

**GLOBAL NOTES AND
STATEMENT OF METHODOLOGY, LIMITATIONS,
AND DISCLAIMERS REGARDING THE DEBTOR'S SCHEDULES
OF ASSETS AND LIABILITIES AND STATEMENT OF FINANCIAL AFFAIRS**

The Roman Catholic Bishop of Oakland, as debtor and debtor in possession in the above-captioned chapter 11 case (the "Debtor"), has filed Schedules of Assets and Liabilities (as amended, the "Schedules") and a Statement of Financial Affairs (as amended, the "Statement") with the United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court"). The Debtor, with the assistance of its legal and restructuring advisors, prepared the Schedules and Statement in accordance with section 521 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure. These Schedules and Statement are unaudited.

These *Global Notes and Statement of Methodology, Limitations, and Disclaimers Regarding the Debtor's Schedules of Assets and Liabilities and Statement of Financial Affairs* (these "Global Notes") pertain to, are incorporated by reference in, and comprise an integral part of the Debtor's Schedules and Statement. The Global Notes should be referred to, considered, and reviewed in connection with any review of the Schedules and Statement.

The Schedules and Statement have been signed by Paul Bongiovanni. Mr. Bongiovanni serves as the Debtor's Chief Financial Officer and is an authorized signatory of the Debtor. Mr. Bongiovanni is familiar with all aspects of the Debtor's operations and finances. In reviewing and signing the Schedules and Statement, Mr. Bongiovanni has necessarily relied upon the efforts, statements, advice, and representations of personnel of the Debtor and the Debtor's legal and restructuring advisors. Given the scale of the Debtor's operations covered by the Schedules and Statement, Mr. Bongiovanni has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statement, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and individual creditor address information.

In preparing the Schedules and Statement, the Debtor relied upon information derived from its books and records available at the time of such preparation. The Debtor has made reasonable efforts to ensure the accuracy and completeness of the Schedules and Statement and believes them to be complete and accurate. However, the discovery of conflicting, revised, or subsequent information may result in material changes to the Schedules and Statement. As a result, inadvertent errors or omissions may exist.

For the avoidance of doubt, the Debtor and its agents, attorneys, and restructuring advisors hereby reserve all of their rights to amend, supplement, or otherwise modify the Schedules and Statement as may be necessary or appropriate, but expressly do not undertake any obligation to update, supplement, modify, revise, or re-categorize the information provided in the Schedules and Statement or to notify any third party should the information be updated, supplemented, modified, revised, or re-categorized, except as required by applicable law or an order of the Bankruptcy Court.



The Schedules and Statement may contain specific notes that supplement these Global Notes. That the Debtor has prepared Global Notes or specific notes with respect to certain of the Schedules and certain questions or parts of the Statement and not those of others should not be interpreted as a decision by the Debtor to exclude the applicability of such Global Notes or specific notes to any of the Debtor's other Schedules and questions or parts of the Statement, as applicable.

Global Notes and Overview of Methodology

1. **Description of Case.** On May 8, 2023 (the "Petition Date"), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtor continues to operate and pursue its religious, charitable mission, and manage its properties and affairs as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. **Reservations and Limitations.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and a complete and accurate Statement. However, as noted above, inadvertent errors or omissions may exist. The Debtor reserves all rights to amend, supplement, or otherwise modify the Schedules and Statement from time to time, in all respects, as may be necessary or appropriate, but does not undertake any obligation to do so, except as required by applicable law. Nothing contained in the Schedules and Statement constitutes a waiver of any of the Debtor's rights or an admission of any kind with respect to this chapter 11 case, including, but not limited to, any claims against the Debtor, any defenses the Debtor may have, any rights or claims of the Debtor against any third party, or any issues involving equitable or structural subordination, or defenses or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code or any other relevant applicable bankruptcy or non-bankruptcy laws related to the recovery of assets or the avoidance of transfers. Any specific reservation of rights contained elsewhere in these Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.
 - (a) **No Admission.** Nothing contained in the Schedules and Statement or these Global Notes is intended to be or should be construed as an admission or stipulation of the validity of any claim against the Debtor or any assertion made, or a waiver of the Debtor's right to dispute any such claim or assert any cause of action or defense against any party.

 - (b) **"As of" Information Date.** Asset values presented herein, except as expressly noted otherwise, represent the asset information of the Debtor's at net book value as of December 31, 2022, the final fiscal calendar year preceding the filing of this chapter 11 case. As of the Petition Date, the Debtor's fiscal year-end accounting close process was still in progress and potentially material forthcoming accounting entries and adjustments are not reflected in the Statement and Schedules. Further, any amounts ultimately realized from the Debtor's assets may vary from net book value (or whatever value was ascribed), and such variances may be material. Accordingly, the Debtor reserves all rights to amend or adjust the value of any asset set forth and described in the Schedules and Statement.

Liability information presented herein, except as expressly noted otherwise, represents the outstanding value as of May 8, 2023. Furthermore, certain asset and liability amounts identified as “unknown”, “undetermined”, “disputed”, “contingent”, and/or “unliquidated” are included herein as \$0.00 values and, thus, the ultimate amount of total assets and liabilities may differ materially from the amounts stated in the Schedules and Statement and any respective total or subtotal amounts.

- (c) **Recharacterization and Classifications.** Notwithstanding that the Debtor has made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statement, the Debtor nonetheless may be found to have improperly characterized, classified, categorized, or designated certain items. The Debtor thus reserves all rights to recharacterize, reclassify, recategorize, alter the description of, re-designate, add, or delete items reported in the Schedules and Statement as is necessary and appropriate.

For the avoidance of doubt, listing (i) a claim on Schedule D as “secured”, (ii) a claim on Schedule E/F as “priority” or “unsecured”, or (iii) a contract or lease on Schedule G as “executory” or “unexpired” does not constitute an admission by the Debtor with respect to any legal rights associated with such claim, contract, or lease or a waiver of the Debtor’s right to recharacterize or reclassify such claim, contract, or lease.

- (d) **Restricted Assets: Property Held for Others.** Because the official forms of the Schedules do not distinguish if an asset is unavailable to satisfy creditor claims, the Debtor has endeavored in these Global Notes and in the Statement, wherever possible, to highlight property that would not be available for distribution to the Debtor’s creditors as a result of the Debtor holding (a) property on behalf of others that work with the Debtor to advance the mission and ministries of the Roman Catholic Church within the Diocese of Oakland, and (b) property subject to donor restrictions that limit their use to specific purposes (such property, “Property Held for Others”). Accordingly, the Schedules and Statement provide creditors and other parties-in-interest more precise information as to the nature of assets available to satisfy creditors’ claims. Property Held for Others in the Debtor’s bank accounts are described in more detail in the *Debtor’s Motion for Interim and Final Orders Authorizing the Debtor to (I)(A) Continue Existing Cash Management System, (B) Honor Certain Prepetition Obligations Related to the Use Thereof, (C) Continue Intercompany Arrangements, (D) Maintain Existing Bank Accounts and Business Forms, and (E) Continue Use of Existing Credit Card Accounts; and (II) Waive Certain Requirements of 11 U.S.C. § 345(b)* [Docket No. 16] (the “Cash Management Motion”). In addition, the Debtor holds legal but not equitable title to other assets constituting Property Held for Others, including, without limitation, real property assets. The Debtor determined the best way to account for Property Held for Others, while at the same time providing meaningful disclosure, is to report Property Held for Others in response to question 21 of the Statement as assets

held for another. While some of the Property Held for Others is not held in a formal trust structure, the Debtor believes reporting Property Held for Others on the Statement, rather than on Schedule A/B, is more appropriate given their inclusion on Schedule A/B would result in a significant overstatement of assets available for distribution to creditors. While the Debtor and its professionals have endeavored in good faith to bifurcate Property Held for Others in these disclosures, the review of the Debtor's records is ongoing and may reveal additional restrictions. Accordingly, the Debtor reserves its right to reclassify an asset as Property Held for Others or as otherwise restricted.

