

INSIDE THIS ISSUE

New principal named
for Immaculate Heart
Central | Page 4

Diocese of Ogdensburg
financial
report | Page 7

The Diocese of Ogdensburg Volume 79 Number 41

NORTH COUNTRY CATHOLIC

FEBRUARY 19, 2025

STUDENTS HELPING STUDENT

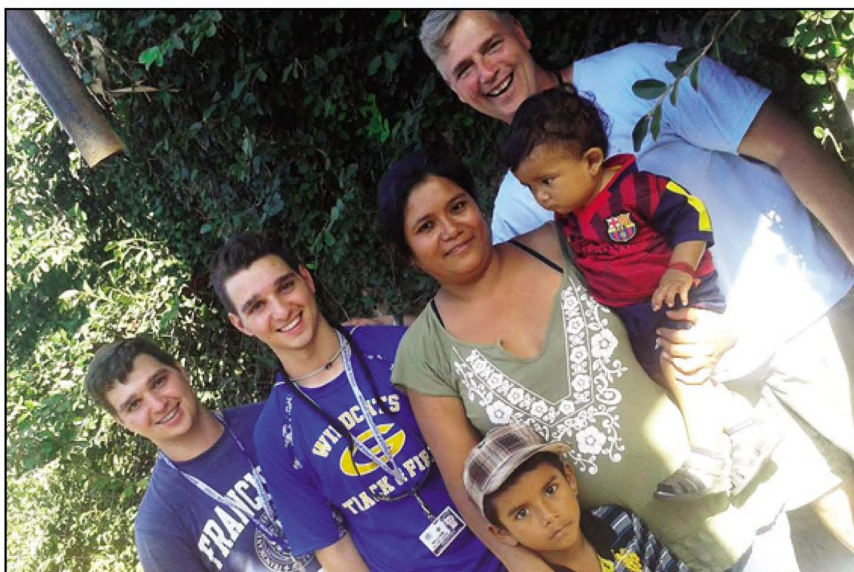
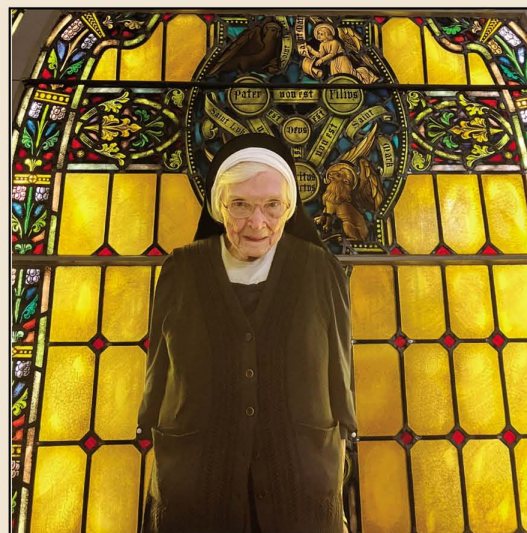


PHOTO PROVIDED BY DAYNA LEADER

Students at St. James School in Gouverneur have been funding the education of Nicaraguan student Kevin (in front, wearing a cap) for 10 years. Kevin is pictured with his mother, Katy, and his little brother and (from left) Robert Leader, William Leader, and Deacon Henry Leader. This photo was taken in 2016 during a mission trip to the Central American country. Full story, Page 5.

CELEBRATING 100 YEARS



Sister Mary Camillus O'Keefe, a Sister of Mercy of the Americas, celebrated her 100th birthday on Feb. 13. One of four remaining Sisters of Mercy here, the community is leaving the diocese in March, and the sisters will be relocating to Sisters of Mercy home in Westchester.

FULL STORY, PAGE 3

Pope Francis: 'Let us do penance for peace'

By Kristina Millare
Catholic News Agency

Pope Francis held his general audience in the Vatican on Wednesday despite bronchitis affecting his breathing, with the Holy Father urging people to pray and do penance for peace in the world.

Making the effort to use his own voice at the end of the audience, the pope earnestly pleaded with Catholics to "do our best" to bring an end to all conflicts.

"Let us pray for peace, let us even do penance for peace," the 88-year-old pontiff told pil-

grims inside the Paul VI Audience Hall.

Expressing particular concern for the people of Ukraine, Israel, Palestine, Myanmar, and the Democratic Republic of Congo, the Holy Father reminded his listeners that "war is always a defeat."

"I am thinking about many countries at war," the pontiff shared with his listeners. "We were not born to kill but to make people grow."

The pope asked Father Pierluigi Giroli on Wednesday to read his catechesis on his behalf, after briefly explaining to hundreds of pilgrims that bronchi-

tis is still preventing him from comfortably using his voice at gatherings. "I hope that next time I can," Francis said.

Reading the pope's catechesis on St. Luke's Gospel, Giroli said: "God does not come into the world with high-sounding proclamations; he does not manifest himself in clamor but begins his journey in humility."

"The shepherds thus learn that in a very humble place, reserved for animals, the long-awaited Messiah is born and is born for them, to be their savior, their shepherd," he continued.

Noting the shepherds' open-

ness to receive the news of the coming of Jesus, the pope's catechesis emphasized that it is "the humblest and the poorest who are able to welcome the event of the Incarnation."

"Brothers and sisters, let us also ask for the grace to be, like shepherds, capable of wonder and praise before God," the pope shared in his prepared remarks.

"Let us ask the Lord to be able to discern in weakness the extraordinary strength of the Child God, who comes to renew the world and transform our lives with his plan full of hope for all humanity," he added.

NORTH
COUNTRY
CATHOLICPO Box 326
Ogdensburg, NY 13669
USPS 0039-3400**Bishop Terry****R. LaValley**

President

Rev. Joseph A. Morgan

Vice President

James D. Crowley

Secretary-Treasurer

Darcy L. Fargo

Editor &

Communications Director



Publish

45 issues

per year:

Weekly except

skipping every

other week be-

ginning July through August

and skipping one week in

December by the

Diocese of Ogdensburg.

622 Washington Street,

Ogdensburg, N.Y. 13669.

Editorial Office:

622 Washington Street,

Ogdensburg, N.Y. 13669.

Telephone:

(315) 608-7556

E-mail:news@northcountry
catholic.org**Entered at the****Post Office:**

Ogdensburg, NY

13669 and additional mailing

offices as

Periodical Postage.

Subscription:**For one year:**

In-Diocese Rate: \$27

Outside of Diocese Rate: \$30

Matters for publication
should be addressed to
PO Box 326Ogdensburg, NY 13669
and should be received byWednesday prior to
publication. Paper is
printed each Friday;
deadline is Wednesday.Member, Catholic
Press Association.**POSTMASTER:**

Send address changes to

North Country Catholic,

PO Box 326

Ogdensburg, NY

13669-0326

I didn't think it was possible

His public speaking teacher said he's continuing to improve and does very well in her class.

When you have a child who has a disability or needs additional assistance, you are invited to the school once a year for a meeting to review the child's progress, set goals and plan for the next year's services. Those meetings are usually attended by a school psychologist, one of the therapy providers (speech, occupational therapy or physical therapy), a guidance counselor, a classroom teacher, a chair-

person, parents and, in later years and when appropriate, the student.

We had our plan meeting - Jake's last plan meeting - this week. As each involved person reported about how great Jake is doing in his senior year, I was pretty darned proud, and I was glad Jake got to be in the room to hear it.

Darcy L.
Fargo

When his public speaking teacher commented on how well he's doing, I was overwhelmed with gratitude.

"It's a testament to how well this process worked that this kid who was com-

pletely non-verbal until he was around 3 is now doing well in public speaking," I said to the group, my voice quivering a bit as I tried not to cry.

His public speaking teacher looked surprised.

"I had no idea that was his background," she said.

His public speaking teacher had no idea he had a significant speech delay.

I still cry happy tears when I think about it.

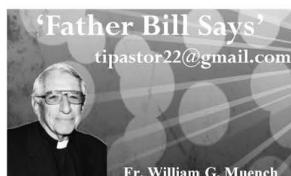
When I was the mom of a 2-year-old boy receiving an autism diagnosis, I didn't think where we are now was possible. I was sometimes mad at God or at least confused as to why autism is part of his plan.

Now, we know we are

blessed beyond measure. People often try to give Jake's father and me credit for his amazing progress, but you could take two kids with the same diagnosis, do exactly the same interventions we did and not get the same outcome. God saw fit to give Jake the capacity to grow into who he is now, a smart, brave, funny, kind, helpful and generous young man. God also brought Jake into relationship with him, and so many blessings have flowed from that.

I don't know what God has in store for Jake in the future. But thanks to God's blessings, I'm certain it'll involved him continuing to improve and do well.

'In the beginning'



Fr. William G. Muench

opment.

Reading Genesis - especially as a prayer, we will realize how the people of those days, were overwhelmed by the magnificence of our world, of our universe. The authors of Genesis, through the beauty of their words attempted to proclaim the beauty of the world and the power of the Creator. They wanted to demonstrate their gratitude to God for the gift of creation - the uniqueness of all that has been formed for all of us.

The Book of Genesis is a structured account that presents creation as an ordered and intentional act of God. So, it is rich in theological meaning rather than a purely scientific chronology. Many great theologians and scientists write a great deal; I am thinking here of Teilhard de Chardin showing how

we can harmonize Genesis with evolutionary theory.

Let us consider the very first Chapter of Genesis, the Seven days of Creation. The first three days, God creates the background, that is the stage on which God places the elements of creation. So, on day one, God creates light, separating it from darkness. Then God creates the dome - the sky - that separates the waters above from below. Then God creates the dry earth, the plants and trees.

Then on the next three days God creates all that is to take part in this scene. First, God creates the celestial bodies, the sun, the moon and the stars. They will mark out the seasons. Then God creates fish, sea creatures and birds. God blesses them to be fruitful and multiply. On the sixth day, God creates the land animals. Then we are told that God creates humankind (male and female) - created in the image of God. They are then given dominion over the creation.

We are then told that on the seventh day, God rests.

God blesses and sanctifies the seventh day, a sacred day of rest. Over the centuries people have found many ways to consecrate the seventh day - give it honor.

In faith - there are so many important messages and teachings - for me, one of the most powerful and important gives us our belief that all humankind is born in the image of God. We, you and I, are touched by the divine. Our very existence joins us in life and love with our God, our Creator. Our very existence is sacred.

Many saints and theologians have written about our being "born in the image of God," the Creator. St. Thomas Aquinas wrote, "humans reflect God through their intellect - our capacity to know the truth - and our will, our ability to love and choose the good."

St. Paul writes in Colossians 7:15, where he calls Christ "the image of the invisible God," teaching that we should realize our divine image by conforming ourselves to Christ.

'It's time, but it's hard'

Sisters of Mercy are leaving
Diocese of Ogdensburg after 130 years

By Darcy Fargo
Editor

After 130 years serving in the Diocese of Ogdensburg, the remaining Sisters of Mercy of the Americas will be leaving the diocese in March to live with other members of the community in Westchester.

According to Sister Mary Camillus O'Keefe, coordinator for the Sisters of Mercy in Lake Placid, the community arrived in the North Country in 1895.

"The bishop of Ogdensburg had asked the Sisters of Mercy if they could take care of tubercular patients around that time," Sister Camillus said.

Local newspaper archives say construction on Sanatorium Gabriels took two years, with the cure house accepting patients starting in 1897. One newspaper account suggests the facility was the first in the region to accept people of color as patients.

"There are wonderful stories from the sanatorium," Sister Camillus said. "There was a fire there at one time, and the firemen remembered the sisters going around with hot cups of coffee while they were trying to put the fire out."

At one point, the sanatorium treated Norwegian soldiers who had been out to sea when World War II broke out. The sailors arrived in New York City, and many were diagnosed with tuberculosis and sent north to the Adirondacks.

