

Financial Transparency in the US Catholic Church What Can We Learn from Diocesan Financial Reports?

VOTF Assembly

Hartford, CT

April 18, 2015

Last Year at The Assembly We Focused on Bishop Michael Warfel of Great Falls-Billings

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This Year We Will Turn Our Sights on Bishop Frank Dewane of Venice in Florida



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Cardinal Zenon Grocholewski
FOR HIS VISIT TO THE
DIOCESE OF VENICE

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Vatican Cardinal Visits Diocese of Venice

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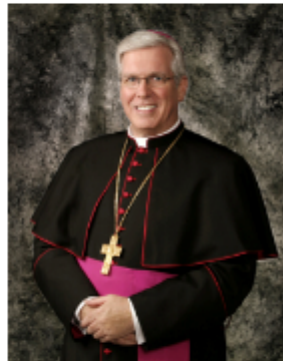
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Mission:



With their helpers, the priests and deacons, bishops have taken up the service of the community presiding in place of God over the flock whose shepherds they are, as teachers of doctrine, priests of sacred worship, and officers of good order.

Second Vatican Council, Dogmatic Constitution on the Church, No. 18



Bishop Dewane, by divine institution, carries on the work of the apostles. By reason of episcopal consecration, he shares in the triple apostolic function of teacher of doctrine, priest of sacred worship and minister of church government. Bishop Dewane is responsible for the pastoral care of the Diocese of Venice.

Mrs. Betty Halpern

Secretary/Receptionist

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Mrs. Marianne Marziano

Secretary/Receptionist

Send an Email 

Problems with Priests

The Diocese of Venice in Florida Pastors and Priests

January 17, 2014

Your Excellency Archbishop Carlo Maria Viganó
The Apostolic Nunciature to United States of America
3339 Massachusetts Avenue, N.W.
Washington, DC, USA 20008

Dear Archbishop,

May our Lord grant you ever deeper peace and joy as we work together to spread the Good News of our Lord Jesus Christ at home and throughout the world.

We are pastors and priests in the Diocese of Venice in Florida who place ourselves into your hands and earnestly request that this letter remain confidential with regard to the following grave concerns.

Since the appointment of Bishop Frank J. Dewane and his subsequent installation here in the Diocese of Venice on January 19, 2007, the behaviors described below have increasingly demoralized both the clergy and the laity in the wake of his administration. Aware of many letters of concern which have been sent to both the Apostolic Nunciature and the Congregation for Bishops in Rome, we come before you now as a united group to say our situation worsens with time and has become intolerable.

- 1) The Diocesan finance council as mandated in Can. 492 is not being used by the bishop as the law envisions. There is no financial transparency in the bishop's office. Of particular concern, for example, is the acquisition of properties which are reported in news journals but are kept secret from clergy and the laity of the diocese. There are many examples of excessive and apparently impulsive spending of diocesan funds which appear unmonitored by the customary controls.

Lots of Real Estate Deals

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SNN: Another Arrest in a
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Sting



0 COMMENTS

Church buys 465 acres on S.R. 72

By Michael Braga

Published: Thursday, October 11, 2012 at 1:00 a.m.

Last Modified: Wednesday, October 10, 2012 at 8:22 p.m.

SARASOTA COUNTY - A company owned by the Catholic Diocese of Venice has bought 465 acres on State Road 72 for about \$2.9 million.

That translates into about \$6,230 per acre.

All Saints Catholic Cemetery Inc. bought the property at 8990 S.R. 72 from LT Partners LLLP, a Sarasota company managed by Charles H. Turner, records show.

Latimer Turner had paid \$2.365 million, or \$5,090 per acre, for the land in December 1998.

All Saints Catholic Cemetery is subsidiary of the diocese and is managed by Rev. Frank J. Dewane, Rev. Stephen McNamara and Volodymyr Smeryk.

In May, in another real estate deal, the diocese transferred a 3,931-square-foot office building at 5055 North Tamiami Trail in Sarasota to its subsidiary -- Catholic Charities Diocese of Venice Inc. -- in a deal valued at \$330,000, records show. The Diocese paid the same price for the building in August 2009.