- (e) **Description of Claims.** The Debtor reserves all rights to dispute, or assert offsets or defenses to, any claim reflected on its Schedules and Statement on any grounds, including, without limitation, any defenses relating to amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as “disputed”, “contingent”, or “unliquidated” or object to the extent, validity, enforceability, priority, or avoidability of any claim. The Debtor reserves all rights to amend its Schedules and Statement as necessary and appropriate, including, but not limited to, with respect to claim descriptions and designations.
- (f) **Estimates and Assumptions.** The preparation of the Schedules and Statement required the Debtor to make certain estimates and assumptions with respect to the reported amounts, including, but not limited to, amounts of assets and liabilities, the amount of contingent assets and contingent prepetition liabilities on the date of filing the Schedules and Statement, and the reported amounts of revenues and expenses during the applicable reporting periods. Actual results could differ materially from such estimates. The Debtor reserves all rights to amend the Schedules and Statement to reflect changes in those estimates or assumptions.
- (g) **Causes of Action.** Despite reasonable efforts, the Debtor may not have identified and/or set forth all of its causes of action and similar rights, whether filed or potential (collectively, the “Causes of Action”), against third parties as assets in its Schedules and Statement, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws related to the recovery of assets or avoidance of transfers. The Debtor reserves the right to amend its Schedules and Statement to add, delete, or otherwise modify any information relating to its Causes of Action.

The Debtor further reserves all of its rights with respect to all of its Causes of Action, including, without limitation, all rights relating to any: (i) controversy; (ii) right of setoff or recoupment; (iii) cross claim; (iv) counterclaim; (v) claim arising from a lease or contract; (vi) claim for the breach of any duty imposed by law or in equity; and (vii) demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever. Neither the Global Notes nor the Schedules and Statement constitute a waiver of any claim or Cause of Action or, in any way, prejudice or impair the assertion of any claim or Cause of Action.

- (h) **Intellectual Property Rights.** Exclusion of any intellectual property should not be construed as an admission such intellectual property rights have been abandoned, terminated, or otherwise expired by their terms, or assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property should not be construed as an admission such intellectual property rights have not been abandoned, terminated, or otherwise expired by their terms, or assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction.

In addition, although the Debtor has made diligent efforts to list only its owned intellectual property, in certain instances, another entity may be the actual owner of certain intellectual property listed in the Schedules and Statement. The Debtor reserves all of its rights with respect to the legal status of its intellectual property rights.

- (i) **Executory Contracts and Unexpired Leases.** Although the Debtor has made reasonable efforts to identify the correct legal entities that are counterparties to each of the executory contracts and unexpired leases listed on the Schedules and Statement, in certain instances, the Debtor may have incorrectly identified parties, including incorrectly identifying itself as a party, to the executory contracts and unexpired leases. The Debtor reserves all of its rights with respect to the named parties associated with its executory contracts and unexpired leases, including, without limitation, the right to amend Schedule G.
- (j) **Employee, Victim, and Minor Information.** Where applicable, the Debtor has redacted the identities and/or personal contact information of (a) non-public names of abuse claimants, potential abuse claimants, or those accused of committing or covering up abuse, (b) current and former employees of the Debtor, (c) workers' compensation claimants or minors in accordance with the *Interim Order Approving Debtor's Motion for an Order Authorizing and Approving Special Noticing and Confidentiality Procedures* [Docket No. 35] and any subsequent orders extending the interim relief granted in the same.

Contemporaneously with the filing of these Schedules and Statement, the Debtor has provided the Office of the United States Trustee and the official committee of unsecured creditors with unredacted copies of the Schedules and Statement.

- (k) **Insiders.** The Debtor has included information with respect to the individuals who the Debtor believes may be included in the definition of "insider" set forth in section 101(31) of the Bankruptcy Code during the relevant time periods.

The individuals identified as "insiders" have been included for informational purposes only. The inclusion of a party as an "insider" is not an acknowledgment or concession such party is an "insider" under applicable bankruptcy law. The Debtor does not take any position and reserves all rights with respect to: (i) such

person's influence over and/or ability to control the Debtor; (ii) the management responsibilities or functions of such individual; (iii) the decision making or corporate authority of such individual; or (iv) whether such individual could successfully argue that he or she is not an "insider" under applicable law or with respect to any theories of liability or for any other purpose.

3. **Methodology.**

- (a) **Basis of Presentation.** The Schedules and Statement do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States ("GAAP"), nor are they intended to be fully reconciled to the financial statements of the Debtor. The Schedules and Statement contain unaudited information subject to further review and potential adjustment. The Schedules and Statement reflect the Debtor's reasonable efforts to report the assets and liabilities of the Debtor.
- (b) **Duplication.** Certain of the Debtor's assets, liabilities, and prepetition payments may properly be disclosed in response to multiple parts of the Statement and Schedules. To the extent these disclosures would be duplicative, the Debtor has determined to only list such assets, liabilities, and prepetition payments once.
- (c) **Net Book Value.** In certain instances, current market valuations for individual items of property and other assets are neither maintained by, nor readily available to, the Debtor. Accordingly, unless otherwise indicated, the Schedules and Statement reflect approximate net book values as of December 31, 2022. Market values may vary—at times materially—from net book values. The Debtor believes it would be an inefficient use of estate assets at this time for the Debtor to obtain the current market values of all its property and other assets, or of Property Held for Others. Accordingly, the Debtor has indicated in the Schedules and Statement the values of certain assets and liabilities are undetermined. Also, assets that have been fully depreciated or were expensed for accounting purposes are listed in the Schedules and Statement with a zero-dollar value, as such assets have no net book value. The omission of an asset from the Schedules and Statement does not constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of the Debtor with respect to such asset.
- (d) **Property and Equipment.** Unless otherwise indicated, owned property and equipment are listed at net book value. The Debtor may possess and use equipment obtained from certain affiliated entities, and in some cases, third-party lessors. To the extent possible, any such leases are listed in the Schedules. Nothing in the Schedules is, or should be construed as, an admission as to the determination of the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtor reserves all rights with respect thereto.
- (e) **Allocation of Liabilities.** The Debtor allocated liabilities between the prepetition and postpetition periods based on the information and research conducted in connection with the preparation of the Schedules and Statement. As additional

information becomes available and further research is conducted, the allocation of liabilities between the prepetition and postpetition periods may change. Accordingly, the Debtor reserves all rights to amend, supplement, or otherwise modify the Schedules and Statement as is necessary or appropriate.