"We had an anniversary here in 1980," Sister Camillus recalled. "We sent a letter to the Norwegian Embassy, and they sent a representative."

A couple decades later, the sisters identified another way they could serve in the diocese.

"Men who worked on the railroad were getting hurt, and they had to stay until a train came to take them to the nearest hospital," Sister Camillus said. "Mercy General Hospital opened in Tupper Lake in 1918."

Even before the hospital building was complete, patients began pouring in.

"There was an epidemic," said Sister Camillus. "The Knights of Columbus gave (the sisters) a storage building. The railroad system gave them old train cars, and they used them to provide hospital beds while they were building the hospital. Patients arrived before the beds and equipment came. There are stories of them using ironing boards as bedside tables."

Construction on the hospital building concluded in 1929.

As cases of tuberculosis dwindled, Sister Camillus said the sisters identified their next mission in the North Country.

"We tried to convert (the sanatorium) to nursing home beds, but it didn't convert well," she said. "We had a very dynamic sister here then, Sister (Mary) Michele (Ayotte). She was sent here as administrator. One of her charges was to close Gabriels and build a new, modern nursing home."

The sanatorium property was sold to Paul Smiths College, who later sold it to New York State for Camp Gabriels, a now-closed prison.

As construction on the Uihlein Mercy Center (now Elderwood of Uihlein at Lake Placid) neared completion, the sisters encountered a problem.

"I was here when it was built," said Sister Camillus. "When Uihlein opened, it was one of the very first nursing homes to have all private rooms. I remember the furniture was delivered before the elevator. We put out a plea for volunteers to help bring furniture up to rooms. Men from the town came, and they carried that furniture up the stairs. After the first night, I thought they'd never come back to help the second day. The next night, they all showed up. When I look back, it was a blessing seeing the center come alive."

The sisters later opened a nursing home, Mercy Living

Sister celebrates 100th birthday

By Darcy Fargo
Editor

"100," pondered Sister Mary Camillus O'Keefe, a Sister of Mercy of the Americas, "How does that happen?"

On Thursday, February 13, Sister Camillus celebrated her 100th birthday.

"I came here as a physical therapist," she said, sitting in the library of the sisters' convent in Elderwood at Uihlein, formerly Uihlein Mercy Center. "I had studied at St. Louis University. It was a small class. They were all eager to go to big hospitals, and they couldn't understand me coming up to a nursing home. I've always been so inspired by elderly people. Little did I know I'd be one!"

Sister Camillus said she thoroughly enjoyed the job.

"My first patient was a home visit. It was a man, and for treatment, I was to show him how to use crutches. Here he is, a 6-footer, and I'm supposed to teach him how to use crutches. He's looking at me; I'm looking at him. If he falls, there's no way I'm getting him up. I thought, 'I'd better pray.' Years later, I thought he was probably praying, too."

"I loved physical therapy. I loved working people one on one."

After serving in that role for "about seven or eight years," Sister Camillus became the nursing home's administrator, a role she held for 17 years.

"I found it hard in the beginning," she said. "I so appreciat-

CONTINUED ON PAGE 24

Center, in Tupper Lake. When those properties were initially brought under the Adirondack Medical Center (now Adirondack Health) umbrella, Mercy Care for the Adirondacks was born.

"It was the early 2000s. We had a foundation," said Sister Camillus. "When we merged with Adirondack Medical Center, they had their own foundation. We no longer needed one here. We had a great board of directors, and we looked around to see what else was needed in the community. We did a survey - an informal survey, and there wasn't anything available for people living alone at home who needed companionship - someone to go with them to the store or to a concert or just for a drive."

Mercy Care for the Adirondack administers a volunteer program that has since been replicated in other North Country communities.

"I marvel at how that's going," Sister Camillus said. "They also give classes on computer usage. They're constantly seeing needs and adjusting to meet those needs. That's pretty much the story of the Sisters (of Mercy) as we came through our time here."

Sister Camillus said she has "mixed feelings," about the four remaining sisters, Sister Camillus, Sister Brian Marie LaTour, Sister Mary Audrey Hallahan and Sister Mary Denise Wilke, leaving the diocese, a move that will take place in March.

"My mind is saying it makes sense," she said. "Emotionally, it's another story. This was my first assignment and my only assignment. It's really unusual for a sister to have just one assignment. It's generally a couple years and then you see something else you might like. I enjoyed this the whole time. I think it's time, but it's hard."

New principal at Immaculate Heart Central



Daniel Charlebois



Amy Mitchell

Upon the recommendation of the Education Council of Immaculate Heart Central at its February 12, 2025 meeting, the Board of Governors has appointed Mrs. Amy Mitchell as the school's principal effective July 1. Mrs. Mitchell will succeed Mr. Daniel Charlebois, who announced his decision to resign from the school on June 30 to pursue other opportunities.

In the interim, Mr. Charlebois and Mrs. Mitchell will collaborate to prepare for the transition to new school leadership.

Both the Board of Governors and the Education Council express their gratitude to Mr. Charlebois for his unwavering dedication to the school.

A distinguished alumnus, Mr. Charlebois began his teaching career in 2006 and assumed the role of principal in 2019.

During his tenure, he dedicated himself to the teaching of religion and mathematics. Additionally, he served as Campus Minister and as a committed adult moderator of the IHC Mystery Players.

Mrs. Amy Mitchell, another esteemed alumna, has dedicated her career to education, progressing from a teacher at Immaculate Heart in 2007 to Vice Principal in 2019.

Her extensive experience in teaching and administration will be invaluable assets as she assumes her new role as Principal.

The Board of Governors is accountable for overseeing the implementation of the school's mission. Its responsibilities include

Mitchell: IHC 'is family to me'

By Darcy Fargo
Editor

Incoming Immaculate Heart Central (IHC) Principal Amy Mitchell, now the school's vice principal, says Catholic education has been part of her life since she was very young.

"I've been a part of Catholic education in Watertown since I was a child," she said. "I went to St. Patrick's for elementary, and I'm an IHC grad. I taught at Indian River Central School for 10 years. When my children became school age, I came back to IHC, and I've been here ever since. It's family for me."

Mitchell said she taught pre-k, kindergarten and first grade, and she served as a reading teacher.

"In 2019, I took over as vice principal," she said.

Mitchell noted that she is "very dedicated to Catholic education and to children having Jesus in their lives."

"It's so important," she said. "When they're little, they embrace (faith). They get older and learn why it's important. That's my goal, and to always do what's best for kids."

Mitchell said she's looking forward to interacting with older students.

"A lot of the upper classmen in the high school, I taught in first grade," she said. "Interacting with them on a different level is exciting! I'm also looking forward to working to become more united as a school - elementary and junior/senior high."

Mitchell noted, though, that the new role also comes with its challenges.

"Like with any new job, there are things I've never done before," she said. "And one challenge we're facing, like nearly all Catholic schools, is enrollment has dipped. That's something that needs attention."

Mitchell received both her bachelor's degree and master's degree at SUNY Potsdam.

"My master's is in literacy," she said. "I love teaching reading. It's my favorite thing to do."

appointing members of the Education Council, the principal, approving the budget and financial statement, and making property decisions. The governors are Father John Demo, President; Father Frank Natale, M.S.C.; Father Ray Diezbou, M.S.C.; and Sister Ellen Rose Coughlin, S.S.J.

The Education Council collaborates with the principal in developing appropriate school policies. Additionally, the council approves the principal's selections for campus minister, business manager, director of advancement and enrollment, guidance, athletic director, and vice principal.

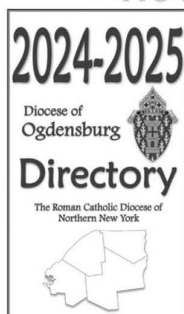
Visit our website
www.northcountrycatholic.org

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

Find us on Facebook!



Diocesan Directories now available!



The Official 2024-2025
Directory of the
Diocese of Ogdensburg
includes detailed
information about
parishes, schools and
other Catholic
organizations.

2024-2025 Directories now available!
Online at www.northcountrycatholic.org
for faster delivery or fill out form below
(Please cut out and send entire ad)



Make checks payable to
North Country Catholic
PO Box 106
Canajoharie, NY 13317

\$15.00
each

(Please allow 2-3 weeks for delivery when mailing in form)
Enclosed is my check for \$_____ for _____ directories

Name _____

Address _____

City _____ State _____ Zip _____

St. James students aim for 'chain reaction'

By Keith Benman
Contributing Writer

A 10-year mission at St. James School in aid of a student in Nicaragua continued this year, with \$275 raised to cover school costs for Kevin.

The Nicaraguan 10th-grader and his family have relied on St. James students to pay his costs through elementary and high school, in a country where most children only attain seven years of schooling.

"When we do something for someone it makes them feel good and we feel good," said St. James sixth grader Lauren Terpstra. "And they might do the same for someone else. It's kind of like a chain reaction."

Like other students at the elementary school in Gouverneur, Terpstra earned money by doing extra chores around the house and donating the money to Kevin's education.

Religion teacher Dayna Leader brought the idea to the school when some of her own children were still in attendance there and her older ones were heading off to Nicaragua on mission trips. The program has created excitement among nearly a generation of students and their families. The parish youth group also sponsors a student in Nicaragua.

"Every family is so eager, those kids are so excited to contribute and know they're making a difference in a person's life," Leader said.

The fundraising usually takes place during



PHOTOS PROVIDED BY DAYNA LEADER & ST. JAMES SCHOOL

(Above) St. James alumnus Hope Leader embraces Nicaraguan student Kevin during a mission trip to the Central American country in 2018. For a decade, students at St. James School in Gouverneur have sponsored Kevin's education through North Country Mission of Hope. (Right) St. James kindergartner Priyanka Vechev donates money to support Kevin, who is pictured on the poster.

the Advent season and is incorporated into lessons about the Corporal Works of Mercy, which the U.S. Catholic bishops define as those responses "to the basic needs of humanity as we journey together through this life."

Apparently, they're learning those lessons well at St. James School.

"Almost every time you can do something for someone else, you feel in your heart that it's the right thing," said sixth grader Alex Mendez-Sands when asked about his donation. "And whenever you help someone, you are helping Jesus, because Jesus is inside of every one of us."

Some extra excitement is added by having a "pajama day" at the school and having the principal wear a school uniform jumper if the fundraising goal is surpassed. This year, the

\$275 raised crushed the \$140 goal.

Leader said she corresponds with Kevin's mother on a regular basis through Facebook Messenger. She has received pictures of Kevin along with his report cards to share with students. They show that he's an honor student. Some of her own children have met Kevin on their mission trips to the country.

In a country where the average income is \$2,600, school costs are a barrier to education for a good deal of Nicaragua's population. In addition, many schools in Nicaragua charge tuition. And even the costs for books, uniforms and other supplies are too much for some families to afford.

St. James School supports Kevin's schooling through the education program of the non-profit group North



Country Mission of Hope, which is based in Peru, New York. That organization got its start when a family from Nicaragua with children at Seton Catholic school, in Plattsburgh, inspired students there to reach out to help students in the Central American country more than 25 years ago, according to Deacon James Carlin, Mission of Hope executive director.

Today, people throughout the North Country, New York State and dozens of other states sponsor the education of almost 700 students in Nicaragua through Mission of Hope.

"We like to have people, like the students at St. James, who pick up a child early in their education and follow that

child through to trade school or college," Deacon Carlin said.

Many of the sponsors are people who as youngsters made mission trips to Nicaragua with Mission of Hope. Those mission trips stopped in 2018 after civil uprisings and the Nicaraguan government's response.

Today, Mission of Hope's student sponsorships, health care mission, feeding program and other programs in Nicaragua help maintain solidarity between the Catholic communities in the two countries.

"It's to help kids and people better understand that no matter where you live, no matter your economic circumstances, children are children and students are students," Deacon Carlin said.

