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The Diocese of Ogdensburg Volume 78 Number 29

NORTH COUNTRY CATHOLIC

NOVEMBER 22, 2023

U.S. BISHOPS GATHER IN BALTIMORE



PHOTO BY USCCB

Bishop Terry R. LaValley, bottom right, joined bishops from around the nation at the annual U.S. Conference of Catholic Bishops (USCCB) Plenary Meeting in Baltimore, Maryland. At the gathering, the bishops approved the new "Forming Consciences for Faithful Citizenship" voting guide. Read more on Page 24.

To give our staff an opportunity to celebrate Thanksgiving, the North Country Catholic will not publish next week's edition (dated November 29). We will resume our normal print schedule the week of December 6.

BRINGING CHRIST TO INMATES



Father John "Jack" Downs washes the hands of Pastor Harold Clark of First Christian Church in Brushton, ahead of a Kairos retreat in Gouverneur Correctional Facility. The retreat was intended to bring the love of Christ to incarcerated individuals.

FULL STORY, PAGE 4

Pope: 'Fullness of love' is 'path of holiness'

By Matthew Santucci
Catholic News Agency

Pope Francis on Thursday addressed participants of the study conference "Community Dimension of Holiness," which had gathered in Rome from Nov. 13-16 at the Augustinian Patristic Pontifical Institute to reflect on the theme of universal holiness.

The Holy Father divided the notion of universal holiness into three main components: "Holiness that unites, family holiness, and martyrdom holiness."

The pope explained that the

vocation to holiness is first and foremost underscored by charity and "therefore it is not only a personal event but also a community one. When God calls the individual, it is always for the good of all."

The pope reinforced this point by drawing upon the example of St. Thérèse of Lisieux, the Little Flower of Jesus. The pope commemorated the saint in his recent apostolic exhortation *C'est la Confiance* ("It is Trust").

"Holiness unites, and through the charity of the saints we can know the mystery of God who 'united ... with every man' em-

braces the whole of humanity in his mercy, because everyone, they are one and the same," the pope said.

The second aspect, family holiness, was featured prominently in the pope's speech, which he subdivided between the example of spouses and the broader family unit.

"The sanctity of the spouses, as well as the particular sanctity of two distinct people, is also common sanctity in conjugality: therefore multiplication - and not simple addition - of the personal gift of each one, which is communicated."

The pope tied the second

and third aspects of holiness together by making a brief reference to the Ulma family, who were beatified in September. The beatification of the Ulmas was a historic event, as it was the first time an entire family was beatified by the Church. They were killed in 1944 in Nazi-occupied Poland for sheltering two Jewish families during the Second World War. The third and final aspect of personal sanctity is that of the martyrs, which is "a strong model, of which we have many examples throughout the history of the Church," the pope said.

NORTH
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CATHOLICPO Box 326
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R. LaValley**

President

Rev. Joseph A. Morgan

Vice President

James d. crowley

Secretary-Treasurer

Darcy L. Fargo

Editor &

Communications Director



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There's always something

Fargo, pity party for one! I've had a string of bad luck lately. While there were numerous bad-luck incidents before this, the most recent incidents related to my beloved Jeep.

My little "junior Jeep" was getting up there in years and miles, and she needed some suspension work. Between issues getting parts and the extent of the work required, she was in the shop off and on for two weeks.

It's safe to say the bill from all that work stung a bit.

I got my Jeep back, finally fully operational and rid-

ing smoothly and quietly (or as quietly as a Jeep ever rides), on Friday.

I hit a deer on Tuesday. The insurance company has indicated they think my Jeep is totaled (may she rest in pieces).

**Darcy L.
Fargo**

After picking up a rental car, I was feeling pretty sorry for myself as I drove to the tow yard to remove my belongings and the plates from my Jeep. I had what I refer to as "the cries."

Arriving at the tow yard, I walked past a slew of smashed vehicles on the way to my smashed vehicle.

One vehicle's front end was completely obliterated. Another had obviously been cut open. Seeing the extent of the damage to those other vehicles shifted my perspective a bit. Suddenly, the damage on my Jeep felt less significant. I wondered if the people who drove those vehicles walked away from their crashes unharmed like I did.

I was suddenly thankful. I thanked God for keeping me and the other driver safe (the deer went off my Jeep and into a pickup truck). I thanked God that the toughest thing I had going on in my life at that second was the annoyance of having to deal with insurance and shop for a new

vehicle.

Is my life perfect? Nope. It's far from it. But thinking back on even the worst days of my life, I can always find something for which to be thankful, and I can almost always see God's grace unfolding somewhere.

As we prepare to celebrate Thanksgiving, we, the staff, columnists, reporters and photographers of the North Country Catholic are thankful for you, the subscribers and readers of this newspaper. Your kind words, your support and even your constructive criticism have been blessings in our lives.

Happy Thanksgiving! I hope that party includes no pity.

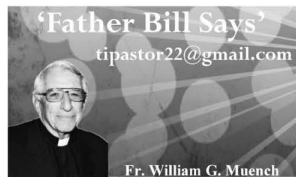
What's your story?

Thanksgiving is a time for stories. Families are gathering - sometimes from far and wide. What has happened since last we gathered? What are the new stories? We want all the details.

I learned today that Pope Francis has written a new book. It is an autobiography. The pope wants to tell us his story. He wants us to know how he has dealt with the experiences of his life.

Recently, I have been reading a new book by David Brooks, "How to Know a Person." One of the chapters is on life stories. He writes this, "We live in a society in which people don't get to tell their stories. We live around people for years without even knowing their tales." Brooks believes that you and I, the people in our part of the world, are eager to be heard and understood. So, he suggests, "Ask someone to tell their stories."

So, today, I decided to ask you to take some time to write your story. This

**Fr. William G. Muench**

Thanksgiving would be a perfect time. Write a story about who you are - maybe how you have dealt with the experiences of your life. Or write about just what has happened to you since last week. This would be an opportunity for you to investigate your own life and think about those who have influenced you and helped to form you. Think of it as a gift to yourself. If you share it, it'll let a few others realize who you are. It could be just a few sentences, or maybe it could be much, much more.

Since I have some space left here, let me share a little about my story. Let me tell you about a major turning point in my life and priesthood. It was when I discovered Madonna House. I was transformed as a priest through

meeting and often visiting Catherine Doherty, the foundress of Madonna House, and through my friendship with several members of this community. They helped me to realize that first and most important presence for me was God. I would be a good priest and bring more people to the Lord when I allowed God to lead and guide me.

You see, during my seminary years and my early years as a priest, I came to see that my dedication was simply to the Church. I had to come realize that this was God's Church, not mine. Truly! My concerns were more about Church things - the liturgical rubrics, putting myself into my preaching and teaching - than about God. I was neglecting why I had become a priest and pastor in this parish. What I discovered through my association with Madonna House was that my priesthood was all about God. My dedication should be dedicated to my God. I must allow God to lead and guide me in my

vocation. Nothing else was important. I found in my visits and time as part of this community of Madonna House the importance of God in all that I do as a priest. I discovered this by letting those people walk with me, and letting them help me discover the reason I was ordained as a priest. It was a turning point in my priesthood.

I know only too well that they truly influenced me. I became a different person, a different priest. Yes, God became my guide, showing me the way. God continues to walk with me in all that I do. The Holy Spirit brought new power to my vocation.

That is my story. What is yours? So won't you join me in this Thanksgiving story time. It's an exercise for us personally and maybe an exercise to share - a gift to others. Who are those powerful forces that have profoundly influenced you? Who walks with you? Who leads you on that road to becoming a saint? What is your story?

ANDREW DINNERS



PHOTOS BY SISTER MARY EAMON LYNG,
DIOCESAN VOCATIONS COORDINATOR

The Diocesan Vocation Office recently held Andrew Dinners at St. Alexander's Parish, Morrisonville, Our Lady of the Visitation, Norfolk and St. James Church Hall, Carthage. The purpose of the Andrew Dinners was to invite young men to listen to the Spirit in their discernment of how God might be calling them to love and serve Him. Each session began with a Holy Hour with Bishop Terry R. LaValley, Father Christopher C. Carrara and Rev. Matthew S. Conger, followed by dinner, sharing of vocation stories from priests from the area and from parents of seminarians. Bishop LaValley also shared his vocation story, gave thanks to the priests of the Diocese for their support and ministry to the Diocese, and closed the evening with his blessing. (Above) Father Martin J. E. Cline, pastor of St. Bernard's in Saranac Lake, speaks at the Andrew Dinner at our Lady of the Visitation Hall in Norfolk. (Right) Bishop Terry R. LaValley leads a Holy Hour at St. James Church in Carthage.



WE SHARE THE BURDEN

Supporting the formation of lay ministers

By Catherine Russell

Assistant director of
Faith Formation, Western Region

Today, *Sharing the Burden*, can be seen as stepping up to assist the dwindling number of priests in our diocese. One of the diocesan programs supported by generous donations to the annual Bishop's Fund is the Formation for Ministry program.

Back in 1986, pastors recognized the need for well trained laity to assist in various parish ministries. A planning committee was formed and the first director, Sister Mary Ellen Brett, SSJ, was named. The first class of 54 candi-

dates was welcomed in 1990.

Since its inception, bishops of our diocese have commissioned more than 1,500 graduates of the program into parish ministry.

Today, the program, in its 35th year, continues to provide an excellent academic, pastoral, and personal spiritual foundation for those desiring to share their love of Jesus Christ with others and to *Share the Burden* in their parishes.

The two-year program has evolved to meet the changing needs of parishes and those who seek to serve. Yet, the commitment of the program to provide an

excellent foundation for lay ministry has not changed.

The success of the program hinges on working closely with pastors to meet the needs of both parishes and the candidates. Through a partnership with Boston College's Crossroads program, candidates take classes in an online format. The classes include Old and New Testament, Creed, Sacraments, Spirituality, Morality, Catholic Social Teaching, Church History and Eucharist.

During year one, candidates participate in two workshops: "Vision of Ministry" and "Recognizing Gifts." There

is a day of reflection at the end of the first year. This day is an opportunity to take the time to integrate what they have learned into their own spiritual lives.

During the second year, candidates choose a ministry area from liturgical, youth, faith formation, sick and elderly and parish outreach.

They then attend four all-day workshops to sharpen skills in their area of choice. The second year ends with a weekend retreat and the commissioning by the Bishop.

A new class of 30 just started and will be commissioned by Bishop LaValley in June 2025.

We are always looking for men and women who are called to lay ministry and willing to enter the program.

More information can be found on the diocesan website under Office of Formation for Ministry or by contacting the Director, Cathy Russell, crussell@rcdony.org.

Your generous contributions to the Bishop's Fund allows the program to continue to meet the ministry needs of parishes.

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Ministry brings Christ to area inmates

By Tom Middleton
Kairos Volunteer

*"I was in prison
and you visited me."
- Mathew 25:36*

On a damp and chilly recent Thursday afternoon, an ecumenical team of volunteers brought the warmth of Christ's love to 20 inmates at Gouverneur Correctional Facility through a four-day Kairos retreat.

Kairos Prison Ministry International is a Christian faith-based organization which grew out of Cursillo in the 1970s. Kairos seeks to bring the love and forgiveness of Christ to prisoners, helping them develop a positive self-image, build healthy relationships and become productive members of society upon release.

Each of the 19 volunteers entering Gouverneur Correctional Facility were supported by members of their own local churches through prayer, donations of service and/or funding.

Most of the inmates are from larger cities, and many speak only Spanish. The prayerful support of perfect strangers in small-town Christian Churches from the North Country was especially moving for them. Many of the children from local churches drew art-

work on disposable placemats for the inmates, with messages of Christ's love written in crayon. Along the walls were hung "prayer chains," and each paper link consisting of a slip of paper signed by a person on the outside who pledged to pray for the participants.

Each participating volunteer hand-wrote a letter to each participant. Many of those who participated in the retreat had been in prison for over 10 years, and some had not had a visitor or even a letter from someone on the outside in a very long time. Prior to this Kairos retreat, many led cold and isolated lives within the prison. The visible outpouring of Christ's love upon these men was incredible to witness. Tears flowed down scarred cheeks and across prison tattoos, melting hardened hearts and breaking down interpersonal barriers like the walls of Jericho.

"The genuine changes of heart, away from sinful despair and toward the warm embrace of Jesus which we saw in these men was incredibly moving to witness," said Tom Middleton, a Kairos volunteer. "The retreat included a service during which each of us prayerfully forgave anyone in our own

lives who may have sinned against us..., then each in turn asked Jesus to forgive our own sins. I felt the gift of joy fill the room, as beautiful acts of contrition were prayed and Jesus' Divine Mercy was poured out."

Participants were also invited to meet privately with a member of the clergy in strict confidence. Many did so, and nine of the 19 participants formally committed their lives to Christ.

"Kairos practically saved my life, because it humbled me," said Richard, a Kairos participant. "Kairos opened my eyes to see that the mistakes I've made are not permanent, but I can be forgiven for the sins I've committed and be given a new beginning. I've always thought that going to prison was the end, but I found a new beginning by the grace of God, with the help of Kairos and my newfound brothers".