The liabilities listed on the Schedules do not reflect an analysis of claims that may arise under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtor reserves all rights to dispute or challenge (i) the validity of any claims asserted under section 503(b)(9) of the Bankruptcy Code or (ii) the characterization of the structure of any such transaction or any document or instrument related to any creditor's claim.

- (f) **Undetermined Amounts.** The description of an amount as “undetermined”, “unknown”, or “unliquidated” is not intended to reflect upon the materiality of such amount.
- (g) **Unliquidated Amounts.** Amounts that could not be determined by the Debtor are scheduled as “unliquidated”.
- (h) **Totals.** All totals included in the Schedules and Statement represent totals of all known amounts. To the extent such totals include unknown or undetermined amounts, the actual total may be different than the listed total.
- (i) **Credits and Adjustments.** The claims of individual creditors for, among other things, goods, products, or services are listed as the amounts entered on the Debtor's books and records and may either (i) not reflect credits, allowances, or other adjustments due from such creditors to the Debtor or (ii) be net of accrued credits, allowances, or other adjustments actually owed by a creditor to the Debtor. The Debtor reserves all its rights with regard to such credits, allowances, or other adjustments, including, but not limited to, the right to amend, supplement, or otherwise modify the Schedules, assert claim objections and/or setoffs with respect to such credits, allowances, or other adjustments, or apply such credits, allowances, or other adjustments in the ordinary course of business on a postpetition basis.
- (j) **Claims of Affiliated Non-Debtor Catholic Entities.** Transactions, receivables, and payables among and between the Debtor and (i) its non-Debtor affiliated entities, if any, are reported on Statement 4 and Schedule A/B and E/F, respectively, in accordance with the Debtor's books and records. The listing of any amounts with respect to such transfers and receivables is not and should not be construed as an admission as to the validity of such receivables. For the avoidance of doubt, the Debtor reserves all rights, claims, and defenses in connection with any and all affiliated entity receivables and payables, including, but not limited to, with respect to the characterization of affiliated entity claims and loans. The Debtor takes no position in the Schedules and Statement as to whether any such amounts would be allowed as a claim, or not allowed at all. The listing of these amounts is not necessarily indicative of the ultimate recovery, if any, on any affiliated entity asset

account. The Debtor reserves all rights to later change the amounts, characterization, classification, categorization or designation of affiliated non-Debtor entity accounts reported in the Schedules and Statement.

- (k) **Guarantees and Other Secondary Liability Claims.** The Debtor is not aware of any guarantees in its executory contracts, unexpired leases, and other such agreements. The Debtor may have inadvertently omitted guarantees embedded in its contractual agreements and may identify guarantees as it continues to review its books and records and contractual arrangements. The Debtor reserves its rights, but is not required, to amend, supplement, or otherwise modify the Schedules and Statement if any guarantees are identified.
- (l) **Excluded Assets and Liabilities.** The Debtor may have excluded certain categories of assets and liabilities from the Schedules and Statement, including, but not limited to, certain deferred charges, accounts, or reserves recorded only for purposes of complying with the requirements of GAAP; goodwill and other intangibles; deferred revenue accounts; and certain accrued liabilities including, but not limited to, accrued salaries and employee benefits. The Debtor also has not attempted to anticipate rejection damage claims of counterparties to executory contracts and unexpired leases that may arise out of future contract or lease rejections. Other immaterial assets and liabilities may also have been excluded.
- (m) **Liens.** The inventories, property, and equipment listed in the Schedules and Statement are presented without consideration of any liens.
- (n) **Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars.

4. **Specific Disclosures with Respect to the Debtor's Schedules**

Schedules A/B

- (a) **Part 1.** Details with respect to the Debtor's cash management system and bank accounts are provided in the Cash Management Motion. Amounts identified in Item 2 of Part 1 reflect actual amounts in the respective accounts as of the Petition Date and may vary from the amounts currently reflected in the Debtor's books and records.

As described in the Cash Management Motion, there are a number of bank accounts in the Debtor's name that exclusively hold funds subject to donor restrictions or held in trust on behalf of others. These accounts are not listed in response to Item 3 of Part 1, and instead are listed as Property Held for Others on Schedule 21 of the Statement. While the Debtor and its professionals have endeavored in good faith to determine which accounts contain funds subject to donor restrictions or held in trust for the benefit of others, the review of the Debtor's records is ongoing and may reveal additional restrictions. Accordingly, inclusion of an account in response to Item 3 of Part 1 does not constitute an admission by the Debtor the funds held therein are available to satisfy creditor claims. The Debtor reserves all rights to re-

categorize and/or re-characterize such accounts to the extent the Debtor determines such accounts were improperly listed.

- (b) **Part 3.** The Debtor's accounts receivable balances include amounts it treats as receivable from churches on account of Cathedraticum assessments on church offertory collections. Because churches are not obligated to pay under applicable civil law, the Debtor may not have a vested property interest in receivable amounts. Accordingly, the listing of any amounts with respect to such receivables is not and should not be construed as an admission as to the validity of such receivables.
- (c) **Part 9.** For the Debtor's owned real property, such owned real estate is reported at an undetermined value, because recent fair market value appraisals are not available or may be stale. The Debtor may have listed certain assets as real property when such assets are in fact personal property, or the Debtor may have listed certain assets as personal property when such assets are in fact real property. Buildings and land improvements are listed on Schedule A/B independent of whether the real property to which the building or land improvement is connected is Debtor-owned property. The Debtor reserves all of its rights to re-categorize and/or re-characterize such asset holdings to the extent the Debtor determines such holdings were improperly listed.
- (d) **Part 10.** Because the Debtor does not attribute any book value for its donor or parishioner lists and other intellectual property, the Debtor has listed these assets with undetermined values.
- (e) **Part 11.** Notes receivable balance listed in Item 71 of Part 11 is as of April month end financial statements.

Schedule E/F

- (a) **Part 1.** The Court has authorized the Debtor, in its discretion, to pay certain liabilities that may be entitled to priority under the applicable provisions of the Bankruptcy Code. For example, the *Interim Order Authorizing The Debtor To (I) Pay Prepetition Wages, Salaries, Benefits And Other Related Items; (II) Reimburse Prepetition Employee Business Expenses; (III) Continue Employee Benefit Programs; And (IV) Pay All Costs And Expenses Incident To The Foregoing* [Docket No. 36], which authorized the Debtor to pay or honor certain prepetition obligations with respect to employee wages, salaries and other compensation, and similar benefits. To the extent such Claims have been paid or may be paid pursuant to further Court order, they may not be included on Part 1 of Schedule E/F.
- (b) **Part 2.** The Debtor has used reasonable efforts to report all non-priority general unsecured Claims against the Debtor on Part 2 of Schedule E/F based upon the Debtor's existing books and records as of the Petition Date. The Claims of individual creditors for, among other things, products, goods, or services are listed as either the lower of the amounts invoiced by such creditor or the amounts entered on the Debtor's books and records and may not reflect credits or allowances due

from such creditors to the applicable Debtor. The Debtor reserves all of its rights with respect to any such credits and allowances, including the right to assert objections and/or setoffs with respect to the same. Part 2 does not include certain deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are, however, reflected on the Debtor's books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific Claims as of the Petition Date.