Environmental Stewardship

Snow fleas

Among the most abundant creatures in woodlands throughout the North Country are snow fleas, a hearty form of life that thrives in regions that become snowbound. Despite the cold, snow fleas remain active all year unlike nearly all invertebrates.

Roughly the size of fleas, they are not related to them. In fact, because of their unusual structures and form, snow fleas are not considered insects. They have been classified into a category of invertebrates known as hexapods.

Because of their small size, it is difficult to see snow fleas. However their presence does occasionally become evident in mid to late winter when they form loose clusters of hundreds to thousands in depressions on the snow's surface. Snow fleas are dark in color and contrast with a white background.

When the moisture content of the snow reaches a certain level, snow fleas migrate to the surface for several hours. The resulting mass of tiny dark specks might catch your attention. When noticed, snow fleas are unmistakable since they do not sit still. They spring short distances. This provided these bugs with their other common name, springtails.

Little is known about them, as researchers have a difficult time studying them because of their size and their preference for life in and under the snow. It is believed that they feed on microbes on the ground, and they may also chew on dead matter on the forest floor.

Noticing a cluster of snow fleas, it is hard to comprehend that God has fashioned every one of these tiny entities into a unique being. Knowing that there are billions of snow fleas in a single woodlot, and that the Divine is orchestrating their movements and behaviors along with all other organisms in this interconnected web of life, can provide an intense sense of awe for God's creations.

Some years ago, my best friend John used to joke with me that the day was coming when I would need eyeglasses.

John was an optician. "I'll get you when you turn 40," he would laughingly tell me.

I wasn't much beyond 40 when I bought my first set of glasses from John.

That remembrance hit me as I considered the topic for the column this week.

I set out to write about the inevitability and pre-

dictability in time of one or more parts of our body falling prey to illness or wear and tear or just age.

I happen to be well beyond 40 now, and if John were still with us, I can hear him laugh as he warns me of the parts of my body that will need help or replacement soon.

Reminders find their way into my mind daily.

One of my duties as Director of Permanent Deacons for Bishop LaValley is to check in with the deacons from



Deacon
Kevin Mastellon

Protecting God's Children

The Diocese of Ogdensburg is able to schedule sessions of the training, Protecting God's Children for Adults. This required training addresses child abuse, the methods and means by which abusers commit abuse, and the five steps to prevent abuse from occurring and stop it from continuing. To arrange for training, call 315-393-2920 or email jgrizzuto@rcdony.org

Rest in Peace

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

Feb. 19 – Rev. Benjamin Desroches, O.M.I., 1908; Rev. William R. Bourbon, 1954

Feb. 20 – Rev. Lucian Leger, O.M.I., 1874; Rev. Daniel O'Riordan, O.M.I., 1897

Feb. 21 – Rev. Charles A. Paquette O.M.I., 1925; Rev. John J. Kelly, 1944

Feb. 22 – Rev. Edward Tortel, O.M.I., 1901; Rev. Peter H. J. Ryan, 1930

Feb. 23 – Rev. Leo Heinrichs, O.F.M., 1908; Rev. Edward Blanchard, 1922; Rev. André Payette, O.M.I., 1976

Feb. 24 – Rev. George Belanger, 1932; Rev. William J. Murphy, C.S.C.O., 1959

Feb. 25 – Rev. William Howard, 1888; Rev. P.J. O'Connell, O.S.A., 1895; Rev. James J. Duffy, 1912; Msgr. L. Kevin Connors, 1971

To Report Abuse

If you have a complaint of suspected misconduct involving diocesan clergy, religious, employees or volunteers, contact Victim Assistance Coordinator, Terrianne Yanulavich, Ph.D., LMHC, 5050 Route 374, Merrill, NY 12955; terrianneyanulavich@yahoo.com; Phone: 518-569-0612; 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

CALLED TO SERVE

Your bionic deacon

time to time to see how they are doing.

The number of deacons or deacon spouses in this diocese who have had a hip, shoulder or knee replaced or repaired is staggering. Some guys had two-fers. A couple of knees, or a couple of hips. Sometimes at once. Sometimes separated by a period of physical rehabilitation.

Another deacon had hand surgery. Not the carpal tunnel variety, his was more serious.

Then there are the guys who face surgery other than the orthopedic kind. They deal with heart, lung, kidney, liver and gall bladder issues.

There seems to be a lot of them lately. We pray for them all and for their recovery.

All of them have looked forward to the time they can return to

the parish. They tell me they can't wait to assist at Mass or resume visits to folks who are homebound or in a hospital or nursing home.

They anticipate the time they can start their sacramental work again.

Most of them do return. A few come back before they should. You all in the pews should be patient with the deacon, or the priest, who is recovering from anything. He might be a bit slower. Perhaps some accommodation needs to be made for him.

It is OK. The good news is father or deacon is back.

Praise God! Thank you, God.

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

Bishop's Public Schedule

Feb 23 – 8 a.m. – Mass at St. Mary's Cathedral

Feb. 24 – Noon – Mass at St. Mary's Cathedral

Feb. 25 – 1:30 p.m. – Mount St. Mary's Seminary Board via Zoom

Feb 26 – Noon – Mass at St. Mary's Cathedral

**United States Bankruptcy Court
for the District of Vermont
In re Roman Catholic Diocese
of Burlington, Vermont, Case No. 24-10205-HZC**

**Claims Notice for Survivors of Sexual Abuse and Others
With Claims Against the Roman Catholic Diocese of
Burlington, Vermont**

If you were sexually abused by any person connected with the Diocese, a Catholic parish, or Catholic school within the geographic area of the Diocese, or have any claim against the Diocese, you must file a claim by **April 4, 2025**.

For more diocesan information: visit vermontcatholic.org

*For the bankruptcy docket: visit
<https://case.stretto.com/diocesefburlington>*

*For U.S. Bankruptcy Court for the District of Vermont
information: visit vtb.uscourts.gov*

For advice about your rights: contact an attorney



Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg (Debtor in Possession)

Financial Statements Years Ended June 30, 2024 and 2023

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, 2023 through June 30, 2024.

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

You know that I am blessed with expert assistance from our Diocesan Fiscal Officer, Mark Mashaw, and his exceptionally capable staff in the management 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 team 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 REPORT

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, 2024, 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 2023-2024 INCLUDE:

- The independent auditors issued an unmodified opinion for the fiscal year ending June 30, 2024. This is the 28th 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 85% and 87% of total diocesan assets for the years ending June 30, 2024 and 2023, respectively. Investment purposes are as follows:

	6/30/2024	6/30/2023
Amounts owed to investors in the Diocesan Trust Fund	\$26,420,097	\$25,198,221
Amounts owed to investors in the Deposit & Loan Fund	\$9,496,808	\$10,294,987
Reserves for Charitable Gift Annuities	\$1,616,872	\$1,630,702
Endowment Deposits and Earnings	\$4,279,396	\$4,143,824
Reserves for Priests' Retirement	\$8,440,586	\$8,753,850
Collateral required by the New York State Workers' Compensation Board	\$2,397,877	\$2,299,702
Other Purposes	\$2,182,866	\$5,094,992
	\$54,834,502	\$57,416,278

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, 2024 and 2023, is \$1,040,257 and \$690,792, respectively; and is based on independent actuarial valuations.
- Net assets decreased by \$2,575,357 for the year ending June

30, 2024, and total net assets of the diocese on June 30, 2024 and 2023 were \$20,908,046 and \$23,483,403, 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 \$2,575,357 and \$2,079,086 for the years ending June 30, 2024 and 2023, respectively.
- Total revenues, gains and other support were \$11,421,291 and \$11,094,630 for the years ending June 30, 2024 and 2023, respectively; an increase of \$326,661. The increase is primarily due to an increase in net realized and unrealized gains (losses) on investments of \$554,084 and a decrease in contributions and bequests of \$319,011.
- Total expenses were relatively consistent for the years ending June 30, 2024 and 2023, with an overall increase of 5.9%.
- 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 2023-24. 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 (Debtor in Possession) Financial Statements Years Ended June 30, 2024 and 2023



**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

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, 2024 and 2023, 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, 2024 and 2023, 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

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.

January 9, 2025

Page 1

Page 2

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



Karen Ruddy
*Diocesan
Accountant*



Heather Ladouceur
*Fiscal Office
Assistant*



Amanda Frary
*Diocesan Coordinator
of Parish Audits and
Financial Support
Services*



Kim Snover
*Director Human
Resources*



Mark Mashaw
*Diocesan Fiscal
Officer*



Peggy Garrison
*Senior Diocesan
Accountant*

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg
(Debtor in Possession)

Statements of Financial Position
June 30, 2024 and 2023

	6/30/2024	(Restated) 6/30/2023
ASSETS		
Cash and Cash Equivalents	\$ 3,978,458	\$ 1,725,487
Accounts Receivable	1,276,570	817,786
Accrued Interest Receivable	152,516	137,731
Inventories	5,105	4,441
Prepaid Expenses	393,764	339,007
Investments at Fair Value	53,543,749	56,977,859
Other Investments	602,916	522,066
Loans Receivable - Ministry - Net of Loan Loss Reserve	50,909	513,388
Loans Receivable - Parishes and Affiliates - Net of Loan Loss Reserve	2,125,059	2,356,757
Land, Building, and Equipment - Net of Accumulated Depreciation	2,206,865	2,307,056
TOTAL ASSETS	\$ 64,335,911	\$ 65,701,578
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable	\$ 1,898,427	\$ 581,978
Accrued Compensation	163,844	160,974
Collections Payable	200,558	239,993
Accrued Interest Payable	4,401	6,910
Deferred Revenue	465,433	1,381,950
Due to Catholic Charities	858,000	858,000
Reserve for Insurance Claims	1,096,076	1,028,979
Deposits Payable	9,496,808	10,294,987
Diocesan Trust Fund	26,460,829	25,206,761
Endowment Fund	966,147	935,508
Charitable Gift Annuities Payable	763,786	818,110
Disaster Relief Funds Collected	13,299	13,233
Accrued Pension Obligation	1,040,257	690,792
Total Liabilities	43,427,865	42,218,175
NET ASSETS		
Without Donor Restriction	5,044,761	6,977,766
With Donor Restriction	15,863,285	16,505,637
Total Net Assets	20,908,046	23,483,403
TOTAL LIABILITIES AND NET ASSETS	\$ 64,335,911	\$ 65,701,578