A common refrain heard throughout the retreat began each time with a question; "Who is the Church?"

"We are the Church!" came enthusiastic replies from volunteers and participants in unison.

"Indeed, this group of Christians IS part of the Church," I thought to myself.

"We were so blessed to have Fathers Jack Downs, Anthony Amyot and Jay Seymour with us," said Team Leader Rafael Marte.

During the final team meetings before the retreat, Father Downs washed and prayed over the hands of each

volunteer, remembering Christ washing the feet of His disciples.

Team meetings were held throughout the summer and fall at the United Methodist Church in Gouverneur, and included Father James w. "Jay" Seymour, pastor of St. James Church in Gouverneur, along with retired priests Father John L. "Jack" Downs and Father Andrew J. Amyot. Other Catholics included Deacon James Snell and George Trejos, both of Canton, and Middleton, originally from the Diocese of Ogdensburg and now a deacon aspirant with the Diocese of Burlington. The local team includes both ordained clergy members and lay persons from many Christian churches throughout our area.

Reverend Ron Taylor, the founder of Kairos, explains the organization's mission: "Our goal is to create a safe environment where incarcerated individuals can experience the transformative power of God's love. We believe in the inherent worth and dignity of every human being, regardless of their past, and we work to foster spiritual growth and healing."

Rafael Marte of El-lenburg was the group leader for this retreat, and he noted that the volunteers bring their own brokenness, having healed through the love, grace and forgiveness of Jesus Christ.

"As Christians, we are called to reflect these concepts and explore how they shape our un-

derstanding of faith, compassion and service to others," he said. "We come to share healing, because we have the scars to prove that it works".

"We do this because it works," said Dr. Donald Schuessler, a member of the United Methodist Church in Gouverneur. "The recidivism rate in New York is over 40% for the first three years after their release." "Among those who complete a four-day Kairos retreat, that percentage drops to 15%, and for those who participated in two or more Kairos sessions, it drops to 10%," according to information provided by Kairos.

Kairos Prison Ministry International provides incarcerated individuals a support system and tools for personal growth. Through its programs, Kairos helps prisoners address the root causes of their actions, confront their past mistakes and develop strategies for positive change.


Kairos activities include retreats, mentoring programs, and weekly prayer and share groups. These programs create a safe space for prisoners to share their stories and receive emotional support. By fostering a sense of community, Kairos helps individuals develop healthy relationships and build a support network that extends beyond prison walls.

For additional information about Kairos or to offer your support, email "Rafael Marte" at marte_rafael@hotmail.com.

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www.northcountrycatholic.org

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- Search archived papers
- View diocesan events and much more

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Father Matthew Conger was honored along with Jefferson County Sheriff's Deputies, including members of the Sheriff's Emergency Response Team (SERT), along with New York State Troopers and City of Watertown Police for their actions in responding to a May 16 incident that included shots fired at law enforcement. Honored by the Jefferson County Sheriff's Department were: Sergeant/SERT Scott Sterling, Deputy/SERT Randolph Bachmeyer, Detective/SERT Bradley Phelps, Deputy/SERT Jamie Taylor, Deputy/SERT Shawn Ryan, Deputy/SERT Ryan Snyder, Deputy/SERT Kory Keefer, Deputy/SERT James Randall, Deputy Matthew Young, Detective Sergeant Paige Taylor, Detective/Crime Scene & Evidence Specialist Aaron House, Detective Mason Maitland, Detective Jay Morrow, Deputy Humberto Perez, Deputy/SERT Shawn Bulger, Detective/SERT Timothy Kittelson, Detective Carrie Mangino, K9 Deputy Jeffrey Froelich & K9 Abel, Former Deputy/SERT Nicholas Curtiss, and Chaplain Father Matthew Conger.

Trinity School tops goal for *One Day of Giving*

Sarah Tsibulsky
 Advancement Director
 Trinity Catholic School

Trinity Catholic School was blown away by the support from the extended Trinity family for the school's *One Day of Giving* event earlier in November.

The school set a goal of \$60,000 to kick start the annual Trinity Fund campaign, but supporters went well above and beyond for the school! In total, over \$80,000 was raised for the school!

This generous support came from the pockets of current families, former families, grandparents, alumni, teachers, local organizations and businesses, and supporters of Catholic education. While Massena and the surrounding communities make up a large part of our donations, we have supporters from as far as Maine, Maryland, South Carolina, Florida, and even California! How amazing is that?

Next year, the school hopes to see more states represented!

These much-needed funds go into the general operating fund of TCS. This year, the *One Day of Giving* donations have been earmarked to make improvements to our buildings.

While Trinity Catholic School celebrated 40 years this year, the main building is nearing 100 years old!

As with a house, there are always improvements and upgrades needed, especially in older buildings.

We want our buildings to be safe, modern for our students! You can donate to this fund at any time, if you missed this event.

The Trinity School community is extremely appreciative of every donor, volunteer and supporter for the extra time and energy you put into our school. As the saying goes, "It takes a village."

It absolutely takes every one of our Trinity families, faculty, and staff members, as well as the kind and generous efforts of our loving donors to keep Trinity thriving. THANK YOU!

We wish you all a Merry Christmas, and a happy 2024!

Crown Point, Moriah revamp Faith Formation

By Darcy Fargo
 Editor

After the program was scaled back during the pandemic, the religious education program at the Catholic Communities of Crown Point and Moriah is growing and changing.

Maria Velsini assumed the role of parish director of Religious Education earlier this fall. During the pandemic, the parish's program was reduced to focus only on the sacramental preparation levels - first Communion and confirmation. One of Velsini's first jobs was to provide instruction for students between those sacraments.

"As it was, students would do first Communion and not show up again until it was time for confirmation," she said. "We wanted to do something for that group we weren't reaching."

To address the needs with limited volunteers, the parish created a three-level religious education program.

"The first level is first and second graders preparing for first Communion," Velsini explained. "The second level is continuing faith formation. That group has made their first Communion, but they aren't old enough for the Confirmation program. It's third,

fourth and fifth graders. The third level is confirmation preparation, and that's grade six and up."

The confirmation program is a three-year program. The first year focuses on the fundamentals of the faith, while the second and third year focus more specifically on confirmation.

Having the new continuing faith formation level has been a gift to the parish, Velsini noted.

"They're a very enthusiastic group and very curious group," she said. "Out of that group, we've had a couple become altar servers."

With each level of the program including multiple grades, Velsini said it was important to the parish to find a catechetical program that would appeal to multiple ages. Working with Father Al Hauser, pastor of the parish, and Anita Soltero, diocesan assistant director of Faith Formation in the Eastern Region, Gospel Weeklies were chosen to provide education. Each lesson presented connects to that week's readings and Gospel.

"They have class Sunday morning, and go to Mass right after," Velsini said. "We're hoping it helps them make connections and helps them have a better understanding of what they're hearing at Mass."

North Country Catholic has Green option

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Environmental Stewardship

A super organism

After a healthy deciduous tree is cut down, it's not uncommon to see sap oozing from the exposed wood at the top of the stump. Eventually, this flow subsides, and the surface dries and takes on the appearance of dead wood. Because this tree lost the ability to produce its own food, it is believed to have died. However, researchers have discovered that deep within the stump and root system, life continues to exist.

The roots of trees growing in one location become interconnected as they develop. Not long ago, it was assumed that trees acted independently and competed for sunlight, water, and soil nutrients. However, forest ecologists have since learned that trees share their food with others growing nearby, including individuals that have sustained a mortal injury such as one that has been cut down.

This interconnected network of roots in a forest has many foresters viewing a landscape covered with trees as one massive living entity or a type of super organism. But it does not stop there with many environmentalists, as they view all of the organisms present, including humans, as playing some role in the process of life in that area. We must consider ourselves to be a part of a living forest no matter how temporary our visit may be, as well as all other networks of life around our planet. Because of this, our actions can either benefit an area or inflict great harm to that region.

We have many lessons to learn from trees, including the way individual trees care for others around them, including trees that can no longer nourish themselves. It's a lesson worth imitating. We also have to be generous with our resources, as we are all a part of a living super organism, which is the Body of Christ. (362)

By Tom Kalinowski
St. Bernard's Parish, Saranac Lake

Mass of Christian Burial celebrated for Deacon Garry Burnell

A Mass of Christian Burial was celebrated for Deacon Garry N. Burnell at St. Francis Of Assisi Church in Constable on Friday, November 17, 2023. Burial was in St. Mary's Cemetery, Brushton.

Deacon Burnell, 88, of

Rest in Peace

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

Nov. 22 – Rev. Bernard Caraher, 1893; Rev. James F. Lamitie, 2010

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

Westville, went home to God on Sunday, November 12, 2023, at his home with his loving wife and family by his side and aided by Hospice of the North Country.

Born on October 11, 1935, in Bombay, New York, he was the son of John Norman and Lorraine (Jarvis) Burnell.

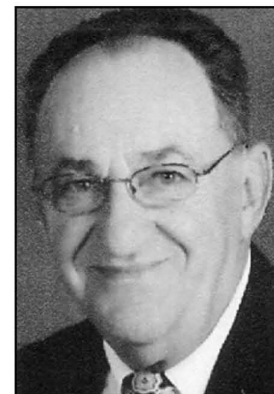
He was married to Arletha A. LaValley on July 6, 1955, in St. Mary's Church, Brushton, by Reverend J. Albert O'Brien.

Deacon Burnell graduated from Bombay High School. He enlisted in the United States Army in 1955 and was honorably discharged in 1977. He was employed by the Federal Bureau of Investigations; served 22 years in the US Army Security Agency Department during the Vietnam War; was an ROTC instructor at Bowden College in Brunswick, Maine, for four years; served with the Franklin

County Sheriff's Department; and was employed at Alcoa in Massena, New York, as well as the NYS Department of Labor for 13 years.

He was ordained October 6, 1990, and served his community for 33 years. Being a Deacon was very rewarding to Garry. He served the communities of Constable, Westville and Trout River, as well as assisting during several winters in Florida and at St. James' Church, Lake Placid, Florida. He was a member of the Knights of Columbus, Marriage Preparation Team, Spiritual Life Committee, RCIA, and Treasurer of Pastoral Outreach, and he interviewed Confirmation candidates.

He was the founder of the Adirondack Foothills Chapter of Compassionate friends and brought the marriage encounter group to the North Country. He was a member of Disabled American Veterans Chapter 182, Malone, and the American Legion. Deacon Garry enjoyed playing golf, reading and spending time with fam-



Deacon Garry N. Burnell

ily, friends and parishioners.

Deacon Burnell is survived by his wife of 68 years, Arletha; three children, Walter and Patricia Burnell of Ohio, Geri and John Vanier of Malone, Lynn and Robert Gadway of Brushton; eight grandchildren, Christina Pappas, Daniel and Timothy Burnell, Angela King, Danielle Cloutier, Jenni-ry, Vanier, Amanda Mallette and Kaylee Landry; and 12 great-grandchildren.

He was predeceased by his parents and two sons, Timothy in 1981 and Richard in 2015.

Donations in Deacon Burnell's memory may be made to Hospice of the North Country, the Catholic Community of Constable, Westville and Trout River, or Westville Fire Department.

Arrangements are with the Chateaugay Funeral Home.

Bishop's Public Schedule

Nov. 22 – 9 a.m. – Mass at Cape Vincent Correctional Facility in Cape Vincent

Nov. 25 – 4:30 p.m. – Rite of Candidacy for Tyler Fitzgerald at St. John the Baptist Church in Madrid

Nov. 26 – 8 a.m. – Mass at St. Mary's Cathedral

Nov. 27 – 10 a.m. – Lay Employees' Retirement Plan Committee Meeting at Bishop's Residence followed by Lunch

Dec. 1 – 7 p.m. – Deacon Candidates Class on Canon Law at Wadhams Hall in Ogdensburg
Dec. 5 – 3:30 p.m. – Mass at Altona Correctional Facility

To Report Abuse

If you have a complaint of suspected misconduct involving diocesan clergy, religious, employees or volunteers, contact Victims Assistance Coordinator, Terriane Yanulavich, Ph.D., LMHC, 5050 Route 374, Merrill, NY 12955; terrianeyanulavich@yahoo.com Phone: 518-358-3145, Ext. 7179 days; 518-569-0612 evenings; or Father Christopher Carrara, the Episcopal Vicar for Clergy; ccarrara@rcdony.org Phone: 315-393-2920 ext. 1340.

If you have a complaint of suspected sexual abuse or related misconduct by the bishops, contact the **Catholic Bishop Abuse Reporting Service** at 800-276-1562 or www.ReportBishopAbuse.org

Protecting God's Children

The Diocese of Ogdensburg has scheduled sessions for Protecting God's Children for Adults. Pre-registration is required. Preregister at www.virtus.org. Upcoming sessions: **Dec. 5** – 1 p.m. – Diocesan offices, Ogdensburg



Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg 2022-2023 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. Mark Mashaw

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, 2022 through June 30, 2023.