The Claims listed on Part 2 of Schedule E/F arose or were incurred on various dates. In certain instances, the date on which a Claim arose is an open issue of fact. Determining the date upon which each Claim on Part 2 was incurred or arose would be unduly burdensome and cost prohibitive. As a result, the Debtor has not listed a date for each Claim listed on Part 2.

Part 2 of Schedule E/F does not include obligations owed by third-party insurance companies on account of abuse-related liabilities, including, without limitation, defense costs due and owing to litigation defense counsel and related professionals.

5. **Specific Disclosures with Respect to the Debtor's Statement**

- (a) **Statement 1.** Statement 1 includes revenue for calendar years 2020, 2021 and 2022. Revenue for calendar year 2023 to date was not available at the time the statement was filed.
- (b) **Statement 3.** Statement 3 includes any disbursement or other transfer made by the Debtor except for those made to insiders (which payments appear in Statement 4), for gifts or charitable contributions (which payments appear in Statement 9), bankruptcy professionals (which payments appear in Statement 11), and regular employee compensation. Disbursements made on account of multiple invoices may be reflected as a single payment. For additional detail on the Debtor's cash management system, see the Cash Management Motion. All transfers in Part 2, Question 3 of the Statement are listed as of the payment date.
- (c) **Statement 4.** Fr. Lawrence D'Anjou splits his time and effort fulfilling responsibilities as both the pastor of St. Bonaventure Church in Concord and as the vicar general for the Roman Catholic Bishop of Oakland. On average, he splits that time and effort 50/50 between the two assignments. As a matter of administrative effectiveness and efficiency, St. Bonaventure Church pays Fr. D'Anjou's full salary as well as his full health and other benefits, then bills the Roman Catholic Bishop of Oakland central office for its 50% share/responsibility at the end of each month. Amounts listed in Statement 4 as payments to St. Bonaventure Church, are on account of this arrangement, and for the benefit of Fr. D'Anjou. A similar administrative arrangement is used for other priests fulfilling pastor/parochial administrator assignments at other churches while also serving in part-time positions at the central office. The Debtor refers to these men as "split-time priests."

- (d) **Statement 7.** Statement 7 lists only those legal disputes and administrative proceedings formally recognized by an administrative, judicial, or other adjudicative forum as of the Petition Date. It is the Debtor's understanding there is a backlog associated with the processing of abuse lawsuits in the Clerk's Office for Alameda County, and it is possible other timely filed claims will be processed after the Petition Date of which the Debtor is not currently aware. The Debtor has anonymized confidential matters in response to this question in accordance with the terms of the *Interim Order Approving Debtor's Motion for an Order Authorizing and Approving Special Noticing and Confidentiality Procedures* [Docket No. 35]. Additionally, any information listed in Statement 7 shall not constitute an admission of the Debtor's liabilities with respect to any of the suits and proceedings identified therein. The Debtor reserves all rights with respect to the suits and administrative proceedings listed in Statement 7, and any claims filed in relation to such suits and administrative proceedings.
- (e) **Statement 9.** Certain *de minimis*, non-cash gifts not reported or tracked centrally may have been excluded. Certain gifts included in this response were paid with funds given to the Debtor for the sole purposes of acting as a conduit to the recipient, and do not represent the transfer of Debtor assets.
- (f) **Statement 11.** All payments for services of the proposed retained professionals in the chapter 11 case made within one year immediately preceding the Petition Date are listed on the Debtor's response to Statement 11. Payments listed may relate to services other than debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case, but have nonetheless been included. Additional information regarding the Debtor's retention of professional service firms are or will be more fully described in applicable retention applications and related orders.
- (g) **Statement 21.** As set forth above, the Debtor has endeavored to highlight property that may be available to satisfy creditor claims while avoiding artificial overstatement of assets in the Schedules. As such, certain Property Held for Others has been listed in connection with Statement 21 and the exhibits filed in response thereto, as set forth more fully in such exhibits.
- (h) **Statements 22–24.** The Debtor made reasonable efforts to identify all applicable environmental information as required by Part 12. These efforts included reviewing the Debtor's environmental records and incorporating the historical knowledge of the Debtor's operations. As of the date hereof, the Debtor is not aware of notices, releases, or proceedings responsive to these statements.
- (i) **Statement 26.** Responses to this section consider the books, records, and financial statements of the Debtors' central services office, and do not contemplate each individual church's books, records, and financial statements.
- (j) **Statement 30.** Where applicable, the Debtor has included a comprehensive response to Statement 30 in Statement 4.

Fill in this information to identify the case:

Debtor name Roman Catholic Bishop of Oakland

United States Bankruptcy Court for the: Northern District of California

Case number (if known): 23-40523

Check if this is an amended filing

**Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals**

12/15

Part 1: Summary of Assets

1. Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)

1a. Real property:

Copy line 88 from *Schedule A/B*

\$ Undetermined

1b. Total personal property:

Copy line 91A from *Schedule A/B*

\$ 82,715,013.33*

1c. Total of all property:

Copy line 92 from *Schedule A/B*

\$ 82,715,013.33*

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*

\$ 25,795,655.00

3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

3a. Total claim amounts of priority unsecured claims:

Copy the total claims from Part 1 from line 5a of *Schedule E/F*

\$ 0.00

3b. Total amount of claims of nonpriority amount of unsecured claims:

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*

+ \$ 35,112,444.74*

4. Total liabilities

Lines 2 + 3a + 3b

\$ 60,908,099.74*

Fill in this information to identify the case:

Debtor name Roman Catholic Bishop of Oakland
 United States Bankruptcy Court for the: Northern District of California
 Case number (If known) 23-40523

Check if this is an amended filing

Official Form 206A/B

Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

- No. Go to Part 2.
- Yes. Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor	Current value of debtor's interest
2. Cash on hand	\$ 300.00
3. Checking, savings, money market, or financial brokerage accounts (Identify all)	
Name of institution (bank or brokerage firm) Type of account Last 4 digits of account number	
3.1 See Attached Rider	\$ 25,439,330.24
3.2	\$
4. Other cash equivalents (Identify all)	
4.1 None	\$ 0.00
4.2	\$
5. Total of Part 1	\$ 25,439,630.24
Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.	

Part 2: Deposits and prepayments

6. Does the debtor have any deposits or prepayments?

- No. Go to Part 3.
- Yes. Fill in the information below.

7. Deposits, including security deposits and utility deposits

Description, including name of holder of deposit	Current value of debtor's interest
7.1 Deposit - Miscellaneous	\$ 5,590.00
7.2 Deposit - United Parcel Service	\$ 332.71

8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent

Description, including name of holder of prepayment

8.1 See Attached Rider \$ 1,964,560.38*
 8.2 _____ \$ _____

9. Total of Part 2.

Add lines 7 through 8. Copy the total to line 81.

\$ 1,970,483.09*

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

- No. Go to Part 4.
 Yes. Fill in the information below.

