

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF NEW YORK

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In re:

The Roman Catholic Diocese of Syracuse, New York,

Case No.: 20-30663  
Chapter 11

Debtor,

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**NOTICE OF FILING OF SECOND PLAN SUPPLEMENT TO  
JOINT CHAPTER 11 PLAN OF REORGANIZATION FOR THE  
ROMAN CATHOLIC DIOCESE OF SYRACUSE, NEW YORK  
DATED DECEMBER 6, 2023 AND DISCLOSURE STATEMENT**

**PLEASE TAKE NOTICE** that The Roman Catholic Diocese of Syracuse, New York, the above-captioned debtor and debtor in possession (the “Diocese”) hereby files the Second Plan Supplement in accordance with the *Joint Chapter 11 Plan of Reorganization for The Roman Catholic Diocese of Syracuse, New York Dated December 6, 2023* [Docket No. 1565] (as it may be amended, modified or supplemented from time to time, the “Joint Plan”) and the Disclosure Statement [Docket No. 1566] filed in contemporaneously with the Joint Plan.

**PLEASE TAKE FURTHER NOTICE** that attached hereto as **Exhibit 6** is the proposed *List of Assumed Contracts and Leases*.

**PLEASE TAKE FURTHER NOTICE** that attached hereto as **Exhibit B** is the *Liquidation Analysis*.

**PLEASE TAKE FURTHER NOTICE** that attached hereto as **Exhibit C** is the *Financial Projections*.

**PLEASE TAKE FURTHER NOTICE** that the Diocese reserves the right to amend any of the Exhibits at any time prior to the Effective Date of the Joint Plan.