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 the heart of so many people throughout the North Country and beyond.

You know that I am blessed with expert assistance from our Diocesan Fiscal Officer, Mark Mashaw, and his exceptionally capable staff in the managing of the Church's financial affairs. They carefully safeguard all that has been entrusted to our Diocese. The professionalism and wisdom of the Fiscal Office has been invaluable as we navigate through reorganization. Their support and hard work have enabled us to continue our mission to the people of the North Country, while seeking to resolve the lawsuits that we face. The Fiscal Office provides prompt, professional support to our parishes and related institutions, enabling us to be good stewards of the gifts with which we have been entrusted. In addition to the staff of the Diocesan Fiscal Office, I also wish to thank the members of the Diocesan Finance Council and the Diocesan Investment Advisory Committee for their invaluable counsel throughout the year.

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

Gratefully yours in Christ,

Most Reverend Terry R. LaValley
Bishop of Ogdensburg

DIOCESAN FISCAL OFFICER REVIEWS HIGHLIGHTS OF THE ANNUAL FINANCIAL REPORTS

The Diocesan Fiscal Office is pleased to present in the North Country Catholic the audited financial statements for the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg as of June 30, 2023, 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.

HIGHLIGHTS OF THE FISCAL YEAR 2022-2023 INCLUDE:

- The independent auditors issued an unmodified opinion for the fiscal year ending June 30, 2023. This is the 27th consecutive year that the diocese received an unqualified/unmodified opinion expressed by its auditors.
- The independent auditor's report includes a "Substantial Doubt about the Organization's Ability to Continue as a Going Concern" paragraph. This paragraph is in relation to material claims associated with the Child Victims Act and the uncertainty of the future outcome of these claims. Further detail can be found in Note 3 of the financial statements.
- Investments, including investment balances classified as cash and cash equivalents, account for 87% of total diocesan assets for both years ending June 30, 2023 and 2022. Investment purposes are as follows:

| | 6/30/2023 | 6/30/2022 |
|---|--------------|--------------|
| Amounts owed to investors in the Diocesan Trust Fund | \$25,206,761 | \$24,998,600 |
| Amounts owed to investors in the Deposit & Loan Fund | \$10,294,987 | \$11,531,165 |
| Reserves for Charitable Gift Annuities | \$1,630,702 | \$1,679,436 |
| Endowment Deposits and Earnings | \$4,143,824 | \$4,210,459 |
| Reserves for Priests' Retirement | \$8,753,850 | \$9,260,721 |
| Collateral required by the New York State Workers' Compensation Board | \$2,299,702 | \$2,291,128 |
| Other Purposes | \$5,086,452 | \$5,303,201 |
| | \$57,416,278 | \$59,274,710 |

Further information regarding investments can be found in the financial statement notes.

- As reported in the Statement of Financial Position, the central office share of the Lay Employees Retirement Trust's accrued pension obligation as of June 30, 2023 and 2022, is \$690,792 and \$404,129, respectively; and is based on independent actuarial valuations.

- Net assets decreased by \$1,971,086 for the year ending June 30, 2023, and total net assets of the diocese on June 30, 2023 and 2022 were \$24,341,403 and \$26,312,489, respectively.
- Revenues, gains, and other support reported on the Statement of Activities are classified as being either without donor restrictions or with donor restrictions.
- On the Statements of Activities, diocesan net assets decreased by \$1,971,086 and \$4,985,192 for the years ending June 30, 2023 and 2022, respectively.
- Total revenues, gains and other support were \$11,202,630 and \$7,195,294 for the years ending June 30, 2023 and 2022, respectively; an increase of \$4,007,336. The increase is primarily due to an increase in net realized and unrealized gains (losses) on investments of \$4,602,910 and a decrease in contributions and bequests of \$686,785.
- Total expenses were relatively consistent for the years ending June 30, 2023 and 2022, with an overall increase of 5%.
- The Schedules of Functional Expenses provides an analysis of diocesan expenses by natural classification (salaries, benefits, grants, etc.) under various categories of expense that includes pastoral, religious personnel development, education, social services, cemeteries, diocesan administration, and auxiliary services.
- The Statements of Cash Flows provide a reconciliation of the change in net assets with the change in cash and cash equivalents. Activities are classified as operating, investing, or financing in nature.
- The notes to the financial statements represent additional information and are an integral part of the financial statements. They should be read in conjunction with the statements to obtain a thorough understanding of the statements.
- The Schedules of Program and Other Expenses provides further details regarding diocesan expenses by department.

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.

The Diocesan Fiscal Office is available to answer questions regarding the audited financial statements for 2022-23. Please feel free to call the 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.

Mark T. Mashaw
Diocesan Fiscal Officer

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg 2022-2023 Audited Financial Statements Independent Auditor's Report



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

42 Market Street
P.O. Box 109
Potsdam, NY 13676
(315) 265-6080
Fax: (315) 265-3530
www.pmhvcpa.com

the Roman Catholic Diocese of Ogdensburg's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

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

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

October 24, 2023

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, financial expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Substantial Doubt about the Organization's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming the Roman Catholic Diocese of Ogdensburg will continue as a going concern. As discussed in Note 3 to the financial statements, the Diocese has been the subject of material claims associated with the Child Victims Act. As a result of the significant number and dollar value of claims, the Diocese believes that these conditions raise substantial doubt about its ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding those matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Central Administrative Offices of

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Page 2

Diocesan Fiscal Office Staff *Serving the fiscal needs of the Diocese of Ogdensburg*



Mark Mashaw
*Diocesan Fiscal
Officer*



Peggy Garrison
*Senior Diocesan
Accountant*



Karen Ruddy
*Diocesan
Accountant*



Heather Ladouceur
*Fiscal Office
Assistant*



Kathleen Donaldson
*Parish
Administrative
Services Coordinator*



Kim Snover
*Director Human
Resources*

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg
Statements of Financial Position
June 30, 2023 and 2022

| | 6/30/2023 | 6/30/2022 |
|---|----------------------|----------------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 1,725,487 | \$ 3,615,056 |
| Accounts Receivable | 817,786 | 692,506 |
| Accrued Interest Receivable | 137,731 | 152,153 |
| Grants Receivable | - | 75,000 |
| Inventories | 4,441 | 6,067 |
| Prepaid Expenses | 339,007 | 288,831 |
| Investments at Fair Value | 56,977,859 | 56,833,416 |
| Other Investments | 522,066 | 575,276 |
| Loans Receivable - Ministry - Net of Loan Loss Reserve | 513,388 | 1,070,616 |
| Loans Receivable - Parishes and Affiliates - Net of Loan Loss Reserve | 2,356,757 | 2,666,541 |
| Land, Building, and Equipment - Net of Accumulated Depreciation | 2,307,056 | 2,274,204 |
| TOTAL ASSETS | \$ 65,701,578 | \$ 68,249,666 |
| LIABILITIES AND NET ASSETS | | |
| LIABILITIES | | |
| Accounts Payable | \$ 581,978 | \$ 577,738 |
| Accrued Compensation | 160,974 | 144,367 |
| Collections Payable | 239,993 | 230,369 |
| Accrued Interest Payable | 6,910 | 24,225 |
| Deferred Revenue | 1,381,950 | 1,171,834 |
| Reserve for Insurance Claims | 1,028,979 | 1,074,031 |
| Deposits Payable | 10,294,987 | 11,531,165 |
| Diocesan Trust Fund | 25,206,761 | 24,998,600 |
| Endowment Fund | 935,508 | 916,041 |
| Charitable Gift Annuities Payable | 818,110 | 851,544 |
| Disaster Relief Funds Collected | 13,233 | 13,134 |
| Accrued Pension Obligation | 690,792 | 404,129 |
| Total Liabilities | 41,360,175 | 41,937,177 |
| NET ASSETS | | |
| Without Donor Restriction | 7,835,766 | 9,372,786 |
| With Donor Restriction | 16,505,637 | 16,939,703 |
| Total Net Assets | 24,341,403 | 26,312,489 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 65,701,578 | \$ 68,249,666 |

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, 2023**

Statements of Activities

**For the year ended
June 30, 2022**

| | Without Donor Restriction | With Donor Restriction | 2023 Totals | | Without Donor Restriction | With Donor Restriction | 2022 Totals |
|--|------------------------------|---------------------------|----------------|--|------------------------------|---------------------------|----------------|
| REVENUES, GAINS, AND OTHER SUPPORT | | | | REVENUES, GAINS, AND OTHER SUPPORT | | | |
| Diocesan Assessments | \$ 1,860,514 | \$ 68,517 | \$ 1,929,031 | Diocesan Assessments | \$ 1,915,998 | \$ 70,418 | \$ 1,986,416 |
| Contributions | 1,642,170 | 564,651 | 2,206,821 | Contributions | 1,910,387 | 735,656 | 2,646,043 |
| Bequests | 465,351 | 136,841 | 602,192 | Bequests | 849,755 | - | 849,755 |
| Contributed Services | 52,879 | - | 52,879 | Contributed Services | 53,176 | - | 53,176 |
| Investment Income (Net) | 514,274 | 472,937 | 987,211 | Investment Income (Net) | 534,985 | 446,350 | 981,335 |
| Net Realized and Unrealized Gains and (Losses) on Investments | 108,973 | 515,349 | 624,322 | Net Realized and Unrealized Gains and (Losses) on Investments | (2,078,061) | (1,900,527) | (3,978,588) |
| Grants | 11,717 | 1,070,906 | 1,082,623 | Grants | 19,680 | 1,052,647 | 1,072,327 |
| Management Fees | 573,750 | - | 573,750 | Management Fees | 643,986 | - | 643,986 |
| Other Revenue | 334,623 | - | 334,623 | Other Revenue | 252,761 | 7,898 | 260,659 |
| Auxiliary Services | 2,767,294 | 81,648 | 2,848,942 | Auxiliary Services | 2,631,173 | 97,113 | 2,728,286 |
| Gain or (Loss) on Disposal of Assets | 7,835 | - | 7,835 | Gain or (Loss) on Disposal of Assets | - | - | - |
| Change in the Value of Charitable Gift Annuity | - | (47,599) | (47,599) | Change in the Value of Charitable Gift Annuity | - | (48,101) | (48,101) |
| Net Assets Released from Restrictions | - | - | - | Net Assets Released from Restrictions | - | - | - |
| Satisfaction of Program Restrictions | 3,297,316 | (3,297,316) | - | Satisfaction of Program Restrictions | 3,478,983 | (3,478,983) | - |
| Total Revenues, Gains, and Other Support | 11,636,696 | (434,066) | 11,202,630 | Total Revenues, Gains, and Other Support | 10,212,823 | (3,017,529) | 7,195,294 |
| EXPENSES | | | | EXPENSES | | | |
| Pastoral | 480,797 | - | 480,797 | Pastoral | 486,627 | - | 486,627 |
| Religious Personnel Development | 3,120,566 | - | 3,120,566 | Religious Personnel Development | 2,417,589 | - | 2,417,589 |
| Education | 2,473,421 | - | 2,473,421 | Education | 2,429,792 | - | 2,429,792 |
| Social Services | 293,391 | - | 293,391 | Social Services | 208,847 | - | 208,847 |
| Cemeteries | 7,123 | - | 7,123 | Cemeteries | 6,953 | - | 6,953 |
| Diocesan Administration | 3,828,634 | - | 3,828,634 | Diocesan Administration | 3,730,133 | - | 3,730,133 |
| Auxiliary Services | 2,683,121 | - | 2,683,121 | Auxiliary Services | 2,940,687 | - | 2,940,687 |
| Total Expenses | 12,887,053 | - | 12,887,053 | Total Expenses | 12,220,628 | - | 12,220,628 |
| CHANGE IN NET ASSETS | (1,250,357) | (434,066) | (1,684,423) | CHANGE IN NET ASSETS | (2,007,805) | (3,017,529) | (5,025,334) |
| CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN | (286,663) | - | (286,663) | CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN | 40,142 | - | 40,142 |
| NET ASSETS - BEGINNING OF YEAR | 9,372,786 | 16,939,703 | 26,312,489 | NET ASSETS - BEGINNING OF YEAR | 11,340,449 | 19,957,232 | 31,297,681 |
| NET ASSETS - END OF YEAR | \$ 7,835,766 | \$ 16,505,637 | \$ 24,341,403 | NET ASSETS - END OF YEAR | \$ 9,372,786 | \$ 16,939,703 | \$ 26,312,489 |