Current value of debtor's interest

11. Accounts receivable

11a. 90 days old or less: 8,349,265.42 — 133,788.80 = → \$ 8,215,476.62
face amount doubtful or uncollectible accounts

11b. Over 90 days old: 10,062,214.13 — 4,896,423.96 = → \$ 5,165,790.17
face amount doubtful or uncollectible accounts

12. Total of Part 3

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$ 13,381,266.79

Part 4: Investments

13. Does the debtor own any investments?

- No. Go to Part 5.
 Yes. Fill in the information below.

Valuation method used for current value

Current value of debtor's interest

14. Mutual funds or publicly traded stocks not included in Part 1

Name of fund or stock:

14.1 Schwab Brokerage Acct. Net Book Value \$ 32,420.00
 14.2 _____ \$ _____

15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

Name of entity: _____ % of ownership: _____

15.1 See Attached Rider _____ % \$ Undetermined
 15.2 _____ % \$ _____

16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1

Describe:

16.1 None \$ 0.00
 16.2 _____ \$ _____

17. Total of Part 4

Add lines 14 through 16. Copy the total to line 83.

\$ 32,420.00*

Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
- Yes. Fill in the information below.

General Description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19. Raw materials	_____	\$ _____	_____	\$ _____
	MM / DD / YYYY			
20. Work in progress	_____	\$ _____	_____	\$ _____
	MM / DD / YYYY			
21. Finished goods, including goods held for resale	_____	\$ _____	_____	\$ _____
	MM / DD / YYYY			
22. Other inventory or supplies	_____	\$ _____	_____	\$ _____
	MM / DD / YYYY			

23. Total of Part 5.

Add lines 19 through 22. Copy the total to line 84.

\$ _____	0.00
----------	------

24. Is any of the property listed in Part 5 perishable?

- No
- Yes

25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?

- No
- Yes. Book value \$ _____ Valuation method _____ Current value \$ _____

26. Has any of the property listed in Part 5 been appraised by a professional within the last year?

- No
- Yes

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
- Yes. Fill in the information below.

General Description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
28. Crops-either planted or harvested	\$ _____	_____	\$ _____
29. Farm animals <i>Examples:</i> Livestock, poultry, farm-raised fish	\$ _____	_____	\$ _____
30. Farm machinery and equipment (Other than titled motor vehicles)	\$ _____	_____	\$ _____
31. Farm and fishing supplies, chemicals, and feed	\$ _____	_____	\$ _____
32. Other farming and fishing-related property not already listed in Part 6	\$ _____	_____	\$ _____

33. Total of Part 6.

Add lines 28 through 32. Copy the total to line 85.

\$ _____	0.00
----------	------

34. Is the debtor a member of an agricultural cooperative?

- No
- Yes. Is any of the debtor's property stored at the cooperative?
 - No
 - Yes

35. Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?

- No
- Yes. Book value \$ _____ Valuation method _____ Current value \$ _____

36. Is a depreciation schedule available for any of the property listed in Part 6?

- No
- Yes

37. Has any of the property listed in Part 6 been appraised by a professional within the last year?

- No
- Yes

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.
- Yes. Fill in the information below.

General Description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture			
None _____	\$ _____	_____	\$ _____ 0.00
40. Office fixtures			
None _____	\$ _____	_____	\$ _____ 0.00
41. Office equipment, including all computer equipment and communication systems equipment and software			
Office Equipment _____	\$ 5,867.64	Net Book Value _____	\$ 5,867.64
42. Collectibles <i>Examples: Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles</i>			
42.1 None _____	\$ _____	_____	\$ _____ 0.00
42.2 _____	\$ _____	_____	\$ _____
42.3 _____	\$ _____	_____	\$ _____

43. Total of Part 7.

Add lines 39 through 42. Copy the total to line 86.

\$ _____	5,867.64
----------	----------

44. Is a depreciation schedule available for any of the property listed in Part 7?

- No
- Yes

45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- No
- Yes

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.
 Yes. Fill in the information below.

General Description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
--	--	---	------------------------------------

47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles

47.1 Industrial Golf Cart	\$ 18,524.70	Net Book Value	\$ 18,524.70
47.2 Automobile	\$ 10,222.68	Net Book Value	\$ 10,222.68
47.3	\$		\$
47.4	\$		\$

48. Watercraft, trailers, motors, and related accessories Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

48.1 None	\$		\$ 0.00
48.2	\$		\$

49. Aircraft and accessories

49.1 None	\$		\$ 0.00
49.2	\$		\$

50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)

None	\$		\$ 0.00
------	----	--	---------

51. Total of Part 8.

Add lines 47 through 50. Copy the total to line 87.

\$ 28,747.38

52. Is a depreciation schedule available for any of the property listed in Part 8?

- No
 Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- No
 Yes

Part 9: Real property

54. Does the debtor own or lease any real property?

- No. Go to Part 10.
 Yes. Fill in the information below.

55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1 See Attached Rider		\$ Undetermined		\$ Undetermined
55.2		\$		\$
55.3		\$		\$
55.4		\$		\$
55.5		\$		\$
55.6		\$		\$

56. Total of Part 9.

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$ Undetermined

57. Is a depreciation schedule available for any of the property listed in Part 9?

- No
 Yes

58. Has any of the property listed in Part 9 been appraised by a professional within the last year?

- No
 Yes

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- No. Go to Part 11.
 Yes. Fill in the information below.

General Description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets Roman Catholic Bishop of Oakland Diocesan Logos and Seals	\$		\$ Undetermined
61. Internet domain names and websites www.oakdiocese.org	\$		\$ Undetermined
62. Licenses, franchises, and royalties None	\$		\$ 0.00
63. Customer lists, mailing lists, or other compilations Donor and Parishioner Lists	\$		\$ Undetermined
64. Other intangibles, or intellectual property None	\$		\$ 0.00
65. Goodwill None	\$		\$ 0.00

66. Total of Part 10.

Add lines 60 through 65. Copy the total to line 89.

\$ Undetermined

*Plus Undetermined Amounts

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- No
- Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- No
- Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- No
- Yes

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
- Yes. Fill in the information below.

Current value of debtor's interest

71. Notes receivable

Description (include name of obligor)

See Attached Rider	41,856,598.19	—	= →	\$ 41,856,598.19
	Total Face Amount	Doubtful or uncollectible Amount		

72. Tax refunds and unused net operating losses (NOLs)

Description (for example, federal, state, local)

None	Tax Year	\$ 0.00
_____	Tax Year	\$ _____
_____	Tax Year	\$ _____

73. Interests in insurance policies or annuities

See Attached Rider \$ Undetermined

74. Causes of action against third parties (whether or not a lawsuit has been filed)

None \$ 0.00

Nature of Claim

Amount Requested \$ _____

75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims

None \$ 0.00

Nature of Claim

Amount Requested \$ _____

76. Trusts, equitable or future interests in property

None \$ 0.00

77. Other property of any kind not already listed Examples: Season tickets, country club membership

Investment in Western Catholic Insurance Co. Risk Retention \$ Undetermined

78. Total of Part 11.

Add lines 71 through 77. Copy the total to line 90.

\$ 41,856,598.19*

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?

- No
- Yes

*Plus Undetermined Amounts

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form.