Before that, it belonged to Cosmo Enterprises LLC, a Sarasota

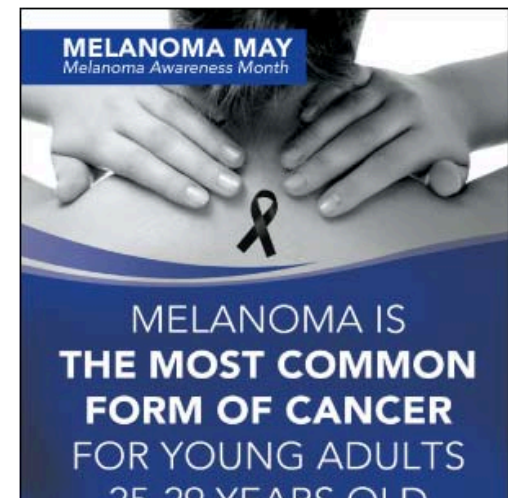


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And Potential Financial Problems

**USA TODAY**
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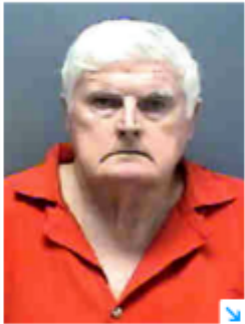
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Fla. diocese sued for \$5M in damages in sex abuse case

Mary Wozniak, The (Fort Myers, Fla.) News-Press11:13 a.m. EDT September 24, 2014




f 33 **t 8** **in 1** **4** **EMAIL** **MORE**

CONNECTTWEETLINKEDINCOMMENT

FORT MYERS, Fla. — The Catholic Diocese of Venice in Florida is being sued for \$5 million in damages in a lawsuit claiming negligence on the part of the diocese and its bishop, Frank Dewane, for failing to prevent the sexual abuse of a 13-year-old boy.

The case involves a boy who was abused in 2013 by a former Eucharistic minister at St. Francis Xavier Church in Fort Myers, Fla. At the time the boy was a student in a now-closed Catholic school for children who are "developmentally delayed and/or have special needs," according to the lawsuit.




USA TODAY
Vatican arrests ex-prelate on sex abuse charges

Robert Little, 74, was arrested Jan. 29 on felony charges of lewd or lascivious behavior on a victim 12-16. Investigators said Little abused the boy several times at a condo Little had access to. Little was found guilty in July and, in a plea agreement, was sentenced to three days' jail time served and 10 years probation, according to court records. He also was ordered to register as a sex offender.

Adam Horowitz, attorney for the boy and his mother, filed the lawsuit in circuit court on Monday.

"The reason we filed the lawsuit is that we became aware that there was a prior

USA NOW



'Avengers' premiere rocks Hollywood
Apr 14, 2015

We have heard lots of
troubling things, but
finances are about FACTS

How do we get the facts
when we are dealing with
Diocesan finances?

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APRIL IS NATIONAL CHILD ABUSE PREVENTION MONTH



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VOTF 2015 National Assembly -- Register NOW



VOTF's 2015 National Assembly takes place on Saturday, April 18, at the Connecticut Convention Center in Hartford. The featured speaker is a clergy sexual abuse survivor who pioneered child protection standards and is now an advisor to Pope Francis. Workshops range from a new process for healing the People of God from the clergy sexual abuse scandal, to a case study in the good, bad, and confusing in diocesan finances, to lay input options for the 2015 bishops "family life" synod.

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Mission Statement

To provide a prayerful voice, attentive to the Spirit, through which the Faithful can actively participate in the governance and guidance of the Catholic Church.



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Financial Accountability

Since our founding in 2002, Voice of the Faithful® has worked consistently to support increased transparency and accountability for Church finances at the parish and the diocesan levels. We realized then that the lack of financial transparency, especially at the diocesan level, allowed the crimes of clerical sexual abuse to fester unnoticed for decades.

Lack of open accounting does not necessarily indicate malfeasance, but it certainly makes it easier. Further, it represents an abdication of responsibility on the part of lay people. We should exercise responsible stewardship and ensure that the resources we provide to advance the mission of the Church are applied properly.

VOTF's Financial Working Group (FWG) provides guidelines, background information, and do-it-yourself **tools that help you** work towards financial transparency and accountability at both the parish and the diocesan level.