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
(Debtor in Possession)**

Statement of Activities

**For the year ended
June 30, 2024**

Statement of Activities

**For the year ended
June 30, 2023**

	Without Donor Restriction	With Donor Restriction	2024 Totals		Without Donor Restriction	With Donor Restriction	(Restated) 2023 Totals
REVENUES, GAINS, AND OTHER SUPPORT				REVENUES, GAINS, AND OTHER SUPPORT			
Diocesan Assessments	\$ 1,854,312	\$ 67,507	\$ 1,921,819	Diocesan Assessments	\$ 1,860,514	\$ 68,517	\$ 1,929,031
Contributions	1,723,483	636,119	2,359,602	Contributions	1,642,170	564,651	2,206,821
Bequests	22,400	-	22,400	Bequests	357,351	136,841	494,192
Contributed Services	99,603	-	99,603	Contributed Services	52,879	-	52,879
Investment Income (Net)	569,982	510,073	1,080,055	Investment Income (Net)	514,274	472,937	987,211
Net Realized and Unrealized Gains and (Losses) on Investments	514,029	664,377	1,178,406	Net Realized and Unrealized Gains and (Losses) on Investments	108,973	515,349	624,322
Grants	18,288	944,192	962,480	Grants	11,717	1,070,906	1,082,623
Management Fees	641,688	-	641,688	Management Fees	573,750	-	573,750
Other Revenue	344,964	1,500	346,464	Other Revenue	334,623	-	334,623
Auxiliary Services	2,842,886	10,235	2,853,121	Auxiliary Services	2,767,294	81,648	2,848,942
Gain or (Loss) on Disposal of Assets	-	-	-	Gain or (Loss) on Disposal of Assets	7,835	-	7,835
Change in the Value of Charitable Gift Annuity	-	(44,347)	(44,347)	Change in the Value of Charitable Gift Annuity	-	(47,599)	(47,599)
Net Assets Released from Restrictions				Net Assets Released from Restrictions			
Satisfaction of Program Restrictions	3,432,008	(3,432,008)	-	Satisfaction of Program Restrictions	3,297,316	(3,297,316)	-
Total Revenues, Gains, and Other Support	12,063,643	(642,352)	11,421,291	Total Revenues, Gains, and Other Support	11,528,696	(434,066)	11,094,630
EXPENSES				EXPENSES			
Pastoral	463,056	-	463,056	Pastoral	480,797	-	480,797
Religious Personnel Development	2,779,259	-	2,779,259	Religious Personnel Development	3,120,566	-	3,120,566
Education	2,349,903	-	2,349,903	Education	2,473,421	-	2,473,421
Social Services	258,408	-	258,408	Social Services	293,391	-	293,391
Cemeteries	7,491	-	7,491	Cemeteries	7,123	-	7,123
Diocesan Administration	5,141,340	-	5,141,340	Diocesan Administration	3,828,634	-	3,828,634
Auxiliary Services	2,647,726	-	2,647,726	Auxiliary Services	2,683,121	-	2,683,121
Total Expenses	13,647,183	-	13,647,183	Total Expenses	12,887,053	-	12,887,053
CHANGE IN NET ASSETS	(1,583,540)	(642,352)	(2,225,892)	CHANGE IN NET ASSETS	(1,358,357)	(434,066)	(1,792,423)
CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN	(349,465)	-	(349,465)	CHANGE IN FUNDED STATUS OF EMPLOYEE BENEFIT PLAN	(286,663)	-	(286,663)
NET ASSETS - BEGINNING OF YEAR	6,977,766	16,505,637	23,483,403	NET ASSETS - BEGINNING OF YEAR	8,622,786	16,939,703	25,562,489
NET ASSETS - END OF YEAR	\$ 5,044,761	\$ 15,863,285	\$ 20,908,046	NET ASSETS - END OF YEAR	\$ 6,977,766	\$ 16,505,637	\$ 23,483,403

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
Mr. Matthew P. Hurteau

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg (Debtor in Possession)

Statement of Functional Expenses For the year ended June 30, 2024

	Pastoral	Religious Personnel Development	Education	Social Services	Cemeteries	Diocesan Administration	Auxiliary Services	2024 Totals
Salaries	\$ 182,387	\$ 120,109	\$ 681,051	\$ 85,783	\$ -	\$ 1,232,806	\$ 319,281	\$ 2,621,417
Retirement Benefit Payments	14,376	981,682	35,655	6,669	-	120,790	34,561	1,193,733
Payroll Taxes	11,965	2,159	42,891	6,319	-	88,132	23,685	175,151
Employee Benefits	37,273	358,399	33,848	3,088	-	126,592	26,367	585,567
Total Salaries and Related Expenditures	246,001	1,462,349	793,445	101,859	-	1,568,320	403,894	4,575,868
Travel and Mileage	4,623	34,183	9,293	456	-	10,410	(44)	58,921
Postage	1,830	543	406	143	-	16,020	2,737	21,679
Printing and Photocopying	14	-	15	-	-	7,993	-	8,022
Newspaper Print	-	-	-	-	-	-	61,159	61,159
Insurance	15,240	3,167	1,000	100	-	34,295	1,541,442	1,595,244
Insurance Claims	-	-	-	-	-	-	416,462	416,462
Utilities	5,908	-	-	-	-	28,763	-	34,671
Telephone and Fax	1,949	1,884	9,610	1,873	-	12,671	792	28,779
Repairs and Maintenance	10,549	1,958	1,253	226	-	30,830	1,546	46,362
Rentals and Leases	868	14,998	8,892	21,108	-	-	-	45,866
Office Supplies	1,198	1,126	1,283	1,573	-	73,507	1,160	79,847
Advertising	303	170	505	-	-	5,726	50	6,754
Dues and Memberships	1,289	6,404	2,524	200	535	40,886	636	52,474
Meetings and Conferences	2,853	4,249	6,175	-	-	14,734	2,022	30,033
Grants	130,727	40,836	1,431,274	107,665	-	157,331	-	1,867,833
Professional Services	24,774	28,818	18,748	4,075	6,956	2,892,806	135,705	3,111,882
Awards and Gifts	-	990	1,245	215	-	6,705	-	9,155
Books, Periodicals and Subscriptions	418	12,837	33,297	27	-	2,791	600	49,970
Residence and Building Supplies	5,246	-	278	3,220	-	5,139	-	13,883
Workshops	3,050	22,408	21,382	3,397	-	7,960	-	58,197
Licensing Fees	859	23,172	-	-	-	31,649	-	55,680
Liturgical Supplies	1,135	-	-	69	-	478	-	1,682
Special Care of Priests	-	69,662	-	-	-	-	-	69,662
Program Supplies	4,222	3,144	9,278	12,202	-	33,015	-	61,861
Bad Debt Expenses/Forgiveness of Debt	-	697,318	-	-	-	-	(110,000)	587,318
Depreciation and Amortization	-	-	-	-	-	158,421	-	158,421
Interest and Dividends	-	-	-	-	-	-	189,565	189,565
Taxes	-	-	-	-	-	-	-	-
Charter Audit	-	-	-	-	-	890	-	890
Tuition	-	349,043	-	-	-	-	-	349,043
Total Expenditures	\$ 463,056	\$ 2,779,259	\$ 2,349,903	\$ 258,408	\$ 7,491	\$ 5,141,340	\$ 2,647,726	\$ 13,647,183

The accompanying notes are an integral part of these financial statements.

Statement of Functional Expenses For the year ended June 30, 2023

	Pastoral	Religious Personnel Development	Education	Social Services	Cemeteries	Diocesan Administration	Auxiliary Services	2023 Totals
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	1,191,373
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	-	3,908
Newspaper Print	-	-	-	-	-	-	58,721	58,721
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	2,257	27	-	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

The accompanying notes are an integral part of these financial statements.

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg
(Debtor in Possession)

Statements of Cash Flows
For the years ended
June 30, 2024 and 2023

	6/30/2024	(Restated) 6/30/2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (2,225,892)	\$ (1,792,423)
ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation	158,421	154,225
Net Realized and Unrealized (Gains) Losses on Investments	(1,178,406)	(624,322)
(Gain) Loss on Sale of Fixed Assets	-	(7,835)
Change in the Value of Charitable Gift Annuity (CGA)	47,599	47,599
Decrease (Increase) In:		
Accounts, Grants, and Loans Receivable	3,695	506,946
Accrued Interest Receivable	(14,785)	14,422
Due from Lay Employees' Retirement Obligations	-	-
Inventories	(664)	1,626
Prepaid Expenses	(54,757)	(50,176)
Increase (Decrease) In:		
Accounts Payable	1,316,449	4,240
Accrued Compensation	2,870	16,608
Accrued Interest Payable	(2,509)	(17,315)
Due to Catholic Charities	-	108,000
Deferred Revenue	(916,517)	210,116
Reserve for Insurance Claims	67,097	(45,052)
Other Liabilities	(39,369)	9,724
Net Cash Provided (Used) by Operating Activities	(2,836,768)	(1,463,617)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Furnishings and Equipment	(58,230)	(179,242)
Net Change In:		
Investments	4,531,666	533,089
Loans Receivable - Parishes and Affiliates	231,698	309,784
Deposits Payable	(798,179)	(1,236,178)
Diocesan Trust Fund	1,254,068	208,161
Endowment Fund	30,639	19,467
Net Cash Provided (Used) by Investing Activities	5,191,662	(344,919)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from New Annuities	-	-
Annuity Payments and Payoffs	(101,923)	(81,033)
Net Cash Provided (Used) by Financing Activities	(101,923)	(81,033)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,252,971	(1,889,569)
CASH AND CASH EQUIVALENTS - Beginning of Year	1,725,487	3,615,056
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 3,978,458	\$ 1,725,487

SUPPLEMENTAL CASH FLOW DISCLOSURES
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

Cash Paid During the Year for Interest	\$ 64,717	\$ 127,236
--	-----------	------------

Schedules of Program and Other
Expenses For the years ended
June 30, 2024 and 2023

	6/30/2024	6/30/2023
PASTORAL		
Respect Life	\$ 15,164	\$ 21,063
Pastoral Grants	60,981	55,176
Tribunal	61,024	65,537
Evangelization	93,753	89,490
Formation for Ministry	29,134	41,889
Department of Worship	34,946	30,015
Indian Apostolate	10,000	10,000
Missionary Projects of the Diocese	106,433	81,650
Guggenheim Center	51,055	85,026
Other Pastoral	566	951
Total Pastoral Expenses	463,056	480,797
RELIGIOUS PERSONNEL DEVELOPMENT		
Priest and Pastoral Personnel	33,378	41,945
Vicar for Religious	32,914	42,110
Vocations	60,510	56,406
Education of Priests and Seminarians	1,228,614	1,409,265
Care of Clergy	1,359,020	1,492,875
Council of Priests	1,721	208
Permanent Diaconate Formation Program / Ordained Deacons	63,102	77,757
Total Religious Personnel Development Expenses	2,779,259	3,120,566
EDUCATION		
Education Grants	247,000	250,430
Catholic Schools	1,756,982	1,881,099
Communications	18,494	17,661
Christian Formation	120,035	125,239
Family Life/Natural Family Planning	110,624	103,956
Campus Ministry	96,768	95,036
Total Education Expenses	2,349,903	2,473,421
SOCIAL SERVICES		
Social Service Grants and Donations	107,665	124,723
Catholic Youth Ministry	150,743	168,668
Total Social Services Expenses	258,408	293,391
CEMETERIES		
Operations	7,491	7,123
DIOCESAN ADMINISTRATION		
Diocesan Administration	3,556,510	2,330,401
Solidarity in Faith	80,000	115,000
Bishop's Residence	81,365	83,110
Planning	8,518	9,696
Development Office	336,340	318,179
Diocesan Fiscal Office	371,734	380,370
Catholic Charities Fiscal Office	101,226	98,862
Parish Services	108,364	101,771
Safe Environment	113,461	109,723
Information Technology	281,197	184,325
Human Resources	102,385	97,014
Archives	240	183
Total Diocesan Administration Expenses	5,141,340	3,828,634
AUXILIARY SERVICES		
Protected Self-Insurance Program	2,179,492	2,159,006
Disability Insurance	71,672	62,057
Unemployment Insurance	17,862	30,455
North Country Catholic	168,479	167,230
Diocesan Loan Fund	(34,071)	27,208
Endowment Fund	124,848	123,892
Charitable Gift Annuity Program	161	(102)
Wadhams Hall	119,283	113,375
Total Auxiliary Services Expenses	2,647,726	2,683,121
TOTAL	\$ 13,647,183	\$ 12,887,053

The accompanying notes are an integral part of these financial statements

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

See Auditors' Report

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg
(Debtor in Possession)

Notes to the Financial Statements - June 30, 2024

NOTE 1 - ORGANIZATION

The Roman Catholic Diocese of Ogdensburg, New York (the 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:

Basis of Accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Recently Adopted Accounting Guidance

The Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) Topic 326, *Financial Instruments – Credit Losses*, which requires certain financial assets to be measured at amortized cost net of an allowance for estimated credit losses. This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (“CECL”) methodology. The estimated credit loss is required to be based on historical information, current conditions, and forecasts that could impact the collectability of the amounts. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity’s exposure to credit risk and measurement of credit losses.

Effective July 1, 2023, the Diocese adopted ASC Topic 326 using the modified retrospective approach for all financial assets measured at amortized cost. The impact of the adoption was not considered material to the financial statements. Results for reporting periods beginning after July 1, 2023, are presented under CECL.