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, 2023*

| | Religious Personnel | | | | Cemeteries | Diocesan Administration | | Auxiliary Services | 2023 Totals |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|-------------------------|---------------------|----------------------|-------------|
| | Pastoral | Development | Education | Social Services | | | | | |
| Salaries | \$ 183,365 | \$ 123,779 | \$ 641,255 | \$ 77,652 | \$ - | \$ 1,206,856 | \$ 310,300 | \$ 2,543,207 | |
| Retirement Benefit Payments | 12,237 | 985,629 | 39,153 | 6,521 | - | 117,779 | 30,054 | 1,913,373 | |
| Payroll Taxes | 12,252 | 3,175 | 42,427 | 5,914 | - | 85,871 | 22,836 | 172,475 | |
| Employee Benefits | 34,575 | 387,355 | 28,965 | 1,568 | - | 123,796 | 24,185 | 600,444 | |
| Total Salaries and Related Expenditures | 242,429 | 1,499,938 | 751,800 | 91,655 | - | 1,534,302 | 387,375 | 4,507,499 | |
| Travel and Mileage | 3,986 | 10,528 | 17,437 | 1,771 | - | 14,575 | 294 | 48,591 | |
| Postage | 1,585 | 529 | 783 | 119 | - | 16,396 | 2,441 | 21,853 | |
| Printing and Photocopying | 264 | 516 | 95 | - | - | 3,033 | 47,564 | 51,472 | |
| Newspaper Print | - | - | - | - | - | - | 11,157 | 11,157 | |
| Insurance | 14,382 | 3,417 | 917 | 100 | - | 37,283 | 1,367,217 | 1,423,316 | |
| Insurance Claims | - | - | - | - | - | - | 556,697 | 556,697 | |
| Utilities | 7,529 | - | - | - | - | 28,439 | - | 35,968 | |
| Telephone and Fax | 1,577 | 1,092 | 10,386 | 2,244 | - | 13,099 | 845 | 29,243 | |
| Repairs and Maintenance | 44,612 | 2,660 | 224 | 58 | - | 41,994 | 403 | 89,951 | |
| Rentals and Leases | 11,225 | 13,185 | 6,492 | 21,483 | - | - | - | 52,385 | |
| Office Supplies | 873 | 1,972 | 1,433 | 1,571 | - | 45,749 | 604 | 52,202 | |
| Advertising | 116 | 200 | 255 | 623 | - | 10,299 | 279 | 11,772 | |
| Dues and Memberships | 1,167 | 4,117 | 2,616 | 439 | 515 | 44,202 | 670 | 53,726 | |
| Meetings and Conferences | 5,773 | 4,470 | 4,440 | 147 | - | 26,175 | 2,116 | 43,121 | |
| Grants | 104,048 | 34,935 | 1,605,535 | 126,777 | - | 468,316 | - | 2,339,611 | |
| Professional Services | 28,262 | 36,840 | 8,190 | 8,457 | 6,608 | 1,286,757 | 163,545 | 1,538,659 | |
| Awards and Gifts | - | 1,179 | 1,118 | 1,303 | - | 21,533 | - | 25,133 | |
| Books, Periodicals and Subscriptions | 1,032 | 13,264 | 27 | 2,257 | - | 3,040 | 587 | 20,207 | |
| Residence and Building Supplies | 3,631 | - | 14,414 | 3,950 | - | 5,483 | - | 27,478 | |
| Workshops | 2,729 | 29,190 | 35,776 | 8,285 | - | 6,343 | - | 82,323 | |
| Licensing Fees | 835 | 39,658 | - | - | - | 28,330 | - | 68,823 | |
| Liturgical Supplies | - | - | - | - | - | - | - | - | |
| Special Care of Priests | - | 188,277 | - | - | - | - | - | 188,277 | |
| Program Supplies | 4,742 | 1,938 | 9,253 | 24,382 | - | 38,085 | 365 | 78,765 | |
| Bad Debt Expenses/Forgiveness of Debt | - | 865,051 | - | - | - | - | (110,567) | 754,484 | |
| Depreciation and Amortization | - | - | - | - | - | 154,225 | - | 154,225 | |
| Interest and Dividends | - | - | - | - | - | - | 251,128 | 251,128 | |
| Taxes | - | - | - | - | - | 86 | 401 | 487 | |
| Charter Audit | - | - | - | - | - | 890 | - | 890 | |
| Tuition | - | 367,610 | - | - | - | - | - | 367,610 | |
| Total Expenditures | \$ 480,797 | \$ 3,120,566 | \$ 2,473,421 | \$ 293,391 | \$ 7,123 | \$ 3,828,634 | \$ 2,683,121 | \$ 12,887,053 | |

Statements of Functional Expenses For the year ended June 30, 2022

| | Religious Personnel | | | | Cemeteries | Diocesan Administration | | Auxiliary Services | 2022 Totals |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|-------------------------|---------------------|----------------------|-------------|
| | Pastoral | Development | Education | Social Services | | | | | |
| 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 | |
| Total Salaries and Related Expenditures | 267,163 | 1,456,964 | 760,377 | 76,998 | - | 1,440,471 | 359,478 | 4,361,451 | |
| 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 | |
| Total Expenditures | \$ 486,627 | \$ 2,417,589 | \$ 2,429,792 | \$ 208,847 | \$ 6,953 | \$ 3,730,133 | \$ 2,940,687 | \$ 12,220,628 | |

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Statements of Cash Flows For the years ended June 30, 2023 and 2022

| | <u>6/30/2023</u> | <u>6/30/2022</u> |
|--|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in Net Assets | \$ (1,684,423) | \$ (5,025,334) |
| ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| Depreciation | 154,225 | 127,310 |
| Net Realized and Unrealized (Gains) Losses on Investments | (624,322) | 3,978,588 |
| (Gain) Loss on Sale of Fixed Assets | (7,835) | - |
| Change in the Value of Charitable Gift Annuity (CGA) | 47,599 | 48,101 |
| Decrease (Increase) In: | | |
| Accounts, Grants, and Loans Receivable | 506,946 | 180,704 |
| Accrued Interest Receivable | 14,422 | (12,608) |
| Due from Lay Employees' Retirement Obligations | - | 24,646 |
| Inventories | 1,626 | 5,746 |
| Prepaid Expenses | (50,176) | (26,952) |
| Increase (Decrease) In: | | |
| Accounts Payable | 4,240 | 264,684 |
| Accrued Compensation | 16,608 | (1,415) |
| Accrued Interest Payable | (17,315) | (3,636) |
| Deferred Revenue | 210,116 | (53,221) |
| Reserve for Insurance Claims | (45,052) | (43,456) |
| Other Liabilities | 9,724 | 70,614 |
| Net Cash Provided (Used) by Operating Activities | <u>(1,463,617)</u> | <u>(466,229)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of Furnishings and Equipment | (179,242) | (499,013) |
| Net Change In: | | |
| Investments | 533,089 | 11,145,119 |
| Loans Receivable - Parishes and Affiliates | 309,784 | (137,133) |
| Deposits Payable | (1,236,178) | (1,887,674) |
| Diocesan Trust Fund | 208,161 | (6,091,005) |
| Endowment Fund | 19,467 | (174,146) |
| Net Cash Provided (Used) by Investing Activities | <u>(344,919)</u> | <u>2,356,148</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from New Annuities | - | 262,804 |
| Annuity Payments and Payoffs | (81,033) | (73,852) |
| Net Cash Provided (Used) by Financing Activities | <u>(81,033)</u> | <u>188,952</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | <u>(1,889,569)</u> | <u>2,078,871</u> |
| CASH AND CASH EQUIVALENTS - Beginning of Year | <u>3,615,056</u> | <u>1,536,185</u> |
| CASH AND CASH EQUIVALENTS - END OF YEAR | <u>\$ 1,725,487</u> | <u>\$ 3,615,056</u> |

**SUPPLEMENTAL CASH FLOW DISCLOSURES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

| | | |
|--|------------|------------|
| Cash Paid During the Year for Interest | \$ 127,236 | \$ 286,932 |
|--|------------|------------|

The accompanying notes are an integral part of these financial statements

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

Schedules of Program and Other Expenses For the years ended June 30, 2023 and 2022

| | <u>6/30/2023</u> | <u>6/30/2022</u> |
|--|----------------------|----------------------|
| PASTORAL | | |
| Respect Life | \$ 21,063 | \$ 11,740 |
| Pastoral Grants | 55,176 | 50,185 |
| Tribunal | 65,537 | 64,308 |
| Evangelization | 89,490 | 87,644 |
| Formation for Ministry | 41,889 | 32,967 |
| Department of Worship | 30,015 | 28,021 |
| Indian Apostolate | 10,000 | 10,000 |
| Missionary Projects of the Diocese | 81,650 | 116,031 |
| Guggenheim Center | 85,026 | 49,509 |
| Other Pastoral | 951 | 36,222 |
| Total Pastoral Expenses | <u>480,797</u> | <u>486,627</u> |
| RELIGIOUS PERSONNEL DEVELOPMENT | | |
| Priest and Pastoral Personnel | 41,945 | 82,567 |
| Vicar for Religious | 42,110 | 43,833 |
| Vocations | 56,406 | 51,271 |
| Education of Priests and Seminarians | 1,409,265 | 668,043 |
| Care of Clergy | 1,492,875 | 1,504,236 |
| Council of Priests | 208 | - |
| Permanent Diaconate Formation Program / Ordained Deacons | 77,757 | 67,639 |
| Total Religious Personnel Development Expenses | <u>3,120,566</u> | <u>2,417,589</u> |
| EDUCATION | | |
| Education Grants | 250,430 | 240,250 |
| Catholic Schools | 1,881,099 | 1,851,111 |
| Communications | 17,661 | 16,776 |
| Christian Formation | 125,239 | 120,352 |
| Family Life/Natural Family Planning | 103,956 | 99,249 |
| Campus Ministry | 95,036 | 102,054 |
| Total Education Expenses | <u>2,473,421</u> | <u>2,429,792</u> |
| SOCIAL SERVICES | | |
| Social Service Grants and Donations | 124,723 | 109,856 |
| Catholic Youth Ministry | 168,668 | 98,991 |
| Total Social Services Expenses | <u>293,391</u> | <u>208,847</u> |
| CEMETERIES | | |
| Operations | 7,123 | 6,953 |
| DIOCESAN ADMINISTRATION | | |
| Diocesan Administration | 2,330,401 | 2,310,920 |
| Solidarity in Faith | 115,000 | 67,665 |
| Bishop's Residence | 83,110 | 88,381 |
| Planning | 9,696 | 13,299 |
| Development Office | 318,179 | 331,548 |
| Diocesan Fiscal Office | 380,370 | 362,669 |
| Catholic Charities Fiscal Office | 98,862 | 96,469 |
| Parish Services | 101,771 | 93,575 |
| Safe Environment | 109,723 | 114,775 |
| Information Technology | 184,325 | 159,860 |
| Human Resources | 97,014 | 90,360 |
| Archives | 183 | 612 |
| Total Diocesan Administration Expenses | <u>3,828,634</u> | <u>3,730,133</u> |
| AUXILIARY SERVICES | | |
| Protected Self-Insurance Program | 2,159,006 | 2,156,538 |
| Disability Insurance | 62,057 | 46,370 |
| Unemployment Insurance | 30,455 | 14,409 |
| North Country Catholic | 167,230 | 153,750 |
| Diocesan Loan Fund | 27,208 | 316,262 |
| Endowment Fund | 123,892 | 144,641 |
| Charitable Gift Annuity Program | (102) | 5,072 |
| Wadhams Hall | 113,375 | 103,645 |
| Total Auxiliary Services Expenses | <u>2,683,121</u> | <u>2,940,687</u> |
| TOTAL | <u>\$ 12,887,053</u> | <u>\$ 12,220,628</u> |

See Auditors' Report

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements - June 30, 2023

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 5 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 6 and 13).

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

Marketable securities are recorded at their fair value as outlined in Note 7. Certain other investments with no readily available fair value are carried at cost as outlined in Note 8.

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, 2023 and 2022, the recognized value of these services was \$ 52,879 and \$ 53,176, 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, 2023, the Diocese does not believe that it has taken any positions that would require the recording of any tax liability or tax asset.

Cash and Cash Equivalents

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

Functional Allocation of Expenses

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

Subsequent Events

The Diocese has evaluated subsequent events through October 24, 2023, which is the date the financial statements were available to be issued.

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements - June 30, 2023

NOTE 3 - GOING CONCERN UNCERTAINTY

On February 14, 2019, New York State signed into law the Child Victims Act (CVA). This legislation provided for the following:

- Extended New York State's statute of limitations for child abuse claims;
- Allowed for criminal charges against abusers of children until their victims turn 28 years of age, vs. the previous law which provided that right up to age 23;
- Allowed for civil actions against abusers, and institutions where they were abused, until their victims turn 55; and
- Opened a two-year window beginning on August 14, 2019, permitting any victim of child abuse to take civil action, regardless of when the abuse occurred. This window was extended to August 14, 2021.

As a result of the passage of the CVA, through the date of this report, the Diocese has been notified or become aware of a significant number of abuse related claims for alleged inappropriate conduct. The aggregate liability for damages from these claims and lawsuits are expected to be material, although presently not determinable. During the timeframe of the alleged abuses, the Diocese had a combination of commercial insurance coverage and self-insurance programs. At present, the Diocese is not certain as to the amount of commercial coverage available to assist it in meeting its ultimate obligations for these matters.

