind Christmas and keep it going all season. Use it as a family bonding activity or as a way to bring the Christmas story into everyday conversation.

Please remember "The Society for the Propagation of the Faith" when writing or changing your Will. <https://www.rcdony.org/mission.html>

## OBITUARIES

**Canton** – Elevene Elizabeth "Ellie" (Bessette) Corbine, 86; Mass of Christian Burial Nov. 14, 2022 at St. Mary's Church; burial in North Russell Cemetery.

**Chateaugay** – Pauline Mary Titus Barnes, 86; Mass of Christian Burial Nov. 14, 2022 at St. Patrick's Church; burial in St. Patrick's Cemetery.

**Colton** – Katricia A. Sharlow Carter, 57; Funeral Services Nov. 18, 2022 at Buck Funeral Home; burial in St. Patrick's Cemetery.

**Constable** – Morris "Junior" Victor Hosson, 88; Mass of Christian Burial Nov. 19, 2022 at St. Francis of Assisi Church; burial in parish cemetery.

**Houseville** – William Terrence Paczkowski, 83; Mass of Christian Burial Dec. 4, 2022 at St. Hedwig's Church.

**Massena** – Henrietta I. "Etta" (Baker) Trevino, 86; Mass of Christian Burial

Nov. 17, 2022 at St. Mary's Church; burial in Massena Center Cemetery.

**Morrisonville** – Elizabeth Mae "Betty" (LaBarge) Bilow, 89; Memorial Mass to be held in the spring at St. Alexander's Church; burial in St. Alexander's Cemetery.

**Norfolk** – Joseph E. "Joe" Myers, 83; Mass of Christian Burial Nov. 17, 2022 at Church of the Visitation; burial Visitation Cemetery.

**Ogdensburg** – Mary Ellen (Gaffney) Denoncourt, 87; Mass of Christian Burial Nov. 17, 2022 at St. Mary's Cathedral; burial in St. Mary's Cemetery.

**Ogdensburg** – Glenna M. LeMay, 81; Mass of Christian Burial Nov. 14, 2022 at St. Mary's Cathedral.

**Ogdensburg** – Lauretta M. Montroy, 98; Funeral Services Nov. 14, 2022 at Foxwood Memorial Park.

**Peru** – Maureen A. "Mo" (Ryan) Blaise, 60; Funeral Services Nov. 18, 2022 at the Hamilton Funeral Home; burial in Port Douglas Cemetery.

**Potsdam** – Richard James Casey, 74; mass of Christian Burial Nov. 15, 2022 at St. Mary's Church; burial in St. Mary's Cemetery.

**Watertown** – Marguerite A. Bush, 76; Funeral Services Nov. 16, 2022 at the Hart & Bruce Funeral Home.

**Watertown** – James O. LaPlante, 75; Mass of Christian Burial Nov. 16, 2022 at St. Anthony's Church.

**Watertown** – Joyce (VanAlstyne) Taylor, 90; Mass of Christian Burial Nov. 17, 2022 a Holy Family Church; burial in Glenwood Cemetery.

**West Chazy** – Earl R. Parker, 88; Mass of Christian Burial Nov. 14, 2022 at St. Joseph's Church; burial in parish cemetery.

# Around the diocese

### ADIRONDACK-FRANKLIN

#### CHRISTMAS BAZAAR

Lake Placid – St. Agnes School to have a Christmas Bazaar.

**Date:** Dec. 3

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

**Features:** This is a great event to fill all of your holiday needs and get in the spirit of Christmas! There will be baked goods, gifts, toys, crafts, wreaths, trees, holiday plants and lots of wonderful raffle and silent auction items.

**Contact:** Vendor space is available. Please call or email St. Agnes School at 518-523-3771 or [info@stag-neslp.org](mailto:info@stag-neslp.org).

### CLINTON

#### CRAFT SHOW

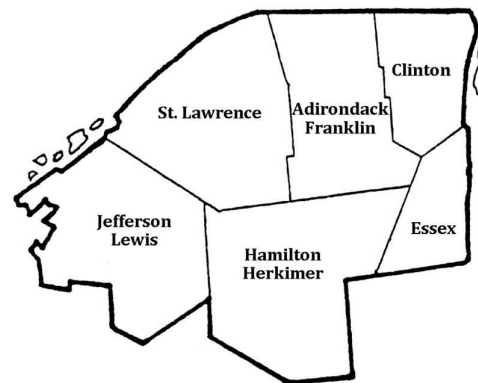
Morrisonville – A North Country Christmas 10th Annual Craft Show to be held.