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. Actual results could differ from those estimates.

Financial Statement Presentation

The Diocese classifies its operations into the following two net asset categories:

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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).

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, cybersecurity, workers’ compensation, and sexual misconduct.
- New York State Disability Insurance and Paid Family Leave
- 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, 2024 and 2023, the recognized value of these services was \$ 99,603 and \$ 52,879, 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, 2024, the Diocese does not believe that it has taken any positions that would require the recording of any tax liability or tax asset.

Cash and Cash Equivalents

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

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg
(Debtor in Possession)

Notes to the Financial Statements - June 30, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses

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

Subsequent Events

The Diocese has evaluated subsequent events through January 9, 2025, which is the date the financial statements were available to be issued.

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.

	6/30/2024	6/30/2023
Cash and Cash Equivalents.....	\$ 3,978,458	\$ 1,725,487
Less Cash Designated for Specific Programs.....	(1,295,345)	(451,289)
Unrestricted Cash and Cash Equivalents.....	2,683,113	1,274,198
Accounts and Interest Receivable.....	1,429,086	955,517
Short-term Loans Receivable:		
Ministry.....	4,812	7,506
Parish and Affiliates.....	394,146	423,198
	<u>\$ 4,511,157</u>	<u>\$ 2,660,419</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, 2024 and 2023 consists of the following:

	6/30/2024	6/30/2023
North Country Catholic.....	\$ 2,837	\$ 3,286
Excess Insurance Carriers.....	258,519	233,159
Due from Parishes and Other Diocesan Entities:		
Protected Self-Insurance Premiums.....	303,305	155,123
Health Insurance Premiums.....	24,528	19,576
Parish Assessments.....	102,717	69,017
Other.....	584,664	337,625
Total.....	<u>\$ 1,276,570</u>	<u>\$ 817,786</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 and loans receivable from seminarians were written off in 2023-24 since it is the current administration's policy to grant forgiveness on an annual basis.

The diocese is currently receiving quarterly payments from another diocese for one priest. This is the only loan recorded on these financial statements.



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

**Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg
(Debtor in Possession)**

Notes to the Financial Statements - June 30, 2024

NOTE 6 - LOANS RECEIVABLE – MINISTRY (Continued)

The loans receivable at June 30, 2024 and 2023 was \$ 101,818 and \$ 1,026,776, respectively. The loan loss reserve at June 30, 2024 and 2023 was \$ 50,909 and \$ 513,388, respectively.

Future maturities of the loans receivable are as follows:

June 30,	
2025	\$ 4,812
2026	4,909
2027	5,009
2028	5,110
2029	5,213
Thereafter	76,765
	<u>\$ 101,818</u>

NOTE 7 - INVESTMENTS

Investments carried at fair value at June 30, 2024 and 2023 consist of the following:

	Cost	Fair Value (Carrying Amount)
June 30, 2024		
U.S. Government and Agency Obligations	\$ 12,187,266	\$ 11,543,177
Stocks	13,574,558	16,301,274
Mutual Funds	12,396,796	12,042,950
Corporate Obligations	2,255,943	2,105,770
Dimensional Fund Advisors	990,750	962,224
The Investment Fund for Foundations		
Real Opportunity Fund	146,409	83,152
Christian Brothers Investment Services	10,359,290	10,505,202
Total	<u>\$ 51,911,012</u>	<u>\$ 53,543,749</u>
Investment income consists of the following		
Interest and Dividends	\$ 1,229,835	
Unrealized Gain (Loss) on Investments	1,185,466	
Realized Gain (Loss) on Investments		(7,060)
Total Investment Income		2,408,241
Investment Fees		(149,780)
Net Investment Income		<u>\$ 2,258,461</u>
	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	<u>\$ 57,679,531</u>	<u>\$ 56,977,859</u>
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		<u>\$ 1,611,533</u>

NOTE 8 - OTHER INVESTMENTS

At June 30, 2024 and 2023, other investments consisted of the following:

	6/30/2024	6/30/2023
The National Catholic Risk Retention Group (at cost)	\$ 132,248	\$ 132,248
The Bishop's Plan Insurance Company	470,668	389,818
Total	<u>\$ 602,916</u>	<u>\$ 522,066</u>

NOTE 9 - LAND, BUILDINGS, AND EQUIPMENT

Land, buildings, and equipment as of June 30, 2024 and 2023 consist of the following:

	6/30/2024	6/30/2023
Land and Improvements	\$ 957,034	\$ 957,034
Buildings and Improvements	3,123,277	3,091,221
Furnishings and Equipment	506,921	480,747
	<u>4,587,232</u>	<u>4,529,002</u>
Accumulated Depreciation	(2,380,367)	(2,221,946)
Land, Buildings, and Equipment - Net	<u>\$ 2,206,865</u>	<u>\$ 2,307,056</u>

Depreciation charged to operations for the years ended June 30, 2024 and 2023 was \$ 158,421 and \$ 154,225, 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, 2024 and 2023.

	Self-Insured Retention	Maximum Coverage
Coverage 2023 - 2024		
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 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

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, 2024 and 2023, this accrued liability amounted to \$ 1,096,076 and \$ 1,028,979, respectively.

The Diocese has in place a letter of credit in the amount of \$ 1,950,707 as of June 30, 2024, and June 30, 2023, 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, 2024 and 2023. The current letter of credit expires in November of 2024. The Diocese has pledged securities with a fair market value of \$ 2,383,838 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, 2024 and 2023 follows:

	2024	2023
For the Years Ended June 30,		
Premium Revenue	\$ 2,445,163	\$ 2,295,865
Investment Earnings	122,941	(48,589)
Total Revenues	<u>2,568,104</u>	<u>2,247,276</u>
Net Claims and Reserve Expense	377,366	486,113
Administrative Costs	289,349	307,106
Departmental Grants	114,351	117,404
Commercial Insurance Premiums	1,512,777	1,365,787
Total Expenses	<u>2,293,843</u>	<u>2,276,410</u>
Net Insurance Activity	274,261	(29,134)
Net Assets - Beginning of Year	1,645,732	1,674,866
Net Assets - End of Year	<u>\$ 1,919,993</u>	<u>\$ 1,645,732</u>

Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg
(Debtor in Possession)

Notes to the Financial Statements - June 30, 2024

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.

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, 2024 and 2023, the loans receivable outstanding totaled \$ 2,605,059 and \$ 2,946,757, respectively. The loan loss reserve at June 30, 2024 and 2023 was \$ 480,000 and \$ 590,000, 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, 2024 and 2023, unless agreed upon otherwise. Interest received on outstanding loans amounted to \$ 89,495 and \$ 97,561 for the years ended June 30, 2024 and 2023, respectively.

Future maturities of the loans receivable are as follows:

June 30,	
2025.....	\$ 394,146
2026.....	349,159
2027.....	213,896
2028.....	156,882
2029.....	137,803
Thereafter	<u>1,353,173</u>
	\$ <u>2,605,059</u>

Deposits Payable
Deposits payable are due to the Diocese, parishes, and other related entities on demand. As of June 30, 2024 and 2023 these deposits payable totaled \$ 9,496,808 and \$ 10,294,987, respectively. Interest on deposits was paid at 1.5% for the years ended June 30, 2024 and 2023 and amounted to \$ 64,717 and \$ 127,236, 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, 2024 and 2023, the Diocesan Trust Fund balance was \$ 26,460,829 and \$ 25,206,761, respectively.

Total dividends paid from the Diocesan Trust Fund for the years ended June 30, 2024 and 2023 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, 2024 and 2023, the value per share was \$ 44.277 and \$ 42.415, 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, 2024 and 2023 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, 2024 and 2023 are as follows:

	2024	2023
Cash and Cash Equivalents.....	\$ 218,707	\$ 266,416
Investments at Fair Value.....	8,221,878	8,487,434
Accounts Receivable.....	7,749	11,885
Accrued Investment Income.....	14,551	13,763
Due from (to) Operating Fund.....	<u>(258,818)</u>	<u>(258,818)</u>
Total Assets.....	\$ <u>8,204,067</u>	\$ <u>8,520,680</u>
Net Assets with Donor Restrictions	\$ <u>8,204,067</u>	\$ <u>8,520,680</u>

Investments with readily determinable market values at June 30, 2024 and 2023 consist of the following:

	Cost	Fair Value (Carrying Amount)
June 30, 2024		
U.S. Government and Agency Obligations.....	\$ 1,693,286	\$ 1,536,851
Corporate Obligations	559,352	521,678
Mutual Funds.....	767,603	794,504
Equities.....	1,257,867	1,567,270
Dimensional Fund Advisors.....	364,750	356,559
The Investment Fund for Foundations- Real Opportunity Funds	43,061	24,455
Christian Brothers Investment Services	<u>3,373,741</u>	<u>3,420,561</u>
Total	\$ <u>8,059,660</u>	\$ <u>8,221,878</u>

Investment income consists of the following:

Interest and Dividends	\$ 232,510
Unrealized Gain (Loss) on Investments	430,442
Realized Gain (Loss) on Investments	<u>63,558</u>
Total Investment Income.....	726,510
Investment Fees.....	<u>(30,821)</u>
Net Investment Income	\$ <u>695,689</u>

	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>

**Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg
(Debtor in Possession)**

Notes to the Financial Statements - June 30, 2024

NOTE 17 - FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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, 2024 and 2023, 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 2024	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	\$ 11,543,177	\$ 11,543,177	\$ -	\$ -
Stocks	16,301,274	16,301,274	-	-
Equity Funds	1,708,207	1,708,207	-	-
Bond Funds	9,157,270	9,157,270	-	-
Real Estate Investment Funds	1,177,473	1,177,473	-	-
Corporate Obligations	2,105,770	-	2,105,770	-
Dimensional Fund Advisors	962,224	962,224	-	-
The Investment Fund For Foundations – Real Opportunity Fund	83,152	-	-	83,152
Christian Brothers Investment Services	10,505,202	10,505,202	-	-
The National Catholic Risk Retention Group	132,248	-	-	132,248
The Bishop's Plan Insurance Company	470,668	-	-	470,668
	<u>\$ 54,146,665</u>	<u>\$ 51,354,827</u>	<u>\$ 2,105,770</u>	<u>\$ 686,068</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, 2023	\$ 102,182	\$ 132,248	\$ 389,818	\$ 624,248
Purchases	-	-	-	-
Fees	(4,372)	-	-	(4,372)
Sales	-	-	-	-
Unrealized Gains (Losses)	(14,658)	-	-	(14,658)
Increase (Decrease) in Member's Surplus	-	-	80,850	80,850
Balance at June 30, 2024	<u>\$ 83,152</u>	<u>\$ 132,248</u>	<u>\$ 470,668</u>	<u>\$ 686,068</u>
	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>

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	\$ 433,028	\$ 706,543
Purchases	-	-	-	-
Fees	(1,937)	-	-	(1,937)
Sales	-	-	-	-
Unrealized Gains (Losses)	(27,148)	-	-	(27,148)
Increase (Decrease) In Member's 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>

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 (Debtor in Possession)

Notes to the Financial Statements - June 30, 2024

NOTE 18 - NET ASSETS AND ENDOWMENTS

Net assets without donor restrictions at June 30, 2024 and 2023 are as follows:

	6/30/2024	6/30/2023
Operating Funds.....	\$ 286,886	\$ 213,367
Board Designated:		
Capital Improvements.....	65,917	65,917
Charitable Needs of the Diocese	291,958	288,432
Catholic Education	4,088	4,088
Bishop's Discretionary	10,477	10,477
Guggenheim Maintenance	-	9,188
St. Joseph's Emergency Fund.....	31,416	31,416
St. Paul's	21,312	21,312
Bishop's Retirement	623,378	602,686
Bishop's Contingency.....	130,000	130,000
Bishop's Heritage Circle	40,758	34,639
Priests' Graduate Studies.....	54,513	49,413
Protected Self-Insurance.....	1,919,993	1,645,732
Unemployment	362,023	339,218
Disability	284,418	293,135
Deposit and Loan Fund.....	-	1,655,985
LEAD	998	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	3,002	5,484
Priests Disability.....	374,253	374,253
North Country Catholic	26,550	26,550
Support of Future Operating Budgets.....	-	537,500
Support of Action Plan Committee.....	-	64,803
Catholic School Financial Support	21,830	15,494
Catholic School Curriculum	13,380	13,632
Youth Ministry	2,242	2,242
Vocations (Youth)	2,249	2,249
Evangelization	4,905	4,905
Youth Adult Ministry	660	660
Solidarity (Diocese of Latakia, Syria)	75,555	142,219
Contributions to Foundation	337,500	337,500
	<u>\$ 5,044,761</u>	<u>\$ 6,977,766</u>

NOTE 18 - NET ASSETS AND ENDOWMENTS (Continued)

Net assets with donor restrictions at June 30, 2024 and 2023 are as follows:

	6/30/2024	6/30/2023
Annuity Funds	\$ 124,269	\$ 124,269
Charitable Gift Annuities.....	323,675	287,282
Annie Peck	12,933	12,933
Indian	116	116
Missionary Projects	217,395	227,092
Priests' Disability	14,179	14,179
Bourdon Estate	55,186	54,911
Priests' Retirement	8,204,067	8,520,680
K of C Foundation Fellowship	125,715	120,510
Communications	17,308	5,330
Mallette Scholarship	20,640	20,947
Catholic Campaign for Human Development	20,950	13,587
Education of Seminarians	1,563,463	1,479,568
Mear Scholarship Endowment.....	130,312	126,180
Education Grants	5,820	5,791
Rachael's Vineyard.....	4,631	4,608
Spratt Memorial	40,533	49,266
Bishop's Good Samaritan Fund.....	7,599	6,748
Formation for Ministry	49,758	44,191
Vocation	2,674	2,661
Foundation Support for Education.....	75,300	74,597
Special Care of Priests.....	267,830	305,921
Continuing Formation of Priests.....	408	406
NYS Paid Family Leave.....	142,848	168,255
K of C Foundation Fellowship	85,527	81,092
Reverend O.L. Bentley Fund.....	50,380	48,783
Kelly-Rivette Trust Fund.....	23,536	22,790
Annie Peck Fund	21,382	20,704
Mallette Catholic School Endowment Fund.....	675,828	654,396
Youth Sports Camp Endowment Fund	114,366	110,739
Weidner Memorial Endowment	1,638,530	1,586,568
Halsey Sequin Fund.....	8,984	8,699
Rev. John Fallon Fund.....	115,387	111,728
Steinbrickner Estate.....	8,793	8,514
Marullo Mass Fund.....	6,965	6,744
St. Thomas More Endowment	95,254	92,233
Support from Capital Campaign		
Guggenheim	125,017	124,391
St. Mary's Cathedral	209,854	208,800
Benefits for Retired Priests	913,433	910,033
Education of Seminarians	342,440	839,395
	<u>\$ 15,863,285</u>	<u>\$ 16,505,637</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.

Changes in endowment net assets for the fiscal years ended June 30, 2024 and 2023 are as follows:

With Donor Restriction:	
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
Investment Return:	
Interest and Dividends.....	76,402
Realized and Unrealized Gain (Losses)	84,174
Contributions	-
Appropriations for Expenditure.....	(76,402)
Endowment Net Assets,	
June 30, 2024	<u>\$ 2,611,819</u>

Return Objectives and Risk Parameters

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

Vatican to project portraits of inmates on prison

By Hannah Brockhaus
Catholic News Agency

A Chinese artist's paintings of inmates living inside one of Rome's most well-known prisons will be projected on the prison building's exterior and displayed in a new exhibit space near the Vatican as part of 2025 Jubilee initiatives.

The 64-year-old Yan Pei-Ming is a contemporary artist who has been living in France since 1981. He is known for his "epic-sized" portraits of figures such as Chairman Mao, St. Pope John Paul II, Bruce Lee, and Barack Obama.

Pei-Ming's latest portrait series, 27 prisoners living inside Regina Coeli Prison, will be displayed on the side of the prison building. The works, created at the request of the Vatican's education and culture dicastery, will be the inaugural exhibit of a new art space on Via della Conciliazione, the main street leading to St. Peter's Basilica.

The Vatican will highlight the work of contemporary artists during the 2025 Jubilee Year and beyond with the new exhibit space, called "Conciliazione 5," inaugurated Feb. 15, during

the Jubilee of Artists and the World of Culture.

The curator of the Yan Pei-Ming exhibit at "Conciliazione 5," Cristiana Perrella, told journalists on Wednesday that Pei-Ming created the 27 inmate portraits in a matter of 20 days late last year in a studio in Shanghai. Due to time constraints, the painter worked from photos and also asked for information about the prisoners' lives.

The portraits, Perrella said, help us to remember that inmates "are not the crime they have committed, that people's meanings are not

in this — they are paying for a crime they have done — but ... the people who live in the prison are alive, they have thoughts and dreams. And Pei-Ming's work helps us to remember all that, to look at the prison community with a different perspective. And that precisely is the strength of art, the strength of this project."

"The theme of hope, strongly felt by Pope Francis, intersects humanity in places of hardship," Lina Di Domenico, the head of the prison administration department of Italy's Ministry of Justice, said on Feb.

12.

"The faces portrayed by artist Yan Pei-Ming," she said, "projected on the facade of Regina Coeli, will allow everyone to 'see' a cross-section of the humanity that lives beyond those walls, to approach a world as unknown and obscure to most as that of penal enforcement."



Central Administrative Offices of the Roman Catholic Diocese of Ogdensburg (Debtor in Possession)

Notes to the Financial Statements - June 30, 2024

NOTE 18 - NET ASSETS AND ENDOWMENTS (Continued)

Strategies Employed for Achieving Objectives

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

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

NOTE 19 - COMMITMENTS AND CONTINGENCIES

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.

NOTE 22 - PRIOR-PERIOD ADJUSTMENT

During the year ended June 30, 2024, the Diocese discovered that it previously received bequest proceeds from an estate that was not intended for the Diocese. After confirming the correct intended beneficiary with the estate's executor, the Diocese immediately contacted the intended beneficiary. Amounts received by the Diocese were \$108,000 and \$750,000 respectively, during the fiscal years ending June 30, 2023 and 2022.

A prior-period adjustment to net assets and contribution income is reflected in these financial statements as a result of the above transactions as follows:

Net assets at June 30, 2022, as previously stated	\$ 26,312,489
Reclassification of 2022 bequest proceeds	(750,000)
Net assets at June 30, 2022, as restated	\$ 25,562,489
Net assets at June 30, 2023, as previously stated	\$ 24,341,403
Reclassification of 2022 bequest proceeds	(750,000)
Reclassification of 2023 bequest proceeds	(108,000)
Net assets at June 30, 2023, as restated	\$ 23,483,403



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

CATHOLIC WORLD AT A GLANCE

St. John Paul II Shrine to host exhibit on Shroud of Turin

Beginning on March 5, the first day of Lent, and running through Easter Sunday, April 20, the Saint John Paul II National Shrine in Washington, D.C., will host an exhibit called "Lord, You Could Not Love Me More!": Saint John Paul II and the Shroud of Turin. "The exhibit is a response to the beloved saint's call for greater understanding of and devotion to the shroud — the burial cloth that many believe was used to wrap the body of Christ after his crucifixion. The exhibit will help visitors encounter the mystery of the shroud, its movement in history, the scientific research done to prove its authenticity, and the faithful devotion to all that the shroud reveals about salvation. The exhibit will also include a replica of the Shroud of Turin on loan from the National Shroud of Turin Exhibit, over 30 gallery panels containing images and text, and a sculpture called "The Sign," which renders a life-size 3D image of the man of the shroud.

Pope Francis hospitalized for bronchitis

Pope Francis was admitted to Rome's Gemelli Hospital on Friday to undergo testing and treatment for bronchitis, the Vatican said. The 88-year-old pope was hospitalized in the late morning on Feb. 14 following meetings with a number of people, including the prime minister of Slovakia, Robert Fico. "This morning, at the end of his audiences, Pope Francis will be admitted to the Agostino Gemelli Hospital for some necessary diagnostic tests and to continue treatment for bronchitis, that is still ongoing, in a hospital setting," the Holy See Press Office said in a message sent shortly before 11 a.m. local time. The Vatican said that due to Pope Francis' hospitalization, his appointments for the following three days were canceled. In particular, he will no longer hold a jubilee audience at the Vatican on Saturday, Feb. 15, or a meeting with artists at the historic Cinecittà film studios south of Rome on Feb. 17.

Religious groups sue over 'sensitive location' policy

A coalition of more than two dozen religious groups is suing the White House over its policy allowing immigration officers to arrest suspected illegal immigrants in houses of worship and other "sensitive locations." The Department of Homeland Security (DHS) under President Donald Trump last month rescinded Biden-era guidelines that required Immigration and Customs Enforcement (ICE) agents to seek their superior's approval before arresting people at or near "sensitive locations" such as churches, hospitals, or schools. The repealed rules, earlier versions of which date to 2011, precluded ICE agents from carrying out immigration enforcement actions in locations like hospitals, places of worship, schools, or during events such as weddings or parades unless there is an urgent need, such as a person who poses an imminent threat or if the agents have sought higher approval to do so. A DHS spokesman said last month that the repeal of the policy meant that "criminals will no longer be able to hide in America's schools and churches to avoid arrest."

1.3 million pilgrims pass through Holy Door at St. Peter's Basilica

By Tessa Gervasini
Catholic News Agency

Since Pope Francis marked the beginning of the 2025 Jubilee Year, 1.3 million people have passed through the Holy Door of St. Peter's Basilica in the Vatican, according to Archbishop Rino Fisichella, pro-prefect for the New Evangelization section of the Dicastery for Evangelization.

Fisichella made the announcement at a Feb. 7 press conference for the Jubilee of the Armed Forces. The archbishop pointed out, however, that the numbers of pilgrims "are not a criterion of validity for the success of the jubilee. What counts is what is in the hearts of people."

Holy Doors are usually only designated in the four papal basilicas in Rome — St. Peter's in the Vatican, St. John Lateran, St. Mary Major, and St. Paul Outside the Walls. But this year, Pope Francis also opened another location at Rebibbia prison in Rome.

Besides the Holy Doors, other factors have contributed to the high number of people visiting Rome and other parts of Italy to take part in this year's celebration.

"The jubilee is one of the major reasons we're seeing the increased crowds. But also recent surveys show that Italy in general remains

among the most popular travel destinations in the world," Teresa Tomeo, veteran anchor of the EWTN Radio show "Catholic Connection," Italy travel expert, and founder of T's Italy, told CNA.

"A survey found that travelers want more than just a Roman or Italian holiday. They're looking for 'transformative' travel," Tomeo said. "What better place than Italy given all of the incredible and important religious sites, not to mention the natural beauty, for change or transformation to occur?"

Tomeo, who has led multiple Italian tours and visited the country on more than 60 occasions, said these pilgrimages have the power to strengthen a traveler's faith.

"On our last pilgrimage in October of 2024, we had three of our pilgrims privately tell us that they were so moved or 'transformed' by what they experienced in Italy that they were coming back into the Church," she said.

Since the jubilee has begun with such large crowds, locals and travelers should expect the high volume to continue.

"Easter time and the summer months are always the busiest times of year in Italy and especially Rome," Tomeo said. "I don't think it will be any different this year. The canon-

izations of Blessed Carlo Acutis and Blessed Pier Giorgio Frassati fall within those time periods and those special events are expected to draw even larger crowds."