Type of Property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1.</i>	\$ <u>25,439,630.24</u>	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$ <u>1,970,483.09*</u>	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$ <u>13,381,266.79</u>	
83. Investments. <i>Copy line 17, Part 4.</i>	\$ <u>32,420.00*</u>	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$ <u>0.00</u>	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$ <u>0.00</u>	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$ <u>5,867.64</u>	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$ <u>28,747.38</u>	
88. Real property. <i>Copy line 56, Part 9.</i>	→	\$Undetermined
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$ <u>Undetermined</u>	
90. All other assets. <i>Copy line 78, Part 11.</i>	\$ <u>41,856,598.19*</u>	
91. Total. Add lines 80 through 90 for each column.....91a.	\$ <u>82,715,013.33*</u>	+ 91b. \$Undetermined
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.....		\$ <u>82,715,013.33*</u>

*Plus Undetermined Amounts

Assets - Real and Personal Property**Part 1, Question 3:** Checking, savings, money market, or financial brokerage accounts

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	Current value of debtor's interest
Union Bank	Checking	3154	\$5,480.00
US Bank	Checking	1333	\$250,000.00
US Bank	Church Assessments Money Market Acct.	1325	\$0.00
Union Bank	General Operating	5713	\$2,669,993.24
US Bank	Money Market	1390	\$22,500,000.00
US Bank	Money Market	1408	\$10,000.00
US Bank	Utility Adequate Assurance	1382	\$3,857.00
TOTAL			\$25,439,330.24

Assets - Real and Personal Property**Part 2, Question 8:** Prepayments, including payments on executory contracts, leases, insurance, taxes, and rent

Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent <i>(Description, including name of holder of prepayment)</i>	Current value of debtor's interest
3 YRS 2023-2025 - OFFICE INFORMATION SYSTEMS	\$5,220.00
ADMIN FEE INSURANCE - ARTHUR GALLAGHER	\$9,500.02
COMMERCIAL PROPERTY INSURANCE - ARTHUR GALLAGHER	\$73,268.58
COMMERCIAL PROPERTY INSURANCE - MULTIPLE CARRIERS	\$1,035,670.80
CYBER LIABILITY INSURANCE - HOUSTON CASUALTY CO.	\$31,290.59
DEPOSIT-LESHER CENTER	\$1,187.50
DIACONATE RETREAT - SAN DAMIANO RETREAT	\$12,390.00
EQUIPMENT INSURANCE - TRAVELERS CASUALTY	\$26,273.48
ERRORS & OMISSIONS INSURANCE - LANDMARK AMERICAN INS	\$8,549.10
EXCESS LIABILITY INSURANCE - MULTIPLE CARRIERS	\$145,066.24
FEBRUARY 2023 EXPENSE - DIOCESE OF RENO	\$233.00
FIDUCIARY INSURANCE - HUDSON INS CO	\$8,934.98
GROUP MED/DENTAL INSURANCE - ARTHUR GALLAGHER	\$4,333.32
JANUARY 2023 EXPENSE	\$1,572.71
JANUARY 2023 EXPENSE - CATHOLIC UNIV OF AMERICA	\$3,605.00
JANUARY 2023 EXPENSE - GALLAGHER BASSETT	\$5,114.50
JANUARY 2023 EXPENSE - NATIONAL CATHOLIC SERVICES	\$4,522.50
JANUARY 2023 EXPENSE - THE SHARPE GROUP	\$3,667.00
PACKAGE INSURANCE - NATIONAL CATHOLIC RRG	\$438,620.25
PARKING VALIDATIONS - CCCEB	\$3,600.00
PREMIUM - ANTHEM BLUE CROSS	\$24,676.15
RETAINER - ALVAREZ & MARSAL NORTH AMERICA, LLC	Undetermined
RETAINER - FOLEY & LARDNER LLP	Undetermined

Assets - Real and Personal Property**Part 2, Question 8:** Prepayments, including payments on executory contracts, leases, insurance, taxes, and rent

Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent <i>(Description, including name of holder of prepayment)</i>	Current value of debtor's interest
RETAINER - KURTZMAN CARSON CONSULTANTS LLC	Undetermined
SAFE ENVIRONMENT 4 YRS - ARCHDIOCESE OF OMAHA	\$1,666.66
SPRED LDR - SAN DAMIANO RETREAT	\$7,686.00
WORKERS COMP INSURANCE - CAPS-SIG	\$107,912.00
TOTAL	\$1,964,560.38 + Undetermined Amounts

Assets - Real and Personal Property

Part 4, Question 15: Non-publicly traded stock interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture.

Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture <i>(Name of entity:)</i>	% of Ownership	Valuation method used for current value	Current value of debtor's interest
Furrer Properties Inc.	100	N/A	Undetermined
The Roman Catholic Communications Corporation of the Bay Area dba Catholic Telemedia Network ("CTN") - Amended* *Right to appoint 50% of CTN's directors.		N/A	Undetermined
TOTAL			\$0.00 + Undetermined Amounts

Assets - Real and Personal Property

Part 9, Question 55: Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
APN 051-100-016 HOLY CROSS CEMETERY 2125 E 18TH ST ANTIOCH, CA 94509	Owned Real Property	Undetermined		Undetermined
APN 051-170-058 HOLY CROSS CEMETERY E 18TH ST ANTIOCH, CA 94509	Owned Real Property	Undetermined		Undetermined
APN 78C-800-1-2 HOLY SEPULCHRE 1051 HARDER RD HAYWARD, CA 94542	Owned Real Property	Undetermined		Undetermined
APN 78C-800-20 HOLY SEPULCHRE CEMETERY 26320 MISSION BLVD HAYWARD, CA 94544	Owned Real Property	Undetermined		Undetermined
APN 78C-800-620 HOLY SEPULCHRE CEMETERY 26320 MISSION BLVD HAYWARD, CA 94544	Owned Real Property	Undetermined		Undetermined
APN 78C-800-19-3 HOLY SEPULCHRE FUNERAL CENTER 26320 MISSION BLVD HAYWARD, CA 94544	Owned Real Property	Undetermined		Undetermined
APN 78C-800-619-3 HOLY SEPULCHRE FUNERAL CENTER 26320 MISSION BLVD HAYWARD, CA 94544	Owned Real Property	Undetermined		Undetermined
APN 167-360-005 LAFAYETTE RETREAT CENTER RELIEZ VALLEY RD LAFAYETTE, CA 94549	Owned Real Property	Undetermined		Undetermined
APN 513-401-22 MISSION SAN JOSE/ST. JOSEPH 43230 MISSION BLVD FREMONT, CA 94539	Owned Real Property	Undetermined		Undetermined
APN 167-360-002 QUEEN OF HEAVEN CEMETERY 1965 RELIEZ VALLEY RD LAFAYETTE, CA 94549	Owned Real Property	Undetermined		Undetermined
APN 167-360-004 QUEEN OF HEAVEN CEMETERY RELIEZ VALLEY RD LAFAYETTE, CA 94549	Owned Real Property	Undetermined		Undetermined
APN 417-090-002 ST. JOSEPH CEMETERY 2825 RIDGE RD SAN PABLO, CA 94806	Owned Real Property	Undetermined		Undetermined
APN 417-090-010 ST. JOSEPH CEMETERY CHURCH LN SAN PABLO, CA 94806	Owned Real Property	Undetermined		Undetermined
APN 417-090-011 ST. JOSEPH CEMETERY 2524 CHURCH LN SAN PABLO, CA 94806	Owned Real Property	Undetermined		Undetermined