In response to the magnitude of both the number of claims and lawsuits and alleged damages, on July 17, 2023, the Diocese filed a voluntary petition for reorganization under Chapter 11 of the Federal Bankruptcy Code and was authorized to continue managing and operating as a debtor in possession subject to the control and supervision of the Bankruptcy Court. The Diocese believes that this filing best allows the Diocese to manage the claims adjudication process in an orderly manner as well as to ensure the equitable treatment of all claimants. The Diocese believes that this process will result in the eventual settlement of the claims and ultimately in the Diocese's ability to conduct ongoing business operations consistent with recent historical practices.

The ability of the Diocese to remain as a going concern and meet its obligations as they become due is dependent on the outcome of the reorganization case. These factors create substantial doubt about the Diocese's ability to continue as a going concern for the year following the date the financial statements are available to be issued. The financial statements do not include any adjustments that might be necessary if the Diocese is unable to continue as a going concern.

NOTE 4 - 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.

| | 6/30/2023 | 6/30/2022 |
|---------------------------------------|---------------------|---------------------|
| Cash and Cash Equivalents..... | \$ 1,725,487 | \$ 3,615,056 |
| Accounts and Interest Receivable..... | 955,517 | 844,659 |
| Short-term Loans Receivable: | | |
| Ministry..... | 7,506 | 51,907 |
| Parish and Affiliates..... | 423,198 | 450,781 |
| | <u>\$ 3,111,708</u> | <u>\$ 4,962,403</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 10, 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 5 - ACCOUNTS RECEIVABLE

Accounts receivable for the years ending June 30, 2023 and 2022 consists of the following:

| | 6/30/2023 | 6/30/2022 |
|---|-------------------|-------------------|
| North Country Catholic..... | \$ 3,286 | \$ 1,492 |
| Excess Insurance Carriers..... | 233,159 | 219,458 |
| Due from Parishes and Other Diocesan Entities: | | |
| Protected Self-Insurance Premiums..... | 155,123 | 93,919 |
| Health Insurance Premiums..... | 19,576 | 30,434 |
| Parish Assessments..... | 69,017 | 46,057 |
| Other..... | 337,625 | 301,146 |
| Total..... | <u>\$ 817,786</u> | <u>\$ 692,506</u> |

NOTE 6 - 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.

Loans receivable from ordained priests were written off in 2022-23 since it is the current administration's policy to grant forgiveness on an annual basis.

The loans receivable at June 30, 2023 and 2022 was \$ 1,026,776 and \$ 1,647,101, respectively. The loan loss reserve at June 30, 2023 and 2022 was \$ 513,388 and \$ 576,485, respectively.

Future maturities of the loans receivable are as follows:

| | |
|-----------------|---------------------|
| June 30, | |
| 2024..... | \$ 7,506 |
| 2025..... | 26,420 |
| 2026..... | 26,420 |
| 2027..... | 29,848 |
| 2028..... | 29,848 |
| Thereafter..... | <u>906,734</u> |
| | <u>\$ 1,026,776</u> |



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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, 2023

NOTE 7 - INVESTMENTS

Investments carried at fair value at June 30, 2023 and 2022 consist of the following:

| | Cost | Fair Value (Carrying Amount) |
|---|---------------|------------------------------------|
| June 30, 2023 | | |
| U.S. Government and Agency Obligations | \$ 18,944,264 | \$ 17,565,779 |
| Stocks | 12,854,815 | 15,273,389 |
| Mutual Funds | 12,529,787 | 11,999,871 |
| Corporate Obligations | 1,916,586 | 1,693,021 |
| Dimensional Fund Advisors | 990,750 | 875,334 |
| The Investment Fund for Foundations- Real Opportunity Fund | 146,409 | 102,182 |
| Christian Brothers Investment Services | 10,296,920 | 9,468,283 |
| Total | \$ 57,679,531 | \$ 56,977,859 |
| Investment income consists of the following | | |
| Interest and Dividends | | \$ 1,155,053 |
| Unrealized Gain (Loss) on Investments | | 1,157,791 |
| Realized Gain (Loss) on Investments | | (533,469) |
| Total Investment Income | | 1,779,375 |
| Investment Fees | | (167,842) |
| Net Investment Income | | \$ 1,611,533 |
| June 30, 2022 | | |
| 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 |
| Total | \$ 60,116,362 | \$ 56,833,416 |
| 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 | | \$ (2,997,253) |

NOTE 8 - OTHER INVESTMENTS

At June 30, 2023 and 2022, other investments consisted of the following:

| | 6/30/2023 | 6/30/2022 |
|---|------------|------------|
| The National Catholic Risk Retention Group (at cost) | \$ 132,248 | \$ 132,248 |
| The Bishop's Plan Insurance Company | 389,818 | 443,028 |
| Total | \$ 522,066 | \$ 575,276 |

NOTE 9 - LAND, BUILDINGS, AND EQUIPMENT

Land, buildings, and equipment as of June 30, 2023 and 2022 consist of the following:

| | 6/30/2023 | 6/30/2022 |
|--|--------------|--------------|
| Land and Improvements | \$ 957,034 | \$ 957,034 |
| Buildings and Improvements | 3,091,221 | 2,985,114 |
| Furnishings and Equipment | 480,747 | 433,612 |
| Accumulated Depreciation | (4,529,002) | (4,375,760) |
| Land, Buildings, and Equipment - Net | \$ 2,307,056 | \$ 2,274,204 |

Depreciation charged to operations for the years ended June 30, 2023 and 2022 was \$ 154,225 and \$ 127,310, respectively.

NOTE 10 - 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, 2023 and 2022.

| | Self-Insured Retention | Maximum Coverage |
|--|---------------------------|---------------------|
| Coverage 2022 - 2023 | | |
| All Risk, Property, Equipment, and Auto Physical Damage | \$ 250,000 | \$ 100,000,000 |
| Boiler and Machinery | 2,500 | 50,000,000 |
| General Liability, Auto Liability, Directors and Officers Liability | 250,000 | 10,000,000 |
| Workers' Compensation | 200,000 | Statutory |
| Sexual Misconduct | 250,000 | 3,000,000 |
| Coverage 2021 - 2022 | | |
| 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, 2023 and 2022, this accrued liability amounted to \$ 1,028,979 and \$ 1,074,031, respectively.

The Diocese has in place a letter of credit in the amount of \$ 1,950,707 as of June 30, 2023, and June 30, 2022, 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, 2023 and 2022. The current letter of credit expires in November of 2023. The Diocese has pledged securities with a fair market value of \$ 2,290,215 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, 2023 and 2022 follows:

| | 2023 | 2022 |
|--------------------------------------|--------------|--------------|
| For the Years Ended June 30, | | |
| Premium Revenue | \$ 2,295,865 | \$ 2,176,614 |
| Investment Earnings | (48,589) | (2,990) |
| Total Revenues | 2,247,276 | 2,173,624 |
| Net Claims and Reserve Expense | 486,113 | 702,322 |
| Administrative Costs | 307,106 | 238,436 |
| Departmental Grants | 117,404 | 99,390 |
| Commercial Insurance Premiums | 1,365,787 | 1,215,779 |
| Total Expenses | 2,276,410 | 2,255,927 |
| Net Insurance Activity | (29,134) | (82,303) |
| Net Assets - Beginning of Year | 1,674,866 | 1,757,169 |
| Net Assets - End of Year | \$ 1,645,732 | \$ 1,674,866 |

NOTE 11 - 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 12 - 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, 2023

NOTE 13 - 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, 2023 and 2022, the loans receivable outstanding totaled \$ 2,946,757 and \$ 3,367,108, respectively. The loan loss reserve at June 30, 2023 and 2022 was \$ 590,000 and \$ 700,567, 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, 2023 and 2022, unless agreed upon otherwise. Interest received on outstanding loans amounted to \$ 97,561 and \$ 105,169 for the years ended June 30, 2023 and 2022, respectively.

Future maturities of the loans receivable are as follows:

| June 30, | | |
|------------------|----|------------------|
| 2024..... | \$ | 423,198 |
| 2025..... | | 399,830 |
| 2026..... | | 354,843 |
| 2027..... | | 219,830 |
| 2028..... | | 163,566 |
| Thereafter | | <u>1,385,490</u> |
| | \$ | <u>2,946,757</u> |

Deposits Payable

Deposits payable are due to the Diocese, parishes, and other related entities on demand. As of June 30, 2023 and 2022 these deposits payable totaled \$ 10,294,987 and \$ 11,531,165, respectively. Interest on deposits was paid at 1.5% for the years ended June 30, 2023 and 2022 and amounted to \$ 127,236 and \$ 286,932, respectively.

NOTE 14 - 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 parishes and related entities. The fund is designed to pay quarterly dividends and to grow the principal to offset inflation. As of June 30, 2023 and 2022, the Diocesan Trust Fund balance was \$ 25,206,761 and \$ 24,998,600, respectively.

Total dividends paid from the Diocesan Trust Fund for the years ended June 30, 2023 and 2022 were \$ 875,000, respectively, for each year.

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, 2023 and 2022, the value per share was \$ 42.415 and \$ 41.060, respectively. The original per share value in 1977 was \$ 10 per share.

NOTE 15 - 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 16 - PRIESTS' RETIREMENT PLAN

The Diocese has a non-qualified retirement plan which covers all eligible Diocesan priests. During the years ended June 30, 2023 and 2022 the Plan paid retirement benefits and the total cost of health insurance premiums for the retired priests.

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

The assets and liabilities of the fund at June 30, 2023 and 2022 are as follows:

| | 2023 | 2022 |
|--|---------------------|---------------------|
| Cash and Cash Equivalents..... | \$ 266,416 | \$ 593,995 |
| Investments at Fair Value | 8,487,434 | 8,666,726 |
| Accounts Receivable | 11,885 | 1,954 |
| Accrued Investment Income | 13,763 | 14,743 |
| Due from (to) Operating Fund..... | <u>(258,818)</u> | <u>(202,171)</u> |
| Total Assets..... | <u>\$ 8,520,680</u> | <u>\$ 9,075,247</u> |
| Net Assets with Donor Restrictions | <u>\$ 8,520,680</u> | <u>\$ 9,075,247</u> |

Investments with readily determinable market values at June 30, 2023 and 2022 consist of the following:

| | Cost | Fair Value (Carrying Amount) |
|--|---------------------|------------------------------------|
| June 30, 2023 | | |
| U.S. Government and Agency Obligations | \$ 2,198,092 | \$ 2,015,569 |
| Corporate Obligations | 513,763 | 454,730 |
| Mutual Funds..... | 1,034,426 | 1,054,375 |
| Equities..... | 1,247,050 | 1,524,927 |
| Dimensional Fund Advisors | 364,750 | 324,362 |
| The Investment Fund for Foundations- | | |
| Real Opportunity Funds | 43,061 | 30,052 |
| Christian Brothers Investment Services | <u>3,353,463</u> | <u>3,083,419</u> |
| Total | <u>\$ 8,754,605</u> | <u>\$ 8,487,434</u> |

Investment income consists of the following:

| | |
|---|-------------------|
| Interest and Dividends | \$ 221,700 |
| Unrealized Gain (Loss) on Investments | 425,822 |
| Realized Gain (Loss) on Investments | <u>(25,144)</u> |
| Total Investment Income..... | 622,378 |
| Investment Fees | <u>(34,721)</u> |
| Net Investment Income | <u>\$ 587,657</u> |

| | Cost | Fair Value (Carrying Amount) |
|--|---------------------|------------------------------------|
| June 30, 2022 | | |
| 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..... | (606,000) |
| Investment Fees | <u>(43,325)</u> |
| Net Investment Income | <u>\$ (1,249,317)</u> |

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg

Notes to the Financial Statements - June 30, 2023

NOTE 17 - FAIR VALUE MEASUREMENTS

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

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

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

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

The following tables present the Diocese's investments at June 30, 2023 and 2022, 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 2023 | 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 | \$ 17,565,779 | \$ 17,565,779 | \$ - | \$ - |
| Stocks | 15,273,389 | 15,273,389 | - | - |
| Equity Funds | 2,337,376 | 2,337,376 | - | - |
| Bond Funds | 8,411,916 | 8,411,916 | - | - |
| Real Estate Investment Funds | 1,250,579 | 1,250,579 | - | - |
| Corporate Obligations | 1,693,021 | - | 1,693,021 | - |
| Dimensional Fund Advisors | 875,334 | 875,334 | - | - |
| The Investment Fund For Foundations – Real Opportunity Fund | 102,182 | - | - | 102,182 |
| Christian Brothers Investment Services | 9,468,283 | 9,468,283 | - | - |
| The National Catholic Risk Retention Group | 132,248 | - | - | 132,248 |
| The Bishop's Plan Insurance Company | 389,818 | - | - | 389,818 |
| | <u>\$ 57,499,925</u> | <u>\$ 55,182,656</u> | <u>\$ 1,693,021</u> | <u>\$ 624,248</u> |

NOTE 17 - FAIR VALUE MEASUREMENTS (Continued)