Tomeo encouraged visitors to fully immerse themselves in their jubilee travels.

"Turin is where Blessed Frassati is from and is buried and it has so much to offer pilgrims in terms of other saints," she said. "The church, St. John the Baptist, which houses his tomb, is also home to the chapel of the Shroud of Turin. Although the shroud is not available for viewing and veneration during the jubilee year, the church is breathtaking and Turin is home to another popular saint — St. John Bosco."

"And then of course the medieval and unspoiled town of Assisi and the tomb of Carlo Acutis is a place that deserves more than just a day trip from Rome. Not to mention the surrounding area of Assisi in Umbria and other nearby saints such as St. Rita of Cascia, St. Clare of the Cross in Montefalco, and St. Angela of Foligno," Tomeo said.

The jubilee will continue until Jan. 6, 2026. It is anticipated that more than 30 million pilgrims will make the journey to Rome during the holy year.

VIRTUAL EVENTS

FRIENDSHIP GROUP MEETING

You are invited to our next Friendship Group Meeting, How to Experience Life-Changing Conversations.

Date: Feb. 27

Time: 7 p.m.

Place: Zoom

Features: In this book, Dr. Christopher Reed will show you how to relate to others in their pain, frustration, hopes, and dreams. Using Scripture, real-world examples, and stories from his own formation, Dr. Reed provides approachable, fun-filled, well-researched advice on how you can use sacred conversations to become your best self and build closer relationships with others and with the Lord. At this meeting, Father Craig MacMahon, OMV will continue to help break open the book for us and lead us in discussing chapters 4 and 5 of "Sacred Conversations," highlighting examples and providing tips on ways to enjoy these fruitful conversations.

Contact: The book "Sacred Conversations" may be ordered at sophia institute.com. Enter Friendship25 at the checkout to receive 25% off. To sign-up for the Friendship Group, receive the meeting link and discussion questions, go to <https://mailchi.mp/sophia institute.com/friendship-groups> Questions? Contact Mary Beth Bracy at mbracy@sophia institute.com

CLINTON NORTHERN FRANKLIN

PAINT AND SIP

North Bangor – Paint and Sip Fundraiser to be held.

Date: Feb. 20

Time: 6 p.m.

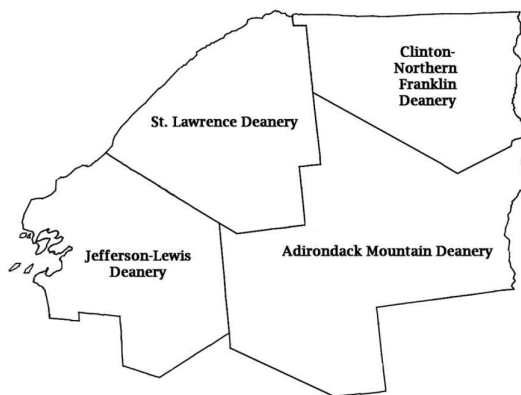
Place: St. Augustine's Parish Center

Cost: \$25

Features: Painting will be an Easter shadow candle.

CHICKEN AND BISCUIT DINNER

North Bangor – The parishes of St. Augustine's and St. Mary's are hosting a Chicken and Biscuit



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.

Dinner.

Date: March 9

Time: Noon to 3 p.m.

Place: St. Augustine's Parish Center

Cost: \$15

Menu: Chicken and biscuits, gravy, mashed potatoes, stuffing, vegetable, cranberry and a dessert.

CORNED BEEF DINNER

Fort Covington – The parish of St. Mary's of the Fort is hosting a Corned Beef Dinner.

Date: March 16

Time: 11:00 a.m. until sold out

Place: Fort Covington Adult Center, 2526 Chateaugay St
Cost: per meal - \$15. Take-out only.

Menu: Corned Beef, Cabbage, Potatoes, Carrots & Dessert

JEFFERSON-LEWIS

CHICKEN AND BISCUIT DINNER

Lyons Falls – St. John's Church will be having a drive thru Chicken and Biscuit Dinner.

Date: Feb. 25

Time: 4:30 p.m.

Cost: \$12

Menu: Chicken and home-made biscuits, mashed potatoes and gravy, vegetable and dessert.

Contact: To pre-order please call 315-348-8945 or 315-348-8577. Deliveries are available

also! Please order early!

HOLY HOUR AND DIVINE MERCY

Houseville – Exposition of the Most Blessed Sacrament and the Divine Mercy Chaplet will be observed the first Sunday of the month.

Date: March 2

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: March 8

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

DIVINE MERCY NOVENA

Watertown – 9 Day Novena to begin Good Friday by praying the Divine Mercy Chaplet.

Date: April 18

Time: 3 p.m.

Place: St. Patrick's Church
Features: Brief background of Divine Mercy Sunday and then the praying of the Chaplet in the

church. The Chaplet is prayed everyday at home for the following 8 days until the Divine Mercy Sunday Celebration on April 27.

Contact: For more information call Judy Boulton 315-783-7349 or Kim Tyler at 315-486-4542 www.thedivinemercy.org

DIVINE MERCY SUNDAY

Watertown – Divine Mercy Sunday will be celebrated.

Date: April 27

Time: 3 p.m.

Place: St. Patrick's Church

Features: According to the Divine Mercy message from Jesus to Saint Faustina, to fittingly observe the Feast, always be merciful to others, go to confession during Lent and receive communion on the Feast of Mercy. Publicly celebrate the Feast of Mercy. There will be Exposition of the Blessed Sacrament, singing of the Chaplet of Divine Mercy, brief confessions, and a procession. Please note that the celebration is not a mass.

Contact: For more info on how to prepare call Judy Boulton 315-783-7349 or Kim Tyler 315-486-4542 www.thedivine-mercy.org

ST. LAWRENCE

YOUTH ROSARY DAY

Morristown – Youth in grades three through 12 are invited to learn more about the Rosary: Praying with Jesus and Mary.

Date: Feb. 21

Time: 9:30 a.m. to 3 p.m.; 2:10 p.m. Mass at St. John's Church – Families welcome

Place: Our Lady of Grace Parish Center

Features: Youth day to learn more about the Rosary including mystery, what it means to meditate, how prayer transforms us and the joyful, luminous, sorrowful and glorious mysteries. Youth will make their own Rosary, pray the Rosary together and celebrate Mass.

Contact: Please register by Feb. 14 using the registration form found at <https://www.rcdony.org/parishevent>

MONTHLY BRUNCH

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

Date: March 9 (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.

ALPHA

Massena – You are invited to Alpha.

Date: March 25

Time: 6 p.m. to 8:30

Place: St. Mary's Social Hall

Features: Join us for a free meal and great conversations as we explore life and faith.

Contact: For more information contact the Parish office 315-769-2469 or www.massenacatholics.com

LENTEN DAY OF MERCY

Canton – St. Mary's Church will be hosting a Lenten Day of Mercy.

Date: March 26

Time: 6 a.m. to 10 p.m.

Features: Confessions will be heard in the Divine Mercy Chapel. A schedule of confessors will be made available closer to the date at cantoncatholics.com

Contact: For more information email cantonsec@rcdony.org or (315)386-2543

DIOCESAN EVENTS

WOMENS DISCERNMENT

Canton – Come and join Bishop LaValley and the Campus Ministers to learn more about "The Call to Holiness and Mission".

Date: March 22

Time: 11 a.m.

Place: St. Mary's Church, Canton

Features: It is a call to "Let Go, Let God" fill our lives with His love, joy, peace as Pilgrims of Hope in this Jubilee Year. Any

SUNDAY'S SCRIPTURE

Is that fair?

The concept of fairness is a recurring theme in our daily lives. Children often accuse their parents of being unfair, employees complain about their bosses, and consumers criticize corporations for their treatment. The term "all's fair in love and war" is commonly used, and fairness appears in numerous expressions, such



Msgr. Robert H. Aucoin

as fair trade, fair and square, fair enough, fair game, fair market value, fair play, fair to middling, and fair-weather friend. Additionally, we refer to women as the fair sex.

However, the definition of fairness can be subjective and may vary depending on cultural and personal perspectives. In the first reading of today's first reading, the biblical narrative presents a scenario where fate grants David the opportunity to kill Saul. Saul had been persecuting David and treating him unjustly, lead-

ing to a situation where David perceived Saul as unfair and deserving of revenge.

From a human perspective, it might seem fair to seek retribution, even if it meant taking Saul's life. However, David's decision to spare Saul's life demonstrates a higher value than fairness. He recognized that Saul, despite his actions, was the

Lord's anointed. In his own words, "I would not hurt the Lord's anointed."

David's choice to spare Saul's life transcends human wisdom and societal norms, prioritizing love and fidelity to God over retribution.

This principle of prioritizing virtue and fidelity over human wisdom is further emphasized in the Gospel, particularly in the Sermon on the Plain, which we read last week. In this sermon, Jesus challenges conventional understanding and societal norms by advocating for actions

February 23

Seventh Sunday in Ordinary Time

READINGS

1 Samuel 26:2, 7-9, 12-13, 22-23

1 Corinthians 15:45-49

John 13:34

that may seem counter-intuitive, such as loving one's enemies, blessing those who curse us, turning the other cheek and giving without expecting anything in return.

These teachings demonstrate that true fairness lies not in seeking revenge or retribution, but in cultivating compassion, forgiveness and love.

We often present ourselves as Christians. When was the last time you explicitly expressed your love for your enemy? When was the last time you called your sister-in-law who drives you nuts? When was the last time you complimented your brother or even said something flattering about him? When was the last time you lent a friend a tool without expecting a return date?

Jesus clearly rebukes loving those who love us, lending expecting a full return and cursing back when cursed at.

You may think that this is unfair. Perhaps, according to our human standards, none of this is fair. However, Jesus is not teaching lessons in fairness. Rather, he is speaking about the kingdom, about perfection and about how we should direct our lives. He outlines what we should do. "Love and do good to your enemies. Lend expecting nothing in return. Be merciful, and God extends mercy to us."

The final part should particularly prompt us to reflect. Be merciful just as God shows mercy to us. Consider this: Would you want God to extend mercy to us in the same way that we have extended it to others?

Towards the end of the gospel passage, Jesus takes away our entertainment when he says, "Stop judging, and you will not be judged. Stop condemning, and you will not be

condemned." Wow! If we cannot judge, what will we talk about? After all, it is so much fun to judge, criticize and even condemn others. Have you ever watched shows like Dr. Phil, Judge Judy, Jerry Springer, or political pundits? If we cannot judge and criticize, our television enjoyment will be greatly diminished.

I leave the decision about television up to you. However, the point is clear: The disciple of Jesus knows that the Christian life mirrors that of Christ, characterized by not condemning, not judging and not seeking retribution. The closing words of today's gospel encapsulate this principle: "For the measure with which you measure will be measured out to you."

For God, fairness is measured in generosity and mercy. Therefore, if we desire God to be generous and merciful to us, we must demonstrate generosity and mercy towards others. That's simply being fair.

Around the diocese

CONTINUED FROM PAGE 21

young woman 18-30 years old are welcome to attend. Holy Hour and Luncheon after presentation. Sponsored by the Vocation Office.

Contact: If you are interested in attending, register at <https://www.rcdony.org/womensluncheon>.

PRIESTHOOD DISCERNMENT

Discernment is a call, listen with others. It is a journey of faith, traveling with companions. Are

you a single Catholic man, of high school age or older, who is hearing the Lord's call to the Priesthood? You are invited to join fellow discerners and Father Howard Venette for the following gatherings.

Place: St. Mary's Church, Canton

Dates: March 22, May 3,

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

Features: Lunch will be provided

Contact: Registration required,

please go to www.rcdony.org/priesthooddiscernment. For more information, contact Father Howard Venette — hvenette@rcdony.org

SURVIVING DIVORCE

Watertown— If you or someone you know is separated or divorced and looking for hope and healing, please consider joining us for the Surviving Divorce Program. We are now accepting registrations for sessions held at the Watertown

location.