Dated: January 9, 2024  
Syracuse, New York

Respectfully submitted,

**BOND, SCHOENECK & KING, PLLC**

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Syracuse, New York*

**Exhibit 6**

*List of Assumed Contracts and Leases*

| Line No. | Contract For   | Contract Term  | Contract Number                                   | Contract Party  |
|----------|--|--|---|---|
| 1        | Payroll Processing   | Paid fees thru 6/19/2020 (monthly)                     | Contract# 41854                                   | ADP, Inc., PO Box 842875, Boston MA 02284-2875  |
| 2        | Campus MS Office/Azure Roman Catholic Diocese of Syracuse  | Paid thru 5/31/2020 (monthly)                          |   | Applied Cloud Systems, 409 Elk Street, Suite 100, PO Box 44, Carnegie PA 15106-0044   |
| 3        | L1 Helpdesk - Support Roman Catholic Diocese of Syracuse   | To expire 1/1/2021 (36 months)                         |   | Armory 5, 324 W Water Street, Suite 120, Syracuse NY 13202                            |
| 4        | Actuarial & Pension Services   | Paid thru 5/31/2020 (monthly)                          | CATDIO0288  | BPAS Actuarial & Pension Services, 6 Rhoads Drive - Suite 7, Utica NY 13502           |
| 5        | Maintenance & Repair Agreement Between Roman Catholic Diocese of Syr, Church of Our Lady of Lourdes & Notre Dame Schools | To expire 6/30/22                                      |   | Church of Our Lady Of Lourdes , 2 Barton Ave, Utica NY 13502                          |
| 6        | IT - Right Signature   | To expire 7/31/2020 (annual)                           | Cust# 10004714                                    | Citrix, PO Box 931686, Atlanta GA 31193-1686  |
| 7        | HR - Employee Assistance Plan Roman Catholic Diocese of Syracuse   | Paid thru 6/30/2020 (monthly)                          |   | ComPsych (EAP), 455 N Cityront Plaza Drive, 13th - NBC Tower, Chicago IL 60611        |
| 8        | Tribunal CareMaster Marriage Module Roman Catholic Diocese of Syracuse   | To expire 6/3/2021                                     |   | Digital Innovation Inc., 302 Dove Court, Forest Hill MD 21050                         |
| 9        | Medical & Dental Administrator   | ACH claims & fees Paid thru 7/13/2020 (weekly)         | Group ID 00033571                                 | Excellus, PO Box 5266, Binghamton NY 13902-5266                                       |
| 10       | Cisco - Campus phone & other IT Equip  | To expire 7/2/2021 (annual)                            | Account RCDS                                      | Infinet Technology Solutions, 7037 &nbsp;Fly &nbsp;Road, East Syracuse NY 13057       |
| 11       | Cybersecurity Training   | To expire 4/1/2022 (36 months)                         | Cust# C-030315                                    | KnowBe4 Inc, PO Box 392286, Pittsburgh PA 15251-9286                                  |
| 12       | FSA , Medical, Dental , Vision & Cobra   | ACH claims & fees Paid thru 7/7/2020 (weekly)          | Customer ID ROMCATH (Medical,Dental,Vision,Cobra) | Lifetime Benefit Solutions Inc, PO Box 4982, Syracuse NY 13221                        |
| 13       | ID # DIO137 Diocese of Syracuse - Church (FSA)   | ACH claims & fees Paid thru 7/13/2020 (weekly)         |   | Lifetime Benefit Solutions Inc. Claims Dept, PO Box 211126, Eagan, MN 55121           |
| 14       | Lease - Meraki Enterprise Advanced Security  | To expire 10/1/2021                                    | Acct# 7300852975                                  | Litchfield Bancorp, Bryan Memorial Plaza - PO Box 335, Washington Depot CT 06794-0335 |
| 15       | Unitrends Backup & Support Renewal Roman Catholic Diocese of Syracuse  | To expire 5/1/2021 (36 months)                         |   | Mercury Network, 182 Hillrise Drive, Penfield NY 14526                                |
| 16       | Background Checks Roman Catholic Diocese of Syracuse   | Paid thru 6/16/2020 (monthly)                          |   | Metrodata, 403 Main Street - Suite 624, Buffalo NY 14203                              |
| 17       | Pension 403b   | ACH contributions/match Paid thru 7/6/2020 (bi-weekly) | Employer# 506801K                                 | Mutual of America, Linden Oaks Office Park - 360 Linden, Rochester NY 14625           |
| 18       | Fiber Internet & Telepone Service  | Paid thru 6/30/2020 (monthly)                          | Cust#6352638                                      | Northland Communications, PO Box 419, Holland Patent NY 13354                         |
| 19       | Maintenance & Repair Agreement Between Roman Catholic Diocese of Syr, Church of Our Lady of Lourdes & Notre Dame Schools | To expire 6/30/22                                      |   | Notre Dame Elementary, 2 Notre Dame Lane, Utica NY 13502                              |
| 20       | Greater Binghamton Health Center - Pastoral Services   | To expire 12/31/2024 (48 months)                       | NYS Contract ID OMH01-C200986-3650343             | Office of Mental Health, 44 Holland Avenue, Albany NY 12229                           |
| 21       | Mohawk Valley Psych Center - Pastoral Services   | To expire 4/30/2022 (48 months)                        | NYS Contract ID T200540, Contract ID 51176        | Office of Mental Health, 44 Holland Avenue, Albany NY 12229                           |
| 22       | Actuarial Consulting   | Paid thru 6/30/2020 (annual)                           | Client ROMA31                                     | Oliver Wyman Actuarial Consulting Inc, PO Box 5160 - GPO, New York NY 10087-5160      |
| 23       | Adobe Acrobat License VIP  | To expire 12/18/2020 (annual)                          | Acct# 13694415                                    | PC Connection Sales Corp , PO BOX &nbsp;536472, Pittsburgh, PA 15253-5906             |
| 24       | UI Cost Control  | Paid thru 9/30/2020 (quarterly)                        | Cust#01-0005117                                   | People Systems, PO Box 4816, &nbsp;Syracuse NY 13221-4816                             |
| 25       | Mail / Postage Machine Lease   | To expire 1/4/2025 (60 months)                         | Lease#3311035921                                  | Pitney Bowes Global Financial Services LLC ,PO Box 371887, Pittsburgh PA 15250-7887   |
| 26       | Equipment - Laptops Lease  | To expire 8/15/2022 (36 months)                        | L303011-000, Cust# 233324                         | POS Credit Corporation, PO Box 844803, &nbsp;Los Angeles CA 90084-4803                |
| 27       | Software Service Quickbooks - Parishes/Schools   | Paid thru 7/30/2020 (monthly)                          | Cust# 387   | Qvinci Software LLC, 1601 South Mopac Expressway, Suite D-350, Austin TX 78746        |
| 28       | Knowledge Sync support Customer RCD  | Paid thru 6/30/2020 (annual or as needed)              |   | Rubicon Group Inc , 121 Morgan Lane, Oneida NY 13421                                  |
| 29       | Sage Accounting Software Support - Silver  | Paid thru 7/30/2020 (annual)                           | Acct# 4002964963                                  | Sage Software Inc, 14855 Collections Center Drive, Chicago IL 60693                   |
| 30       | LTD and FMLA   | Paid thru 6/30/2020 (monthly)                          | Client#819942                                     | Sun Life Financial, PO Box 7247-7188, Philadelphia PA 19170-7188                      |