**Date:** Dec. 10

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

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

**Features:** Local vendors will be selling: jewelry, quilts, crafts, candles, Adirondack items and much more.



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

Parishioners are invited to send information about activities to:

North Country Catholic, PO Box 326,  
Ogdensburg, NY 13669; fax, 1-866-314-7296;  
[e-mail\\_news@northcountrycatholic.org](mailto:e-mail_news@northcountrycatholic.org).

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

Lunch available, Bake Sale and homemade chocolates.

### JEFFERSON-LEWIS

#### COMEDY SHOW

Watertown – Adult Comedy show

to be held to benefit Immaculate Heart Central's general fund.

**Date:** Nov. 25

**Time:** Evening starts at 6:30 p.m.; Show starts at 7:30 p.m.



**Place:** Savory Downtown, 300 Washington Street  
**Cost:** \$25 for 21 and over  
**Features:** Comedians will be Nick Marra and Todd Youngman

**HEALING PRAYER SERVICE**  
 Watertown - Our Lady of the Sacred Heart and the Missionaries of the Sacred Heart would like to invite everyone to a Healing Prayer Service, an evening of healing of: mind, body, and spirit.

**Date:** Dec. 1  
**Time:** 5 p.m.  
**Place:** Our Lady of the Sacred Heart

**Features:** The evening will begin with adoration and reflection. The night then will provide an opportunity for individual confession and anointing of the sick. The evening will conclude with Benediction.

**CHRISTMAS COMMUNITY TABLE**

Clayton - St. Mary's Church to have a Christmas Community Table.  
**Date:** Dec. 3  
**Time:** 11 a.m. to 2 p.m.  
**Place:** St. Mary's Parish Center  
**Cost:** \$8

**Features:** Over 50 delicious dishes to sample  
**Contact:** For more information call St. Mary's Parish office at 315-686-3398

**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. 4  
**Time:** Following 11 a.m. Mass  
**Place:** St. Hedwig's Church  
**Contact:** 315-348-6260

**SPAGHETTI & MEATBALL DINNER**

Evans Mills - The Indian River Knights of Columbus 7471 will be having a spaghetti and meatball dinner.

**Date:** Dec. 10  
**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, \$6 per quart  
**Menu:** Includes spaghetti & meatballs, salad, bread, beverage and dessert.

**ST. LAWRENCE**

**HOLY HOUR**  
 Canton - Holy Hour for Vocations to be held.

**Date:** Every Tuesday  
**Time:** 4:10 p.m.  
**Place:** St. Mary's Church  
**Features:** Holy hour followed by Mass at 5:15 p.m. and confessions at 5:45 p.m.

**ROSARY FOR LIFE**  
 Canton - Rosary for life to be held.  
**Date:** Every Saturday  
**Time:** 4:25 p.m. preceding the 5 p.m. Vigil Mass  
**Place:** St. Mary's Church

**ADORATION**  
 Norwood - St. Andrew's Church to offer Exposition of the Blessed Sacrament every Friday.  
**Time:** After 8:30 a.m. Mass until Noon  
**Features:** Sign up is not needed.

**ORGAN RECITAL**  
 Ogdensburg - Organ Recital with Christine Bookman to be held.  
**Date:** Nov. 27  
**Time:** 3 p.m.  
**Place:** St. Mary's Cathedral  
**Features:** There is no cost to attend. Come hear Mrs. Christine Bookman on both the new organ as well as the antique Steinway.  
**Contact:** For more information, contact the Parish office at 315-393-3930.

**CRAFT FAIR**  
 Gouverneur - St. James School to have craft fair.  
**Date:** Dec. 3  
**Time:** 10 a.m. to 3 p.m.  
**Features:** Over 40 crafters

**ROSARY WITH DEVOTIONS**  
 Ogdensburg - The Legion of Mary will pray the Rosary with devotions for First Saturday.  
**Date:** Dec. 3

**Time:** 8 a.m.  
**Place:** Notre Dame Church, Ogdensburg  
**Features:** Rosary with devotions

**FIRST SATURDAY ROSARY**  
 Massena - Sacred Heart Church to have first Saturday Rosary Devotion.  
**Date:** Dec. 3  
**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.