Date: Tuesdays starting March 18

Time: 6:30 p.m.

Place: In school behind St. Anthony's Church

Cost: \$25

Contact: For more information or help with registering, please contact Steve Tartaglia at 315-393-2920 startaglia@rcdony.org.

CLM RETREAT

Ogdensburg - All Commissioned

Lay Ministers and Candidates are invited to register for the CLM retreat.

Date: May 2 – 4

Place: Wadhams Hall

Cost: Single, \$240.00 pp; Double, \$190.00 pp; Suite (double bed), \$220.00 pp; Suite, \$340.00 pp; Commuter, \$100. All costs include all meals.

Speaker: Father Leagon Carlin

Contact: Register at www.rcdony.org/ffmretreat



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
info@rcdony.org

Cathedral bombed days after establishment

Catholic News Agency

A newly-designated Catholic cathedral in Myanmar was bombed by the military regime last week amid an ongoing conflict in the region.

The Sacred Heart of Jesus Church in Mindat was severely damaged by airstrikes by the Myanmar military regime in Chin, Myanmar's only Christian-majority state.

Though the damage took place on Feb. 6, news of the bombing has only recently come to light. The church's roof and stained-glass windows were destroyed, rendering the church unusable, according to Fides, the information service of the Pontifical Mission Societies. No injuries were reported and the area had recently been evacuated.

Less than two weeks before the bombing, on Jan. 25, Pope Francis designated the church a cathedral for the newly-formed Diocese of Mindat. In the days leading up to the attack, local Catholics were planning upcoming liturgical celebrations, including the consecration of the newly-appointed bishop, Father Augustine Thang Zawm Hung, Fides reported.

The newly-formed Diocese of Mindat has a total population of almost 360,000, with more than 14,000 Catholics and 23 parishes, according to the Holy See.

A local priest, identified as Father Paulinus, told Fides that the faithful are determined to rebuild.

"We are very sad that our church has been hit by the bombs. It is a wound in our heart. But we will not let ourselves be defeated. We will rebuild it," the local priest said. "We are certain that the Lord will 'bombard' us with his grace and blessing: This will bring peace and prosperity to our people."

Soon after the destruction of the Mindat church, Cardinal Charles Maung Bo of Yangon urged Catholics to pray for those who were displaced by the violence of the conflict in Myanmar.

Myanmar, formerly known as Burma, has for years been wracked by violent conflict following a military coup at the beginning of 2021 in which the military junta overthrew the elected government of Nobel Peace Prize laureate Aung San Suu Kyi, who had promised a new democratic era for the nation. The coup triggered widespread resistance, mass protests, and an escalation of armed conflicts across the country, thrusting Myanmar into its current humanitarian and human rights crisis.

OBITUARIES

Brownville — Barbara A. (Korber) Fudala, 84; Mass of Christian Burial Feb. 17, 2025 at Immaculate Conception Church; burial in Dexter Cemetery.

Clayton — Louise Anne (Stage) Calhoun, 78; Mass of Christian Burial Feb. 19, 2025 at St. Mary's Church; burial in St. Mary's Cemetery.

Croghan — Bernard J. "Chibbie" Monnat, 93; Mass of Christian Burial Feb. 14, 2025 at St. Stephen's Church; burial in Indian River Cemetery.

Evans Mills — Mary A. (Staie) Delles, 96; Mass of Christian Burial Feb. 11, 2025 at St. Mary's Church; burial in St. Mary's Cemetery.

Hogansburg — Stephanie L.M. Lazore-Cole, 50; Mass of Christian Burial Feb. 14, 2025 at St. Regis Church.

Lowville — Walter J. West, 63; Mass of Christian Burial Feb. 21, 2025 at St. Peter's Church; burial in Old Glendale Cemetery.

Massena — Frederick A. Toomey, Sr., 86; Memorial Mass Feb. 14, 2025 at Sacred Heart Church.

Mooers Forks — Shirley Ann

(Miller) Trombley, 88; Services to be held in the spring.

Morrisonville — Daniel Bissonette, 61; Mass of Christian Burial in spring at St. Alexander's Church.

Ogdensburg — Ruth Ann (Rapin) Lowery, 66; Mass of Christian Burial in spring at St. Mary's Cathedral; burial in Notre Dame Cemetery.

Ogdensburg — Dennis "Larry" Tynon Jr., 83; Mass of Christian Burial Feb. 11, 2025 at Notre Dame Church; burial in Notre Dame Cemetery.

Peru — Patricia Jean Henry, 67; Mass of Christian Burial Feb. 15, 2025 at St. Augustine's Church.

Plattsburgh — Joan M. (Wodjenski) Jarvis, 92; Mass of Christian Burial May 12, 2025 at St. John's Church; burial in Divine Mercy Cemetery.

Plattsburgh — Dorrine (LaBelle) Provost, 88; Mass of Christian Burial Feb. 18, 2025 at St. Peter's Church.

Potsdam — Marie Sellers Bullard, 96; Mass of Christian Burial Feb. 18, 2025 at St. Mary's Church; burial in St. Mary's Cemetery.

Rouses Point — David W. Bernard, 60; Mass of Christian Burial Feb. 20, 2025 at St. Patrick's Church.

Schroon Lake — Robert "Bob" L. Smith, 82; Mass of Christian Burial Feb. 11, 2025 at Our Lady of Lourdes Church.

Tupper Lake — Shirley M. (Peets) Dechene, 85; Mass of Christian Burial Feb. 17, 2025 at St. Alphonsus Church; burial in St. Alphonsus Cemetery.

Tupper Lake — Robert L. Woods, 97; Mass of Christian Burial Feb. 12, 2025 at St. Alphonsus Church; burial in Holy Name Cemetery.

Watertown — Esther M. (Campany) Branche, 99; Graveside Services at Brookside Cemetery.

Watertown — Marie Abigail "Abbie" (Sparacino) Brown, 74; Mass of Christian Burial Feb. 14, 2025 at Holy Family Church.

Watertown — Ruth E. Seaman, 77; Funeral Services Feb. 10, 2025 at Reed & Benoit Funeral Home; burial in Glenwood Cemetery.

Watertown — Alan Shepard, 60; Funeral Services Feb. 15, 2025 at D.L. Calarco Funeral Home, Inc.



Warm up with a subscription to the *North Country Catholic* and find out what is happening with the Diocese of Ogdensburg.

Warm up with Good News!

Visit our website at www.northcountrycatholic.org
to pay by Credit Card for immediate delivery.

OR Send this coupon with payment to:

North Country Catholic

PO Box 106, Canajoharie, New York, 13317

****Please allow 3-4 weeks for delivery when mailing in your renewal****

☐ Inside Diocese \$27 ☐ Outside Diocese \$30

I want to be a Patron: ☐ \$35 ☐ \$50 ☐ \$100 ☐ \$250

☐ New Subscription ☐ Renewal

☐ Please send my subscription to my e-mail address:

Name _____

Address _____

City _____ State _____ Zip _____

Parish _____

Women's discernment luncheon planned

By Darcy Fargo
Editor

"It's a beginning," said Sister Mary Eamon Lyng, a Sister of St. Joseph and diocesan Vocations coordinator. "We'll see where it takes us."

On March 22, a women's discernment event, themed "Let Go, Let God, will be held at St. Mary's Church, Canton. The event is a joint project of the Vocations Office and Campus Ministry.

"It's not necessarily about moving toward looking at consecrated life," said Sister Eamon. "Come to have a relationship with God, with Jesus, and get in touch with him as to his call to holiness and mission."

The event is intended for women in the 18 to 30 age range.

It will begin with a Holy Hour at 11 a.m. Bishop Terry R. LaValley plans to talk with those attending about the call to holiness and mission.

"It's a way of life," Sister Eamon said. "No matter what vocation, if you're already in a relationship and going that direction or if you're single, it's asking what God wants of me. It's not what I want to do for him, it's what does he want from me, where is he leading me or guiding me. We're talking about being open to the Holy Spirit."

That portion of the event – the Holy Hour and bishop's presentation – will also in-

clude participants in a men's discernment group.

"The women's discernment group and the men's discernment group will each have their own lunch and programs after," Sister Eamon said.

The women will then hear brief presentations about discernment and vocations, and there will be small-group discussion.

"There will be questions to guide the small-group discussions," Sister Eamon said. "Then we'll gather the small groups for a full-group of sharing."

In addition to being provided prayer cards and discernment resources, organizers hope the event will give participants to "share their stories

and share ways of growing in holiness through the practice of our faith."

The Vocations Office hopes to work more closely with the Campus Ministers in the diocese, Sister Eamon said.

"We've been working together to figure out the details of the day," she said. "They have been wonderful!"

Sister Eamon said organizers are open to making the group a more regular fixture in the diocese.

"Hopefully someone will say they want to go another step," she said. "If it goes anywhere, we can follow up."

To register for the women's discernment luncheon, go to <https://www.rcdony.org/womensluncheon>.

Sister celebrates

CONTINUED FROM PAGE 3

ed the one-on-one time I had as a physical therapist. As an administrator, I had to get up and go out for those one-on-one interactions."

Eventually, though, she grew to appreciate the role.

"I was going back on memory lane the other day," said Sister Camillus. "I honestly think one of the many, many blessings I've received is that I've always enjoyed everything I did. I loved physical therapy, liked administration. Now, I'm the coordinator of the convent. There are only two of us at this point, but God

let me enjoy everything I did. I hope the people I worked with enjoyed me doing it."

A New York City native, Sister Camillus said she joined the Sisters of Mercy of the Americas as a late vocation. She was 35.

"Only a few communities took someone that was 35," she said. "I applied to two, one being the Sisters of Mercy. They sent me a personal, welcoming letter and invited me up for a visit."

Sister Camillus said she met with the community's formation director and knew she had found where God

was leading her.

"I remember sitting on the porch of their convent and talking to her," Sister Camillus said. "She was so motherly and welcoming. When I walked in the door, it was home. A couple weeks later, I got a letter from the other community I had applied for. It was a form letter. The difference was striking."

A lot has changed over the years in the community, Sister Camillus noted.

"We have different meetings," she said. "When something comes up, it's put to the group, and the

group makes decisions. It used to be more top down directives. It's more communal now."

Through her time in community and working in long term care, Sister Camillus said God has blessed her with many "wonderful people."

"I never met anyone I didn't like, and nobody ever caused concerns," she said. "I've been blessed with the people I associated with along the way – all of them."

While in the community, she became friends with legendary singer Kate Smith.

"She used to call me 'sis,'" Sister Camillus

said. "She'd say, 'ok, sis!' She was very down to earth. She'd come have dinner with us."

While Uihlein Mercy Center was under construction, the sisters lived in a small house near the grounds.

"It was Christmas eve, and we were going to have Mass in this tiny chapel," she said. "Kate Smith came. We sang some hymns. For years, we used to talk about the time we sang with Kate Smith."

In celebration of her birthday, a party was planned.

"I thought maybe I'd just sneak through the birthday, but that didn't happen," she said. "At first, I kept saying, 'oh my gosh! Let's keep it low.' But then, I thought it's a nice thing to be able to have a happy occasion. Why should I crush it? If people want to come and have a good time, why not?"

"I'll probably have a good time, too."

BARSTOW

AN AMERICAN REVOLUTION BUICK PONTIAC GMC SUBARU

"Family owned dealership serving the North Country for over 56 years!"

For more information, visit our Website at: www.barstowmotors.com

MARKET ST., POTSDAM, NY • (315) 265-8800

MONASTERY CARD SHOP

Cards for All Occasions

Mass Enrollments for your living & deceased loved ones.

Precious Blood Monastery

OPEN: 9 AM - 5 PM
SATURDAY 9 AM - 12 PM

400 PRATT ST., WATERTOWN

315-788-1669

www.sisterspreciousblood.org