|    |                           |  |                                       |   |
|----|---------------------------|--|---------------------------------------|---|
| 31 | Tax & Accounting Services | Paid thru 6/30/2020 (bi-annually)              | Acct#10044860575                      | Thomson Reuters (Tax & Accounting) &nbsp;Inc , 2395 Midway Road, Carrollton, TX 75006 |
| 32 | Docuware Service          | To expire 10/1/2022 (60 months)                | Cust# TOB9UF2                         | Toshiba Business Solutions, PO Box 927, Buffalo, NY 14240-0927                        |
| 33 | Copier Lease              | To expire 7/1/2021 (48+ months)                | Contract# 450-7990563-001 (\$58.25)   | Toshiba Financial Services , PO Box 070241, Philadelphia, PA 19176-0241               |
| 34 | Copier Lease              | To expire 5/1/2023 (48 months)                 | Contract# 500-0565014-001 (\$48.00)   | Toshiba Financial Services , PO Box 070241, Philadelphia, PA 19176-0241               |
| 35 | Copier Lease              | To expire 1/24/2024 (48+ months)               | Contract# 500-0605851-000 (\$1514.17) | Toshiba Financial Services ,PO Box 790448, St. Louis, MO 63179-0448                   |
| 36 | Copier Lease              | To expire per IT - lease extended (48+ months) | Contract# 500-0477145-000 (\$183.00)  | Toshiba Financial Services ,PO Box 790448, St. Louis, MO 63179-0448                   |
| 37 | Copier Lease              | To expire 6/16/2021 (48 months)                | Contract# 500-0541040 -005 (\$220)    | Toshiba Financial Services ,PO Box 790448, St. Louis, MO 63179-0448                   |
| 38 | Copier Lease              | To expire 2/1/2022 (48 months)                 | Contract# 500-0541040 -011 (\$167)    | Toshiba Financial Services ,PO Box 790448, St. Louis, MO 63179-0448                   |
| 39 | Copier Lease              | To expire 11/15/2021 (48 months)               | Contract# 500-0541040 -009 (\$349.10) | Toshiba Financial Services ,PO Box 790448, St. Louis, MO 63179-0448                   |
| 40 | Wireless Phone Service    | Paid thru 6/30/2020 (monthly)                  | Acct# 680180536-00001                 | Verizon Wireless, PO BOX 408, Newark, NJ 07101-0408                                   |
| 41 | Google Email Encryption   | To expire 2/25/2022 (36 months)                | Cust# ROM13202                        | Zixcorp, Dept 41359, &nbsp;PO Box 650823 , Dallas, TX 75265                           |