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

| | Real Opportunity Fund | National Catholic Risk Retention | Bishop's Plan Insurance Company | Total |
|---|-----------------------------|--|---|---|
| Balance at June 30, 2022 | \$ 131,267 | \$ 132,248 | \$ 443,028 | \$ 706,543 |
| Purchases | - | - | - | - |
| Capital Distributions | (1,937) | - | - | (1,937) |
| Sales | - | - | - | - |
| Unrealized Gains (Losses) | (27,148) | - | - | (27,148) |
| Increase (Decrease) in Members Surplus | - | - | (53,210) | (53,210) |
| Balance at June 30, 2023 | <u>\$ 102,182</u> | <u>\$ 132,248</u> | <u>\$ 389,818</u> | <u>\$ 624,248</u> |
| | 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 | \$ 16,952,596 | \$ - | \$ - |
| 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>\$ 53,793,779</u> | <u>\$ 2,908,370</u> | <u>\$ 706,543</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, 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 in Member's 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> |

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, 2023

NOTE 18 - NET ASSETS AND ENDOWMENTS

Net assets without donor restrictions at June 30, 2023 and 2022 are as follows:

| | <u>6/30/2023</u> | <u>6/30/2022</u> |
|---|---------------------|---------------------|
| Operating Funds..... \$ | 1,018,157 | \$ 2,502,981 |
| Board Designated: | | |
| Capital Improvements..... | 65,917 | 65,917 |
| Charitable Needs of the Diocese..... | 288,432 | 222,966 |
| Catholic Education..... | 4,088 | 4,088 |
| Bishop's Discretionary..... | 10,477 | 10,477 |
| Guggenheim Maintenance..... | 9,188 | 145,914 |
| St. Joseph's Emergency Fund..... | 31,416 | 31,416 |
| St. Paul's..... | 21,312 | 21,312 |
| Bishop's Retirement..... | 602,686 | 600,414 |
| Bishop's Contingency..... | 130,000 | 130,000 |
| Bishop's Heritage Circle..... | 34,639 | 35,587 |
| Priests' Graduate Studies..... | 49,413 | 41,658 |
| Protected Self-Insurance..... | 1,698,942 | 1,674,866 |
| Unemployment..... | 339,218 | 316,186 |
| Disability..... | 293,135 | 275,558 |
| Deposit and Loan Fund..... | 1,655,985 | 1,652,985 |
| LEAD..... | 770 | 770 |
| 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 | 537,500 |
| Support of Action Plan Committee..... | 64,803 | 65,087 |
| Catholic School Financial Support..... | 15,494 | 37,170 |
| Catholic School Curriculum..... | 13,632 | 10,469 |
| Youth Ministry..... | 2,242 | 3,071 |
| Vocations (Youth)..... | 2,249 | 3,127 |
| Evangelization..... | 4,905 | 4,905 |
| Youth Adult Ministry..... | 660 | 660 |
| Solidarity (Diocese of Latakia, Syria)..... | 142,219 | 179,415 |
| Contributions to Foundation..... | 337,500 | 337,500 |
| | <u>\$ 7,835,766</u> | <u>\$ 9,372,786</u> |

Net assets with donor restrictions at June 30, 2023 and 2022 are as follows:

| | <u>6/30/2023</u> | <u>6/30/2022</u> |
|--|----------------------|----------------------|
| Annuity Funds..... \$ | 124,269 | \$ 124,269 |
| Charitable Gift Annuities..... | 287,282 | 305,763 |
| Annie Peck..... | 12,933 | 12,502 |
| Indian..... | 116 | 115 |
| Missionary Projects..... | 227,092 | 239,759 |
| Priests' Disability..... | 14,179 | 29,179 |
| Bourdon Estate..... | 54,911 | 54,501 |
| Priests' Retirement..... | 8,520,680 | 9,075,247 |
| K of C Foundation Fellowship..... | 120,510 | 116,404 |
| Communications..... | 5,330 | 5,637 |
| Mallette Scholarship..... | 20,947 | 24,616 |
| Catholic Campaign for Human Development..... | 13,587 | 12,335 |
| Education of Seminarians..... | 1,479,568 | 1,225,097 |
| Mear Scholarship Endowment..... | 126,180 | 123,554 |
| Education Grants..... | 5,791 | 5,706 |
| Rachael's Vineyard..... | 4,608 | 4,660 |
| Spratt Memorial..... | 49,266 | 42,755 |
| Bishop's Good Samaritan Fund..... | 6,748 | 5,858 |
| Formation for Ministry..... | 44,191 | 38,357 |
| Vocation..... | 2,661 | 3,625 |
| Foundation Support for Education..... | 74,597 | 72,065 |
| Special Care of Priests..... | 305,921 | 381,750 |
| Continuing Formation of Priests..... | 406 | 400 |
| NYS Paid Family Leave..... | 168,255 | 140,630 |
| K of C Foundation Fellowship..... | 81,092 | 81,092 |
| Reverend O.L. Bentley Fund..... | 48,783 | 47,767 |
| Kelly-Rivette Trust Fund..... | 22,790 | 22,316 |
| Annie Peck Fund..... | 20,704 | 20,273 |
| Mallette Catholic School Endowment Fund..... | 654,396 | 640,779 |
| Youth Sports Camp Endowment Fund..... | 110,739 | 108,435 |
| Weidner Memorial Endowment..... | 1,586,568 | 1,553,554 |
| Halsey Sequin Fund..... | 8,699 | 8,518 |
| Rev. John Fallon Fund..... | 111,728 | 109,403 |
| Steinbrickner Estate..... | 8,514 | 8,337 |
| Marullo Mass Fund..... | 6,744 | 6,603 |
| St. Thomas More Endowment..... | 92,233 | 90,314 |
| Support from Capital Campaign | | |
| Guggenheim..... | 124,391 | 104,390 |
| St. Mary's Cathedral..... | 208,800 | 440,887 |
| Benefits for Retired Priests..... | 910,033 | 861,678 |
| Education of Seminarians..... | 839,395 | 790,573 |
| | <u>\$ 16,505,637</u> | <u>\$ 16,939,703</u> |

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.



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, 2023

NOTE 18 - NET ASSETS AND ENDOWMENTS (Continued)

Changes in endowment net assets for the fiscal years ended June 30, 2023 and 2022 are as follows:

| | |
|--|--------------|
| With Donor Restriction: | |
| 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 |
| Investment Return: | |
| Interest and Dividends..... | 73,058 |
| Realized and Unrealized Gain (Losses)..... | 53,430 |
| Contributions..... | - |
| Appropriations for Expenditure..... | (73,058) |
| Endowment Net Assets, | |
| June 30, 2023 | \$ 2,527,645 |

Return Objectives and Risk Parameters

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

Strategies Employed for Achieving Objectives

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

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

NOTE 19 - COMMITMENTS AND CONTINGENCIES

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 amount was increased to the original quarterly contribution amount of \$ 20,000 in the 2022-23 fiscal year. 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 - 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.

National Eucharistic Congress releases schedule

By Joe Bukurus
Catholic News Agency

With the National Eucharistic Congress just eight months away, the U.S. bishops announced that scholarships and single-day and weekend passes will be available to make it possible for more Catholics to attend the event to be held next July in Indianapolis.

As many as 80,000 Catholics are expected to attend the event from July 17-21, 2024, at Lucas Oil Stadium, home to the Indianapolis Colts.

Almost 30,000 tickets have been sold for the full five-day congress,

which has just released an updated schedule of events. A complete and detailed schedule will be available in January.

The congress is the climax of the bishops' three-year National Eucharistic Revival initiative, which was launched in part because of a Pew Research poll that suggested only one-third of adult Catholics in the U.S. believe in the Church's teaching on the Blessed Sacrament.

Additional polling data released has challenged that poll's findings but still indicates a large number of Catholics don't accept the Church's teaching, or if

they do, don't go to Mass regularly.

Addressing the U.S. bishops at their fall plenary meeting on Nov. 15, Bishop Andrew Cozzens of the Diocese of Crookston, Minnesota, said that "incredible things are happening" as a result of the revival.

Cozzens, the chairman of the National Eucharistic Congress, Inc., pointed to several statistics and updates indicating the revival has already borne fruit. His remarks were reinforced by several bishops who stood up and announced Eucharistic revival initiatives happening in their own

dioceses.

Bishop Thomas Paprocki of Springfield, Illinois, spoke about his diocese's Eucharistic congress, which occurred in October, saying that there's a "spiritual high" among the faithful following the event.

San Francisco Archbishop Salvatore Cordileone also mentioned the Eucharistic congress, which left his archdiocese in a spirit of "prayer and intensity."

Cozzens shared that the Eucharistic revival has garnered almost 8,000 volunteer "parish point persons" while more than 12,000 parish

leaders have downloaded the revival's leader's playbook, a resource that gives concrete steps on how to cultivate the revival in one's community.

Another resource, "Jesus and the Eucharist," a seven-session small-group video series, is being used in "thousands of parishes" with over 32,000 hours viewed, he said.

Tens of thousands have engaged with the revival's "Spark" series, which is a set of prayers, reflections, and spiritual initiatives emailed to one's inbox over nine days, Cozzens said.

VIRTUAL EVENTS

PRIESTHOOD DISCERNMENT

Are you a single Catholic man who is hearing the Lord's call to the Priesthood? Consider joining others virtually who are listening and seeking to respond.

Date: Dec. 3, Jan. 28, Feb. 11

Time: 4 p.m. to 5

Place: Zoom

Features: High school age men and older are invited to join fellow discerners and Father Howard Venette to discuss this vocation.

Contact: You must register in order to attend, please go to www.rcdony.org/priesthooddiscernment

ADIRONDACK MOUNTAIN

CHRISTMAS BAZAAR

Lake Placid – St. Agnes School to have their Annual Christmas Bazaar and Craft Fair.

Date: Dec. 2

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

Features: Our annual Christmas Bazaar is a great way to kick off the Christmas season. You can get trees, wreaths, poinsettias, toys, gifts, crafts, baked goods, raffle, silent auction items and more. Vendor space is available.

Contact: For more information please call 518-523-371 or email info@stagneslp.org.

ONLINE AUCTION

Saranac Lake – Support St. Bernard's School by bidding at the Under the Tree Online Auction.

Date: Bidding between Dec. 3 to Dec. 10

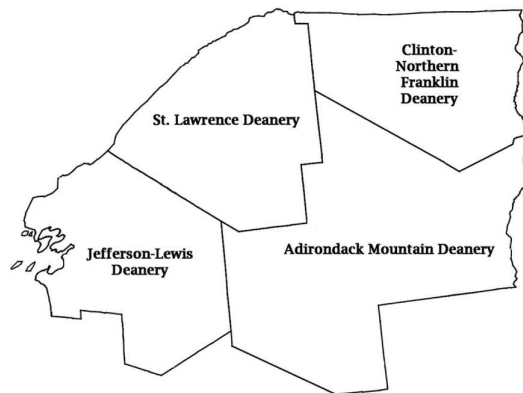
Place: <https://www.32auctions.com/UnderTheTree23>

Features: The Under The Tree Auction is a way for you to support St. Bernard's School AND get your Christmas shopping done all at once! Proceeds go towards educating the next generation of compassionate, and virtuous citizens.

Contact: Call the school office with questions 518-891-2830

CHRISTMAS GALA

Minerva – St. Joseph Catholic Laity for Community Outreach



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

e-mail news@northcountrycatholic.org.

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

presents a North Country Christmas Gala.

Date: Dec. 9

Time: 7 p.m.

Place: Town of Minerva Community Building

Cost: \$25 per person or \$25 per couple, Prime Rib Dinner, hors d'oeuvres, dessert, punch

Features: 50/50 Raffle and Chinese Auction. Wine and Beer will be available.

Contact: Call or text 518, 605, 6857 to reserve your tickets.

CLINTON NORTHERN FRANKLIN

CHRISTMAS FESTIVAL

Altona – Christmas Festival to be held.

Date: Dec. 10

Time: 9:30 a.m. to 4 p.m.

Place: Holy Angels Hall

Features: Craft Fair, Bake Sale, Gift Basket Raffle, Live Nativity, Christmas Concert, Food and Refreshments for sale.

Contact: For more info., please call 518-236-5632

FESTIVAL OF LESSONS AND CAROLS

Plattsburgh – Holy Cross Parish is thrilled to announce its Festival of Lessons and Carols. It combines the timeless beauty of Christmas carols with Scripture readings that summarize Salvation History.

Date: Dec. 17

Time: 6 p.m.

Place: St. John's Church

Features: This event will feature a choir comprised of talented individuals from area churches, coming together to prepare for Christmas through the beauty of music. There is no cost to attend, and all are welcome. Donations are accepted. Join us for this joyful and prayerful time.

Contact: For more information, contact the Holy Cross Parish Office at 518-563-0730

ADORATION

Plattsburgh – Adoration to be held weekly.

Date: Wednesdays, Thursdays and Fridays

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

Place: St. John's in the Holy Family Basement

Features: Come to an out of the way place and rest awhile in Jesus' Presence. Experience His healing power, grace, love and mercy for yourselves and loved ones. Pray for the sick, suffering, vocations, our priests, country and peace in the world.

Contact: For more information, to become a substitute or to sign up for an hour, please contact 518-563-3773.