**MEN'S PRAYER GROUP**  
 Massena - First Saturday of the month, men's prayer group to meet for Mass and Adoration.  
**Date:** Dec. 3  
**Time:** 8 a.m. to 10 a.m.  
**Place:** St. Mary's Church  
**Features:** Coffee and donuts after service in the parish center  
**Contact:** Bob Brothers at 315-842-2886

**MONTHLY BRUNCH**  
 Norfolk - Parish of the Visitation and St. Raymond's will have their monthly Knights of Columbus Brunch.  
**Date:** Dec. 11 (Second Sunday of each month)  
**Time:** 8:30 a.m. to 11:30  
**Place:** Fr. Amyot Parish Center  
**Cost:** Adults, \$10; under 12, \$5; under 5, Free; Omelets, add \$3; Take-outs available  
**Contact:** For more information contact Grand Knight Gil Gonthier 315-212-5166.

**MEN'S DISCERNMENT GROUPS**  
 Are you discerning how God is calling you to serve Him with your life? Are you between the ages of 18 and 40 and open to God's plan for you? Have you ever considered priesthood or religious life? Men's Discernment Group is for you!  
**Schedule:** Plattsburgh Discernment Group - Nov. 28 at 6 p.m. at St.

**DIOCESAN EVENTS**

John XXIII Newman Center Facilitator: Deacon Brent Davison bdavison71@westelcom.com or 518-563-0730; Potsdam Discernment Group - Dec. 3 at 11 a.m. at St. Mary's Parish Rectory Facilitator: Connor Cummings campusministrystm@gmail.com or 315-783-5477; Watertown Discernment Group - Nov. 26 at 11 a.m. at St. Patrick's Parish Center Facilitator: Father Matt Conger mconger@rcdony.org or 315-323-8151

**LOVING AUTHENTICALLY**  
 All are invited to attend this free seminar designed to deepen our understanding of how Church doctrine on sexual morality connects with happiness.  
**Schedule:** 3 opportunities to attend. Feb. 12, 2023 at Newman Center, Plattsburgh; April 22, 2023 at St. Bernard's Saranac Lake; May 20, 2023 at St. Mary's Ticonderoga.  
**Time:** 9 a.m. to 3 p.m.  
**Features:** Program will be a showing of "Unprotected: A Pope, the Pill, and the Perils of Sexual Chaos." With Q & A led by Natural Family Planning Directors, Angelo and Suzanne Pietropaoli and Catholic Theologian, Maura Hearden Fehlner, Ph.D.  
**Contact:** to register go rcdony.org/lovingauthentically. For more information contact Stephen Tartaglia at 315-393-2920 or startaglia@rcdony.org

**YOUTH BUSES FOR LIFE**  
 Washington DC - Travel to DC with other Highschool students for the Youth Bus for Life Pilgrimage to join in the 50th March for Life.  
**Date:** Jan. 19 - 21, 2023  
**Cost:** \$150 includes transportation, two hotel nights and 5 meals.  
**Features:** Pick up locations in Potsdam, Gouverneur and Watertown.  
**Contact:** Visit

www.rcdony.org/pro-life to view complete itinerary and to register. Contact the Respect Life office with questions.

**BARSTOW**  
 AN AMERICAN REVOLUTION GMC SUBARU  
 For More Information, Visit Our Web Page at: www.barstowmotors.com  
 MARKET ST., POTSDAM, NY # (315) 265-8800  
 Your NNY Regional GM & Subaru SuperCenter

**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  
 Divine Infancy

**DECEMBER 2022**

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1 REV. PHILIP T. ALLEN	2 REV. ANDREW J. AMYOT	3 REV. MEDENEL ANGRAND	4 REV. DANIEL ASUE	5 OUR PASTOR	6 BISHOP TERRY R. LAVALLEY	7 REV. LEO A. WILEY
8 MSGR. ROBERT H. AUCOIN	9 REV. SCOTTA BELINA	10 REV. CORNEILLE EKILA BOYEYE MSCJ	11 REV. TIMOTHY G. CANAAN	12 POPE FRANCIS	13 REV. JOHN R. YONKOVIG VF	14 REV. PIERRE AUBIN MSC
15 REV. CHRISTOPHER G. CARRARA CERANK	16 REV. GERALD A. CHACKO, HGN	17 REV. TOJO CHACKO, HGN	18 REV. DANIEL L. CHAPIN	19 RETIRED PRIESTS	20 REV. MARTIN E. CLINE	21 REV. DOUGLAS G. COMSTOCK
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