**Exhibit B**

***Liquidation Analysis***

## Roman Catholic Diocese of Syracuse

Case No. 20-30663

## Liquidation Analysis

30-Nov-23

|  | 30-Nov-23            | Note | Adjustments            | Liquidation Value    |
|--|----------------------|------|------------------------|----------------------|
| <b>Current Assets</b>                    |                      |      |                        |                      |
| Cash and Equivalents                     | \$ 913,382           | 1    | \$ (34,071)            | \$ 879,311           |
| Accounts Receivable (Net)                | \$ 1,744,172         |      | \$ -                   | \$ 1,744,172         |
| Notes Receivable                         | \$ 2,045,287         |      | \$ -                   | \$ 2,045,287         |
| Prepaid Expenses                         | \$ 289,108           |      | \$ -                   | \$ 289,108           |
| Professional Retainers                   | \$ 18,241            | 2    | \$ (18,241)            | \$ -                 |
| Investments                              | \$ 25,781,767        | 3    | \$ (17,102,621)        | \$ 8,679,146         |
| <b>Total Current Assets</b>              | <b>\$ 30,791,957</b> |      | <b>\$ (17,154,933)</b> | <b>\$ 13,637,024</b> |
| <b>PROPERTY &amp; EQUIPMENT</b>          |                      |      |                        |                      |
| Real Property and Improvements           | \$ 6,657,750         | 4    | \$ (1,857,750)         | \$ 4,800,000         |
| Machinery and Equipment                  | \$ 573,727           | 5    | \$ (573,727)           | \$ -                 |
| Furniture, Fixtures and Office Equipment | \$ 235,994           |      | \$ -                   | \$ 235,994           |
| Vehicles                                 | \$ 260,870           |      | \$ -                   | \$ 260,870           |
| Less: Accumulated Depreciation           | \$ 5,667,000         | 4    | \$ (5,667,000)         | \$ -                 |
| <b>TOTAL PROPERTY &amp; EQUIPMENT</b>    | <b>\$ 2,061,341</b>  |      | <b>\$ 3,235,523</b>    | <b>\$ 5,296,864</b>  |
| <b>Total Assets</b>                      | <b>\$ 32,853,298</b> |      | <b>\$ (13,919,410)</b> | <b>\$ 18,933,888</b> |

Notes:

1 - Restricted funds received from NYS for Drug Ed Program.

2 - Stretto

3 - Investment Balance is reduced by NBT Note (\$5,704,832), Key

Bank WC Letter of Credit (\$5,300,000), Custodial Accounts

(\$3,824,842), Scholarship Funds (\$393,197), School Grants

(\$768,416), School Subsidies (\$629,785), NCRRG Investment

(\$195,376), Ministry Donations (\$211,755) and Other (\$74,418).

4 - To adjust to appraised value.

5 - Adjustment to estimated realizable value.