DEVOTION AND HOLY HOUR

St. Regis Falls – All are invited to

the monthly first Saturday Devotion and Holy Hour for Vocations.

Date: First Saturday of the Month

Time: Following the 4:30 anticipated Mass

Place: St. Ann's Church

Features: Prayer after Mass, Night Prayer, Prayer for All Souls and the Holy Souls, Novena in Honor of Our Lady of the Miraculous Medal, Chaplet of Divine Mercy, The Reparation Rosary of the Blessed Virgin Mary with private meditation on the 15 Mysteries of the Rosary, Adoration of the Blessed Sacrament reposed in the Tabernacle, and Prayers for the Holy Father and his intentions.

JEFFERSON-LEWIS

SPAGHETTI DINNER

Watertown – St. Anthony's Altar and Rosary Society to have a Spaghetti Dinner.

Date: Nov. 30

Time: 4 p.m. to 7

Place: St. Anthony's Msgr. Sechi Hall

Cost: Adult, \$10; Child, \$7

Features: Take-out available, please bring your own containers.

CHRISTMAS

COMMUNITY TABLE

Clayton – Stop into St. Mary's Parish center for the Christmas Community Table.

Date: Dec. 2

Time: 10:30 a.m. to 1 p.m.

Cost: \$10

Features: Enjoy over 50 delicious dishes – everything from appetizers to desserts. Part of the Christmas in Clayton weekend with many venues in the village hosting events. Stay for the Christmas parade at 6 p.m.

Contact: For more information, contact 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. 3

Time: Following 11 a.m. Mass

Place: St. Hedwig's Church

Contact: 315-348-6260

SPAGHETTI & MEATBALL DINNER

Evans Mills – The Indian River Council 7471 Knights of Columbus will be having a spaghetti & meatball dinner.

Date: Dec. 9

Time: 4 p.m. to 7

Place: St. Mary's Parish Center

Cost: Adults, \$9; Seniors, \$8; Children 12 and under, \$5; under 5, Free

Contact: For more information call 315-629-4678

ADVENT PARISH MISSION

Immaculate Conception in Brownville and St. Andrew's Church to have an Advent Parish Mission with the theme of "Waiting in Joyful Hope", with Maryknoll Brother Wayne Fitzpatrick.

Schedule: Dec. 9, 4 p.m. Mass at St. Andrew's; 5:30 p.m. Mass at Immaculate Conception; Dec. 10, 9 a.m. Mass at Immaculate Conception, 10:30 am Mass at St. Andrew's, 7 p.m. Advent Mission Conference: Brownville; Dec. 11., 12 p.m. Mass at Immaculate Conception and Advent Mission Conference (following mass), 7 p.m. Advent Mission Conference: Sackets Harbor; Dec. 12., 9 a.m. Mass at St. Andrew's and Advent Mission Conference (following Mass); 6:30 pm Closing Advent Mission Conference: Brownville; 7:30 pm Closing Advent Mission Conference: Sackets Harbor

ST. LAWRENCE

CATHOLIC PARENTING

Potsdam – A series of workshops from the Franciscan University Catechetical Institute to be held on Catholic Parenting.

Date: First Sunday of the month from Oct. to April

Place: St. Mary's Rectory, second floor

Features: Attend all or only those that interest you. Child care can be provided. Event is free.

Contact: For more information contact Mike Neaton at 315-335-6302 or Liz Tarbox at formationstp@gmail.com

New at the Vatican museums

By Hannah Brockhaus
Catholic News Agency

The Vatican Museums have announced a series of novelties beginning both this month and after the new year, in anticipation of the 2025 Jubilee Year.

The Vatican Museums are open an additional entrance every Friday and Saturday for those who wish to only visit the Necropolis of the Via Triumphalis, the ruins of an ancient Roman burial ground.

The entrance to the archeological site will be the St. Rose Gate of the Vatican, which is located off of Risorgimento Square, about halfway between St. Peter's Square and the main en-

trance to the Vatican Museums off of "Viale Vaticano."

The museums will now also offer a guided tour of the Necropolis, which can also, as before, be visited in with the Vatican Museums or Vatican Gardens.

In light of the increase in tourism, the Vatican Museums will also introduce extended hours to accommodate high visitor demand and overcrowding.

Starting Jan. 1, opening hours will be extended by two hours, from 8 a.m. to 7 p.m.

The current opening hours are from 9 a.m. to 6 p.m. with the last entrance allowed one hour before closing.

For the high tourist season in spring and summer, beginning

March 2024, the museums will also extend their hours on Fridays and Saturdays to 8 p.m.

The museums said guided tours will be limited to a maximum of 20 people and they are adding air conditioning throughout the exhibition rooms.

Additionally, the Vatican Museums will introduce measures to combat a challenge faced by many tourist sites in Rome: the unauthorized resale of tickets.

The automatic purchase of tickets, including through bots, will now be impeded with the introduction of nominative tickets and ID checks.

The price of a ticket to visit the Vatican Museums and Sistine Chapel will also increase from

17 to 20 euros (approximately \$18 to \$21) beginning Jan. 1.

In a press release, the Vatican Museums explained that the raise in ticket price was due to a "general increase in costs."

"The new fee will make it possible to ensure the management of the museum complex and the care of the artistic, historical, and cultural heritage more effectively and in keeping with current needs," it said. "The ultimate goal," it continued, "remains, as always, to offer a better service, closer to the needs of visitors, with particular regard to the faithful who wish to approach the experience that only the greatest collection of Christian artworks is able to offer."

Around the diocese

CONTINUED FROM PAGE 20

BINGO

Canton – The Knights of Columbus will be holding BINGO.

Date: Nov. 20 and 27

Time: Doors open at 4:30 p.m., First call at 7 p.m.

Place: 30 Miner Street

Cost: Admission is \$5 at the door

ROSARY WITH DEVOTIONS

Ogdensburg – The Legion of Mary will pray the rosary with devotions for First Saturday.

Date: Dec. 2

Time: 8 a.m.

Place: Notre Dame Church, Ogdensburg

Features: Rosary with devotions

FIRST SATURDAY ROSARY DEVOTION

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

Date: Dec. 2

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. 2

Time: 9 a.m.

Place: Sacred Heart Church

BAKED POTATO AND MACARONI AND CHEESE BAR

Norfolk – Baked Potato and Macaroni and Cheese bar to be held.

Date: Dec. 3

Time: 11:30 a.m. to 1 p.m.

Place: Fr. Amyot Parish Center

Cost: Adults, \$12; Children 6-12, \$8; under 5, Free

Features: You can have one or the other or mix & match! Dine - In or Carry-Outs are available!

Contact: For more information contact pvsyouthgroup@gmail.com.

TRIVIA NIGHT

Canton – St. Mary's to have a Trivia Night for those 21 years and older.

Date: Dec. 9

Time: Doors open at 5:30 p.m., Trivia starts at 6 p.m.

Place: Parish Center

Cost: \$20 per person, includes 2 alcoholic beverages (beer or wine), 2 Slices of Pizza, popcorn & chips. Non-alcoholic beverages included.

Features: Childcare will be provided. Teams of 4-6 Players,

Single players welcome and will be placed with a team. Door prizes and grand prize!

Contact: Call 315-386-2543 for more info or to sign your team up or visit www.cantonicatholics.com/trivia

MONTHLY BRUNCH

Norfolk – Parish of the Visitation and St. Raymond's will have their monthly Knights of Columbus Brunch.

Date: Dec. 10 (Second Sunday of each month)

Time: 9 a.m. to 12:30 p.m.

Place: Father 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.

MEAL DELIVERY DRIVERS NEEDED

The St. Lawrence County Office for the Aging is seeking drivers for home delivered meals in Brasher Falls, DeKalb, Canton, Gouverneur, Morristown, Ogdensburg, Potsdam and Star Lake.

Features: These drivers deliver hot, nutritious meals to older adults. Many are homebound and

receive a lunchtime meal Monday through Friday. Drivers receive a mileage reimbursement. Typical deliveries take place between 9:30 a.m. and 11:30 a.m. Routes can be between one hour and two hours. You can volunteer for one day a week or several. Any help is greatly appreciated.

Contact: If you are interested please contact Danielle Durant at 315-386-4730.

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 Sunday

Time: 4:25 p.m. preceding the 5 p.m. evening 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

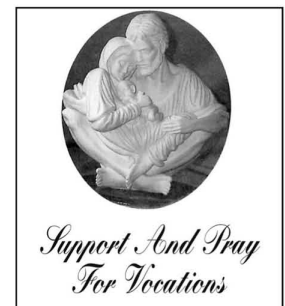
Features: Sign up is not needed.

DIOCESAN EVENTS

ADVENT MYSTERY PLAYERS

The Advent Mystery Players to perform.

Schedule: Nov. 26, 2 p.m. at Summit Village in Watertown; Dec. 3, 6 p.m. at St. Mary's in Potsdam; Dec. 10, 6 p.m. at St. James in Gouverneur; Dec. 17, 7:15 p.m. at Holy Family Church, Watertown.



SCRIPTURE REFLECTIONS

Christ, King of the Universe

Today is the last Sunday of the Church year, the Feast of Christ our King. The readings sum up what we need to remember the most about living as a Catholic Christian, and how God (who is also our judge), will measure our success of failure in living with Him for all eternity.

First, how does God like to think of Himself? Of all His titles, He wants to be known as a "shepherd" who guides and leads us all to His kingdom. The first reading, from the prophet Ezekiel, reveals God's displeasure with the ancient leaders of Israel.

"I myself will look af-

ter and tend my sheep." Tenderly He will watch out for our every need - "twenty-four or seven!"

"I will rescue them from every place where they were scattered when it was cloudy or dark," He says.

Further, this perfect shepherd will seek out the lost, the injured, and the sick.

Can you imagine how much loving care our Good Shepherd takes of each one of us? We know how often we have strayed away from one or other of the commandments, and how often we have strayed away from prayer? How did we ever get back? It was through the whis-



Monsignor Paul E. Whitmore

November 26

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

READINGS

Ezekiel 34:11-12, 15-17
Corinthians 15:20-26, 28
Matthew 25:31-46

perings in our heart and the love of the Shepherd guiding us back. He is a Good Shepherd guiding us all the time. How fortunate we are!

What a King we have! How lovable and just!

No wonder our present Holy Father, Pope Francis, is so upset with clergy and laypeople who think of their own comfort first and neglect to care for beggars and the crippled and the needy. He's upset when we don't think

of them as children of God, the same as we are, and as our brothers and sisters.

The second reading from St. Paul to the Corinthians shows us how we are promised resurrection and a share in the treasures of heaven through the sufferings, death, and resurrection of Jesus, the Son of God. We could have no richer inheritance.

In the Gospel, we have all the guidelines spelled out for our "final exam". Jesus will say to us, "Inherit the kingdom prepared for you ... for I was hungry and you gave me food, I was thirsty and you gave me drink, a stranger and you welcomed me..."

It all seems so simple. Anyone can share

what they have, or take time out to visit a sick and lonely relative or acquaintance. If we welcome a stranger, then they can easily become our friend. All we have to do is to recognize Christ in everyone we meet.

All we have to do is to listen more to the voice of Jesus speaking through the church and through the Holy Father, and through our really good friends whom we can trust.

If we are alert and really follow His love, then we are promised Heaven in the company of the King Himself! This week marks the end of the Church year. It's the end of one journey and the beginning of the new one next Sunday as Advent begins.

CALLED TO SERVE

And the survey says...

Have you ever created a survey?

There are distinct types of surveys. The construct depends a great deal on what you are trying to learn from the survey.

A political survey measures your likes and dislikes for a candidate or an issue or two. I often wonder if anyone reads the suggestions or comments we are invited to make at the end of a political survey. Probably not.

Then there is the survey that attempts to gather information of one sort or another. Demographic stuff comes to mind. The survey might be trying, for example, to answer the question: how many left-handed deacons are

there in the Diocese of Ogdensburg?

That was rhetorical, brothers. I really don't care which of your hands is dominant.

The committee planning the 2024 Deacon Assembly will send a survey soon that solicits interest in a number of different workshop possibilities. Hey deacons, wives, and widows of deacons, watch for that survey coming soon.

Then there is the "how'd we do?" survey.

That survey comes from any vendor you have had dealings with recently. Car dealers and large clothing stores like these surveys. They send them by email or text. If you don't answer the first

time, they will try again, and again, and again to get you to respond.

I must, for the sake of transparency, admit I have been guilty of constructing a "how'd we do?" survey on occasion. We call them evaluations. It sounds more official.

Surveys occurred to me as I read the Gospel for this coming weekend. Sunday will be the Solemnity of Jesus Christ, King of the Universe. We commonly call this special celebration Christ the King.

The gospel comes from Matthew. Jesus is answering a question posed to him by the

disciples. The disciples wanted to know when the end was coming, what sign would there be, and how do we get ready for the end.



Deacon Kevin Mastellon

If we took Jesus words and sent them out in a survey, it might sound like this. Please respond "yes" or "no."