Assets - Real and Personal Property

Part 9, Question 55: Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

Description and location of property <small>Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.</small>	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
APN 417-090-018 ST. JOSEPH CEMETERY 2560 CHURCH LN SAN PABLO, CA 94806	Owned Real Property	Undetermined		Undetermined
APN 417-090-021 ST. JOSEPH CEMETERY RIDGE RD SAN PABLO, CA 94806	Owned Real Property	Undetermined		Undetermined
APN 417-090-022 ST. JOSEPH CEMETERY RIDGE RD SAN PABLO, CA 94806	Owned Real Property	Undetermined		Undetermined
APN 48A-7002-1 ST. MARY CEMETERY 4529 HOWE ST OAKLAND, CA 94611	Owned Real Property	Undetermined		Undetermined
APN 48A-7002-601 ST. MARY CEMETERY 4529 HOWE ST OAKLAND, CA 94611	Owned Real Property	Undetermined		Undetermined
APN 98A-413-11-4 ST. MICHAEL CEMETERY 3885 EAST AVE LIVERMORE, CA 94550	Owned Real Property	Undetermined		Undetermined
APN 98A-413-611-4 ST. MICHAEL CEMETERY EAST AVE LIVERMORE, CA 94550	Owned Real Property	Undetermined		Undetermined
ROMAN CATHOLIC BISHOP OF OAKLAND 2121 HARRISON STREET, SUITE 100 OAKLAND, CA 94612	Leased Real Property	Undetermined		Undetermined
			TOTAL	\$0.00 + Undetermined Amounts

Assets - Real and Personal Property**Part 11, Question 71: Notes receivable**

Notes receivable Description (include name of obligor)	Total face amount	Doubtful or uncollectible amount	Current value of debtor's interest
NOTE RECEIVABLE FROM CATHOLIC CATHEDRAL CORP OF THE EAST BAY - OAKLAND	41,856,598.19		\$41,856,598.19
		TOTAL	\$41,856,598.19

Assets - Real and Personal Property**Part 11, Question 73: Interests in insurance policies or annuities**

Interests in insurance policies or annuities (Description)	Policy Type	Policy Number	Current value of debtor's interest
AETNA INSURANCE COMPANY (OBLIGATIONS LATER ASSUMED BY TRAVELERS INSURANCE COMPANY)	Insurance Policy: 12/1/1975 - 12/1/1978	05 AL 802025 CMA	Undetermined
AETNA INSURANCE COMPANY (OBLIGATIONS LATER ASSUMED BY TRAVELERS INSURANCE COMPANY)	Insurance Policy: 12/1/1978 - 12/1/1979	05 SM90296 FCA	Undetermined
AETNA INSURANCE COMPANY (OBLIGATIONS LATER ASSUMED BY TRAVELERS INSURANCE COMPANY)	Insurance Policy: 12/1/1979 - 12/1/1980	05 SM 99094 FCA	Undetermined
AETNA INSURANCE COMPANY (OBLIGATIONS LATER ASSUMED BY TRAVELERS INSURANCE COMPANY)	Insurance Policy: 12/1/1980 - 12/1/1981	05 SM 107459 FCA	Undetermined
AETNA INSURANCE COMPANY (OBLIGATIONS LATER ASSUMED BY TRAVELERS INSURANCE COMPANY)	Insurance Policy: 12/1/1978 - 12/1/1981	05 XN 55 WCA	Undetermined
AETNA INSURANCE COMPANY (OBLIGATIONS LATER ASSUMED BY TRAVELERS INSURANCE COMPANY)	Insurance Policy: 12/1/1981 - 12/1/1987	005 FF 1390 BCA	Undetermined
ALLIED WORLD NATIONAL ASSURANCE CO.	Insurance Policy: 7/1/22 - 7/1/23	0310-7853	Undetermined
AMERICAN HOME INSURANCE	Insurance Policy: 11/15/1971 - 10/26/1974	CE 35-60-94	Undetermined
CAPS-SIG	Insurance Policy: 1/1/23 - 12/31/23	5414	Undetermined
CENTENNIAL INSURANCE COMPANY (N/K/A ATLANTIC MUTUAL INSURANCE COMPANY) - EXCESS	Insurance Policy: 12/1/1981 - 12/1/1984	291-70-49-99	Undetermined
CENTENNIAL INSURANCE COMPANY (N/K/A ATLANTIC MUTUAL INSURANCE COMPANY) - EXCESS	Insurance Policy: 12/1/1984 - 12/1/1987	287-00-46-36	Undetermined
CENTENNIAL INSURANCE COMPANY (N/K/A ATLANTIC MUTUAL INSURANCE COMPANY) - PRIMARY	Insurance Policy: 12/1/1981 - 12/1/1984	291-70-49-99	Undetermined
CENTENNIAL INSURANCE COMPANY (N/K/A ATLANTIC MUTUAL INSURANCE COMPANY) - PRIMARY	Insurance Policy: 12/1/1984 - 12/1/1987	287-00-46-36	Undetermined
CHURCH MUTUAL INS. CO., S.I.	Insurance Policy: 7/1/22 - 7/1/23	0500056-13-421781	Undetermined
CNA INSURANCE COMPANY	Insurance Policy: 10/26/1974 - 12/1/1977	RDU 146 74 50	Undetermined
CNA INSURANCE COMPANY	Insurance Policy: 12/1/1977 - 12/1/1980	UMB 006 46 71 53	Undetermined
COMMERCIAL UNION ASSURANCE COMPANY	Insurance Policy: 10/25/1970 - 10/26/1972	EF 9334-001	Undetermined
COMMERCIAL UNION ASSURANCE COMPANY	Insurance Policy: 10/26/1972 - 10/26/1973	EF 9334-003	Undetermined
COMMERCIAL UNION ASSURANCE COMPANY	Insurance Policy: 10/26/1973 - 12/1/1975	EF 9334-008	Undetermined
EMPLOYERS REINSURANCE	Insurance Policy: 10/26/1971 - 10/26/1974	U10255	Undetermined
EMPLOYERS REINSURANCE	Insurance Policy: 10/16/1974 - 10/16/1977	PLE20430	Undetermined
ENDURANCE AMERICAN SPECIALTY INS. CO.	Insurance Policy: 7/1/22 - 7/1/23	ESP3000375105	Undetermined
FAIR AMERICAN SELECT INS. CO.	Insurance Policy: 7/1/22 - 7/1/23	NPU-6000036-01	Undetermined