**Exhibit C**

***Financial Projections***



**The Roman Catholic Diocese of Syracuse, Case # 20-30663**

**Cash Flow Analysis**

|  | <u>Year Ended</u><br><u>6/30/2021</u> | <u>Year Ended</u><br><u>6/30/2022</u> | <u>Year Ended</u><br><u>6/30/2023</u> | <u>Year Ending</u><br><u>6/30/2024<sup>1</sup></u> | <u>Year Ending</u><br><u>6/30/2025</u> | <u>Year Ending</u><br><u>6/30/2026</u> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|--|--|
| <b><u>Cash Receipts</u></b>                    |                                       |                                       |                                       |  |  |  |
| Accounts Receivable Receipts                   | 32,896,167                            | 31,467,145                            | 30,449,198                            | 32,330,584   | 33,774,936                             | 35,309,489                             |
| Hope Appeal Contributions                      | 3,842,073                             | 5,225,312                             | 4,973,631                             | 4,300,000  | 4,400,000                              | 4,500,000                              |
| Investment Funding                             | -                                     | 2,250,000                             | 4,650,000                             | 2,000,000 <sup>2</sup>                             | -                                      | -                                      |
| McDevitt Foundation Contributions              | 594,342                               | 1,050,800                             | 760,200                               | 654,000  | 700,000                                | 725,000                                |
| Scuderi Foundation Scholarships                | 125,000                               | 134,000                               | 137,000                               | 169,000  | 175,000                                | 185,000                                |
| Bison / Cabrini Foundation                     | 511,372                               | -                                     | 334,540                               | 500,000  | 500,000                                | 500,000                                |
| Affiliation Fees                               | 317,806                               | 335,672                               | 360,916                               | 386,859  | 400,000                                | 410,000                                |
| Passthrough                                    | 1,332,345                             | 1,995,198                             | 1,164,347                             | 1,400,000  | 1,450,000                              | 1,500,000                              |
| Insurance Recoveries                           | 1,575,830                             | 2,812,027                             | 2,473,887                             | 2,800,000  | 2,500,000                              | 2,550,000                              |
| Miscellaneous                                  | 3,645                                 | 3,862                                 | 89,248                                | 5,000  | 5,000                                  | 5,000                                  |
| Other Program Contributions                    | 282,527                               | 780,885                               | 512,808                               | 500,000  | 520,000                                | 550,000                                |
| <b>Total Cash Receipts</b>                     | <b>41,481,107</b>                     | <b>46,054,900</b>                     | <b>45,905,775</b>                     | <b>45,045,443</b>                                  | <b>44,424,936</b>                      | <b>46,234,489</b>                      |
| <b><u>Cash Disbursements</u></b>               |                                       |                                       |                                       |  |  |  |
| Funding of Trust and Debt Service <sup>3</sup> |                                       |                                       |                                       | TBD  | TBD                                    | TBD                                    |
| Payroll and Related Taxes                      | 5,227,143                             | 5,613,671                             | 5,380,858                             | 5,542,284  | 5,708,553                              | 5,879,809                              |
| Self Insurance Claims                          | 21,624,608                            | 22,263,522                            | 22,810,228                            | 22,300,000   | 22,850,000                             | 23,450,000                             |
| Loan Repayment                                 | 377,538                               | 376,991                               | 472,975                               | 510,000  | 520,000                                | 530,000                                |
| Maintenance, Utilities and Other               | 5,597,400                             | 3,901,622                             | 4,749,280                             | 4,800,000  | 5,000,000                              | 5,100,000                              |
| Transfers                                      | 8,221,980                             | 10,718,701                            | 8,744,955                             | 8,200,000  | 8,400,000                              | 8,700,000                              |
| Chapter 11 Professional Fees                   | 1,569,776                             | 3,209,557                             | 3,816,199                             | 3,400,000  | -                                      | -                                      |
| US Trustee                                     | 272,520                               | 284,401                               | 297,309                               | 300,000  | -                                      | -                                      |
| <b>Total Disbursements</b>                     | <b>42,890,965</b>                     | <b>46,368,465</b>                     | <b>46,271,804</b>                     | <b>45,052,284</b>                                  | <b>42,478,553</b>                      | <b>43,659,809</b>                      |
| <b>Ending Cash</b>                             | <b>922,344</b>                        | <b>608,779</b>                        | <b>242,750</b>                        | <b>235,908</b>                                     | <b>2,182,291</b>                       | <b>4,756,971</b>                       |

<sup>1</sup> For the purpose of this analysis, the Diocese has assumed that the Effective Date of the Plan corresponds with the fiscal year end of the Diocese.

<sup>2</sup> This amount does not include amounts funded from Investments for payment of the contribution of the Diocese to the Trust.

<sup>3</sup> This analysis for the years ending 6/30/2024, 6/30/2025 and 6/30/2026 does not include payments made by the Diocese to the Trust or the corresponding Catholic Family Contributions. In addition, this analysis does not include disbursements for debt service applicable to amounts borrowed, if necessary, by the Diocese to fund the Trust.