1. Did you see someone hungry and give her food?

2. Did you find someone thirsty and give him a drink?

3. Did you welcome a stranger at church?

4. Did you donate clothing you no longer wear (and will never, ever fit into again) for others?

5. Did you listen while another pours their heart out to you?

6. Did you offer a shoulder to someone reaching out for help?

And on and on.

I pray we can all answer "yes" to at least some of those questions. Your "yes" will join you to Christ on the Cross, who through his redemption glorified God and his kingdom, "an eternal and universal kingdom, a kingdom of truth and life, a kingdom of holiness and grace, a kingdom of justice, love and peace."

Deacon Kevin Mastellon ministers in Watertown.

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



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

The Society for the Propagation of the Faith
Sister Mary Ellen Brett, SSJ, Director

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

#iGiveCatholic

This year, the Pontifical Mission Societies of the Diocese of Ogdensburg is participating in the national event #iGiveCatholic!



Hosted on November 28, Giving Tuesday, #iGiveCatholic is an online platform that allows donors to give to the organization of their choice.

All money raised by our diocese in this giving event will go on to support the Missionary Childhood Association (MCA).

Missionary Childhood Association (MCA) is a society under the Pontifical Mission Societies that was formed in 1843 by Bishop Forbin-Janson after talking with Blessed Pauline Jaricot. His goal was to work with the poorest of the world's children in the missions.

Today, MCA continues to follow his vision - "children helping children" - as children pray and sacrifice for their brothers and sisters in need around the world.

Each year MCA provides health care, advocacy and outreach to over 2 million children worldwide.

Throughout the school year, kids in Catholic schools and religious education programs in the Diocese of Ogdensburg raise money for those children in

other parts of the world that are less fortunate.

Some activities hosted by students to raise money in the past include penny wars, color runs, bake sales, car washes, and bottle drives.

Join the school kids of the diocese in helping the children around the world that are less fortunate by donating via the QR code above on or in the days leading up to November 28.

You can also give at <https://tpms.igivecatholic.org/organizations/archdiocese-of-ogdensburg-mission-office>.

Advanced giving is now open!

Afterwards, head over to social media and help spread the word via the hashtag #iGiveCatholic.

We thank you for your donations and prayers as we work to help those less fortunate! Every little bit helps!

For more information, visit www.rcdony.org/mission.html.

OBITUARIES

Adams – Sue Lyman Herse, 90; Mass of Christian Burial Nov. 14, 2023 at St. Cecilia's Church; burial in St. Cecilia's Cemetery.

Champlain – Yvonne (Perrea) Yelle, 98; Mass of Christian Burial Nov. 14, 2023 at St. Mary's Church.

Chateaugay – Thomas F. Campbell, 96; Mass of Christian Burial Nov. 13, 2023 at St. Patrick's Church; burial in St. Patrick's Cemetery.

Croghan – Jane M. (Herzig) Houppert, 84; Mass of Christian Burial Nov. 22, 2023 at St. Stephen's Church; burial in St. Stephen's Cemetery.

Croghan – Robert Louis Hynes, 78; Mass of Christian Burial Nov. 20, 2023 at St. Stephen's Church.

Hogansburg – Kathleen Ann "Kateri" (Cook) Jacobs, 74; Mass of Christian Burial Nov. 15, 2023 at St. Regis Church.

Inlet – Richard "TeePut" LaPorte, 83; Mass of Christian Burial Nov. 13, 2023 at St. Anthony's of Padua's Church; burial in Riverview Cemetery.

Lowville – Eileen R. (McCanney) Conway, 86; Funeral Services Nov. 11, 2023 at Trainor Funeral Home, Inc.

Lowville – Kevin Scott Widrick, 53; Funeral Services Nov. 16, 2023 at the Iseneker Funeral Home, Inc.

Malone – Joanne Paula (Jackson) Dumas, 66; Funeral Services Nov. 16, 2023 at Frary Funeral Home.

Massena – Janice C. (Amo) Archambault, 83; Graveside services in the spring at Calvary Cemetery.

Massena – Gerald "Bruce" Smith, 83; Graveside services in Calvary Cemetery.

Ogdensburg – Claire (Bouchard) Marlow, 79; Mass of Christian Burial Nov. 21, 2023 at Notre Dame Church burial in Notre Dame

Cemetery.

Ogdensburg – Sandra Jane (LaFlair) Rand, 77; Funeral Services Nov. 16, 2023 at Frary Funeral Home; burial in Notre Dame Cemetery.

Ogdensburg – Gail E. (Smith) Sharland, 73; Funeral Services Nov. 20, 2023 at Fox & Murray Funeral Home

Peru – John Frederick Longware, Jr., 70; Mass of Christian Burial Nov. 13, 2023 at St. Augustine's Church; burial in parish cemetery.

Plattsburgh – Bernadette (Desmarais) Clukey, 98; Mass of Christian Burial Nov. 18, 2023 at St. Peter's Church; burial in Parish Cemetery.

Plattsburgh – Leo J. Garrant, 49; Mass of Christian Burial Nov. 17, 2023 at Our Lady of Victory Church; burial in St. Peter's Cemetery.

Plattsburgh – James J. Johnson, 86; Mass of Christian Burial Nov. 16,

2023 at St. Peter's Church; burial in St. Helen's Cemetery, Chasm Falls.

Port Henry – Victoria (Trybendis) Baker, 81; Mass of Christian Burial Nov. 17, 2023 at St. Patrick's Church.

Saranac Lake – Cathy Mingery Scarnati, 71; Funeral Services Nov. 17, 2023 at the Fortune-Keough Funeral Home; burial in Brainardsville Cemetery.

Tupper Lake – Douglass B. Jansson, 72; Funeral Services Nov. 13, 2023 at Frary Funeral Home.

Watertown – Major General Robert J. Kasulke, M.D., 74; Mass of Christian Burial Nov. 18, 2023 at St. Patrick's Church; burial in Gate of Heaven Cemetery, Hawthorne.

Watertown – Shirley J. "Shoo" Lewis, 75; Private graveside services at Calvary Cemetery.

West Chazy – Janice A. (Barcomb) Reyell, 84; Mass of Christian Burial Nov. 20, 2023 at St. Joseph's Church.

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 (...)



DECEMBER

DIocese OF OGDENSBURG, NY 2023

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|------------------------------|----------------------------|-------------------------------|
| | | | | | | 1 BISHOP TERRY LAVALLEY |
| | | | | | | 2 REV. GERALD A. CERANK |
| 3 REV. TOJO CHACKO, HGN | 4 REV. DANIEL L. CHAPIN | 5 REV. MARTIN E. CLINE | 6 REV. DOUGLAS G. COMSTOCK | 7 REV. MATTHEW S. CONGER | 8 OUR PASTOR | 9 REV. NORMAND C. COTE |
| 10 REV. THEODORE A. CROSBY | 11 REV. EDGARDO DE LA ROSA | 12 REV. DOUGLAS A. DECKER | 13 REV. ROBERT L. DECKER | 14 REV. DAVID DELUCA, MSC | 15 POPE FRANCIS | 16 REV. GARVIN J. DEMARAIS |
| 17 REV. RICHARD D. DEMERS | 18 REV. JOHN M. DEMO | 19 REV. RAYMOND DIESBOURG, MSC | 20 REV. JOHN L. DOWNS | 21 MSGR. DENNIS J. DUPREY | 22 DECEASED PRIESTS | 23 REV. GUY E. EDWARDS |
| 24 REV. JOSEPH W. ELLOTT | 25 REV. ALFRED FISH | 26 REV. FRANCIS J. FLYNN | 27 REV. JAYA KUMAR FRANCIS, MSC | 28 REV. MICHAEL GAFFEY | 29 REV. GARRY B. GIRoux | 30 REV. JOSEPH W. GIRoux |

A donation to help support THE MONTHLY PRAYER REQUEST FOR PRIESTS will be appreciated. The Monthly Prayer Request for Priests is graciously underwritten by: Diocese of Ogdensburg Vocations Society www.myvocation.net

U.S. bishops approve voting guide at meeting

By Peter Pinedo
Catholic News Agency

The U.S. bishops will continue to highlight the threat of abortion as a “preeminent priority” in the introduction to a guide they’ll disseminate to Catholic voters ahead of the 2024 election.

That designation, the source of debate among some bishops in recent years, was retained when the bishops voted overwhelmingly (225-11, with seven abstentions) to approve a revised introduction to the guide, “Forming Consciences for Faithful Citizenship,” at their annual fall assembly Wednesday in Baltimore.

The bishops also voted to approve several brief excerpts from the guide to be inserted in parish bulletins during the upcoming election cycle.

“The threat of abortion remains our preeminent priority because it directly attacks our most vulnerable and voiceless brothers and sisters and destroys more than a million lives per year in our country alone,” the new introduction to the guide says.

The new introduction

also lists euthanasia, gun violence, terrorism, the death penalty, and human trafficking as “other grave threats to life and dignity of the human person.”

The revised introduction also now states that the “redefinition of marriage and gender ... threaten[s] the dignity of the human person.”

While the previous version of the guide included language condemning gender ideology, there was no mention of that issue in the document’s introduction.

In a press conference after the vote, Archbishop William Lori of Baltimore, vice president of the United States Conference of Catholic Bishops, said that while many issues are important, “not all issues are equal.”

“We are called to stand in radical solidarity with women in difficult pregnancies and their unborn children and to provide them with the kind of support and services and public policies that they need,” he explained.

“So, it’s not simply a public policy issue. It is a deeply, deeply pastoral issue of loving the moms in need, walking

with them, helping them bring their babies to term, and then providing them with what they need to move forward,” he said.

“In a culture where there is so much death and so much disregard for life, we bishops and together as a Catholic family, a united Catholic family, we need to stand together.”

Forming Catholic consciences

The U.S. bishops first issued “Forming Consciences for Faithful Citizenship” in 2007 and have updated the guide every four years, in 2011, 2015, and 2019 ahead of the next presidential election.

At last year’s fall assembly, however, the bishops voted to postpone a full revision until after the 2024 election, opting instead to limit revisions in 2023 to the guide’s introduction and “supplemental inserts” disseminated in parish bulletins nationwide.

“I think the underlying document has served us very, very well,” Lori said Wednesday. “It’s based on Catholic social teaching. It’s not based on one’s favorite political ideology. It’s rooted very much in the tradition of the Church.”

“I think it is important to recall the purpose of this, which is to help first and foremost individual members of the Church to form their consciences. Not simply to ask themselves, ‘Who’s my favorite candidate? Who do I like? What kind of ideology attracts me?’ But rather to step back and say, ‘What does my Church say? What does our tradition say about the public order and what is good and true and right

and just?’”

“In these materials,” he emphasized, “the bishops do not tell Catholics for whom to vote or against whom to vote. Rather, we seek first and foremost to help Catholics to form their consciences through prayer, study, reflection, and dialogue so that they can discern with prudence their decisions about public life.”

Lori said the bishops made a “very deliberate decision” to “rewrite” the guide after the 2024 elections through what he described as a “very thought-through, detailed, consultative process,” adding that “one might even say it will be synodal,” a reference to Pope Francis’ call for a synodal Church characterized by greater dialogue, inclusion, and openness.

One of the newly approved bulletin inserts addresses the Church’s opposition to gender ideology. “We support the dignity of the human person, created male or female,” it reads, “therefore, we oppose a gender ideology that fails to recognize the difference and reciprocity between man and woman.”

Another bulletin insert, adopting language used in the bishops’ existing guide, stresses that “family - based on marriage between a man and a woman - is the first and most fundamental unit of society: a sanctuary for the creation and nurturing of children.” The insert goes on to say that traditional marriage “should be defended and strengthened, not redefined, undermined, or further distorted.”

‘A planet for people’

The bishops’ nearly

unanimous approval of the revised introduction (93% voted to approve it) underscored both the gravity of abortion in the eyes of the Catholic Church and the powerful influence the issue continues to exert on American political life. Some Church observers expected more debate and a closer vote.

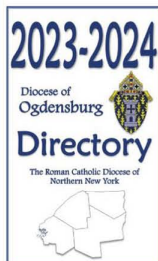
In his remarks to the media, Lori pushed back on the suggestion that the bishops’ revisions fail to place enough emphasis on climate change, an issue Pope Francis has highlighted in his encyclical *Laudato Si’* and this year’s apostolic exhortation *Laudato Deum*.

“First, I would remind you that the vote was 225 to 11,” Lori said, referring to the vote on the new introduction.

“No. 2, if you look at *Laudato Si’* and when [the pope] talks about integral human ecology, the earth is our common home, but it is the home of people. And certainly in our midst, there are people who are vulnerable for many, many different reasons. The reason we focus on the unborn as we do is because they are utterly voiceless and defenseless. And abortion is a direct taking of human life,” he said.

“I would also say that if you go to read what Pope Francis has said about abortion, it is said in far more stark terms that we have said it, and he would identify abortion as a primary instance of the throw-away culture. And so I think we have done our level best to reflect fully, fairly, and lovingly the magisterium of Pope Francis, to whom we are most, most grateful.”

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