Assets - Real and Personal Property

Part 11, Question 73: Interests in insurance policies or annuities

Interests in insurance policies or annuities (Description)	Policy Type	Policy Number	Current value of debtor's interest
FAIR AMERICAN SELECT INS. CO.	Insurance Policy: 7/1/22 - 7/1/23	NPU-6000037-01	Undetermined
HOUSTON CASUALTY CO.	Insurance Policy: 7/1/22 - 7/1/23	H21NGP208999-01	Undetermined
HUDSON INSURANCE COMPANY (EUCLID FIDUCIARY)	Insurance Policy: 7/1/22 - 7/1/23	SFD31211340-03	Undetermined
INDUSTRIAL INDEMNITY (WEST CHESTER FIRE)	Insurance Policy: 12/1/1980 - 12/1/1981	JU 8312510	Undetermined
INSURANCE COMPANY OF AMERICA	Insurance Policy: 10/25/1966 - 10/25/1969	CP 25231	Undetermined
INSURANCE COMPANY OF AMERICA	Insurance Policy: 10/25/1969 - 10/25/1970	CP267867	Undetermined
INSURANCE COMPANY OF NORTH AMERICA (OBLIGATIONS LATER ASSUMED BY ACE INSURANCE COMPANY)	Insurance Policy: 10/25/1966 - 10/25/1970	XBC 24312	Undetermined
LANDMARK AMERICAN INS. CO.	Insurance Policy: 7/1/22 - 7/1/23	LHR846471	Undetermined
LEXINGTON INS. CO.	Insurance Policy: 7/1/22 - 7/1/23	18303282	Undetermined
LIBERTY SURPLUS INS. CORP.	Insurance Policy: 7/1/22 - 7/1/23	1000249490-06	Undetermined
LLOYD'S OF LONDON	Insurance Policy: 3/12/1962 - 10/25/1963	CU 1001	Undetermined
LLOYD'S OF LONDON	Insurance Policy: 10/25/1963 - 10/25/1966	K 78138	Undetermined
LLOYD'S OF LONDON	Insurance Policy: 3/12/1962 - 10/25/1963	K 66034	Undetermined
LLOYD'S OF LONDON	Insurance Policy: 10/25/1963 - 10/25/1966	CU 3061	Undetermined
MARKEL INSURANCE COMPANY	Insurance Policy: 9/1/22 - 9/1/23	MAR11047	Undetermined
MEYERS-TOOHEY	Insurance Policy: 1/1/23 - 12/31/23	N/A	Undetermined
NATIONAL UNION FIRE INS. CO. OF PITTSBURG, PA	Insurance Policy: 9/1/22 - 9/1/23	SRG 0009150385	Undetermined
ORDINARY MUTUAL INSURANCE COMPANY	Insurance Policy: 7/1/1987 - 7/1/1988	CGAL 005-87	Undetermined
ORDINARY MUTUAL INSURANCE COMPANY	Insurance Policy: 7/1/1988 - 7/1/1994	CGAL 005-88	Undetermined
ORDINARY MUTUAL INSURANCE COMPANY	Insurance Policy: 7/1/1994 - 7/1/1997	CGAL 005-94	Undetermined
PACIFIC EMPLOYERS INSURANCE	Insurance Policy: 3/13/1985 - 12/1/1985	XCC 01 2405	Undetermined
PACIFIC INDEMNITY (CHUBB)	Insurance Policy: 3/12/1962 - 10/25/1963	LAC127792	Undetermined
PACIFIC INDEMNITY (CHUBB)	Insurance Policy: 10/25/1963 - 10/25/1966	LAC 155598	Undetermined
PRUDENTIAL INSURANCE COMPANY OF AMERICA	Insurance Policy: 1/1/23 - 12/31/23	53962	Undetermined

Assets - Real and Personal Property**Part 11, Question 73: Interests in insurance policies or annuities**

Interests in insurance policies or annuities (Description)	Policy Type	Policy Number	Current value of debtor's interest
THE HANOVER INS. CO.	Insurance Policy: 7/1/20 - 7/1/23	BDJ848454601	Undetermined
THE NATIONAL CATHOLIC RISK RETENTION GROUP, INC.	Insurance Policy: 7/1/22 - 7/1/23	RRG1072-04	Undetermined
THE NATIONAL CATHOLIC RISK RETENTION GROUP, INC.	Insurance Policy: 7/1/22 - 7/1/23	FM1072-04	Undetermined
THE RETA TRUST	Insurance Policy: 1/1/23 - 12/31/23	0007219-0003-000	Undetermined
TRAVELERS PROPERTY CASUALTY CO. OF AMERICA	Insurance Policy: 7/1/22 - 7/1/23	BME1-993K4941-TIL	Undetermined
UNDERWRITERS AT LLOYD'S, LONDON	Insurance Policy: 7/1/22 - 7/1/23	B1262PW0403022	Undetermined
UNDERWRITERS AT LLOYD'S, LONDON	Insurance Policy: 7/1/22 - 7/1/23	B1262PW0403122	Undetermined
UNDERWRITERS AT LLOYD'S, LONDON	Insurance Policy: 7/1/22 - 7/1/23	B1262PW0174422	Undetermined
UNDERWRITERS AT LLOYD'S, LONDON	Insurance Policy: 7/1/22 - 7/1/23	B1262PW0474322	Undetermined
UNDERWRITERS AT LLOYD'S, LONDON	Insurance Policy: 7/1/22 - 7/1/23	B1262PW0475722	Undetermined
UNITED STATES FIRE INSURANCE	Insurance Policy: 10/25/1970 - 10/25/1971	DCL 53 9820	Undetermined
WESTCHESTER SURPLUS LINES INS. CO.	Insurance Policy: 7/1/22 - 7/1/23	I11175181003	Undetermined
		TOTAL	\$0.00 + Undetermined Amounts

Fill in this information to identify the case and this filing:

Debtor Name Roman Catholic Bishop of Oakland
United States Bankruptcy Court for the: Northern District of California
(State)
Case number (If known): 23-40523

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule A/B
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration Amendment to Creditor Matrix with added party from Schedule A/B

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 12/22/2023
MM / DD / YYYY

X /s/ Paul Bongiovanni
Signature of individual signing on behalf of debtor

Paul Bongiovanni
Printed name

Chief Financial Officer
Position or relationship to debtor

SCHEDULE 1

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15 San Francisco, CA 94104-1520

16 *Counsel for the Debtor
17 and Debtor in Possession*

18
19 **UNITED STATES BANKRUPTCY COURT**
20 **NORTHERN DISTRICT OF CALIFORNIA**
21 **OAKLAND DIVISION**

22 In re:
23
24 THE ROMAN CATHOLIC BISHOP OF
25 OAKLAND, a California corporation sole,
26
27 Debtor.

28 Case No. 23-40523
Chapter 11
AMENDMENT TO CREDITOR MATRIX
Judge: Hon. William J. Lafferty

29 I declare that the attached Amendment to Creditor Matrix, consisting of 1 sheet, contains the
30 correct, complete, and current name and address of the additional party listed in Debtor's Amended
31 Schedules A/B, filed concurrently herewith.

32 DATED: December 22, 2023

33 **FOLEY & LARDNER LLP**

34 Jeffrey R. Blease
35 Thomas F. Carlucci
36 Shane J. Moses
37 Ann Marie Uetz
38 Matthew D. Lee

39 /s/ Shane J. Moses
40 SHANE J. MOSES

41 *Counsel for the Debtor
42 and Debtor in Possession*

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