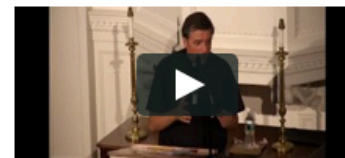
We also provide you with a **central repository for all publicly available financial information** provided by each diocese and eparchy in the U.S. that reports such data online. Use our web portal to check on your diocese, compare it with others, and open links to the financial data they make available. Just **click here**, click Guest, and choose DIOCESE_DATA.

Diocesan Finances

After 2002, many dioceses made significant progress in reporting their finances to the lay faithful who provide that support. For example, it is no longer considered acceptable in many parts of the country for the bishop to take financial gifts from faithful members of the diocese without some level of accountability even though bishops still hold all legislative, executive, and judicial authority within a diocese.

In places where professional diocesan financial reports are provided, it is no longer possible for the leadership of a diocese to pay huge legal settlements or provide large sums of money for legal fees without the faithful of the diocese being alerted to the ways in which their contributions are used.

But progress has varied greatly across the United States. **Here are tools** that can help you obtain greater transparency and accountability in your diocese.


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INDEPENDENT AUDITORS' REPORT

Most Reverend Frank J. Dewane, Bishop
Diocese of Venice in Florida, Inc.
Venice, Florida

Report on the Financial Statements

We have audited the accompanying combined financial statements of the Diocese of Venice in Florida, Inc. (a nonprofit organization), which comprise the combined statements of financial position as of June 30, 2014 and 2013, and the related combined statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these combined financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

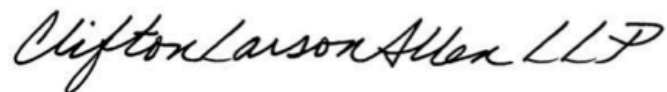
Most Reverend Frank J. Dewane, Bishop
Diocese of Venice in Florida, Inc.

Basis for Qualified Opinion

As discussed in Note 17 to the combined financial statements, the accounts of the All Saints Catholic Cemetery, Inc. have not been included in the accompanying combined financial statements of the Diocese of Venice in Florida, Inc. In our opinion, accounting principles generally accepted in the United States of America require those accounts be included in the accompanying combined financial statements.

Qualified Opinion

In our opinion, except for the effects of not including the accounts of All Saints Catholic Cemetery, Inc., deemed to be an entity under common control, as discussed in the Basis for Qualified Opinion paragraph, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Diocese of Venice in Florida, Inc. as of June 30, 2014 and 2013, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Fort Myers, Florida
October 10, 2014

DIOCESE OF VENICE IN FLORIDA, INC.
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The Diocese of Venice in Florida was established by Pope Saint John Paul II in 1984 from parts of the Archdiocese of Miami, Diocese of Orlando, and the Diocese of St. Petersburg, and is geographically comprised of the ten counties of Southwest Florida. The Chancery offices of the Diocese conduct business through the Diocese of Venice in Florida, Inc. (the "Diocese"), which consists of the Office of the Bishop and his Curia or support staff, who minister to parishes, schools, and other institutions within the geographical Diocese of Venice in Florida. The Diocese's accounts do not include the assets, liabilities, net assets, revenues, or expenses of parishes, missions, schools, Catholic Charities of the Diocese of Venice, and low income housing units, among others. Certain institutions within the Diocese are separately incorporated as nonprofit corporations under the laws of the State of Florida. The Diocese does include assets, liabilities, net assets, revenues and expenses of the outreach and support service programs that are under the direct administrative operations of the Diocese.

The Most Reverend Frank J. Dewane, in his capacity as Bishop, holds title to all real property within the geographical Diocese including its parishes, missions, schools, and certain Institutions under both the Laws of the State of Florida and the Laws of the Roman Catholic Church in trust for these entities. He is empowered under both civil and Ecclesiastical law to receive and hold title to real property, administer all real property, and to dispose of all real property of each and every entity in the geographical Diocese, for the benefit and use of those entities. Deeds for all real property for parishes and schools are in the name of "Frank J. Dewane as Bishop of the Diocese of Venice in Florida, His Successors in Office, a corporation sole." A corporation sole is not a statutory corporation.

It exists under the common law doctrine that is recognized in the State of Florida by Florida Statute §2.01. Authority is referenced to Reid v. Barry, 112 So.846 (Fla). Under the doctrine, the Bishop "solely" is the corporation and is the only interested person. Since it is not a statutory corporation, there are no articles of incorporation, by-laws, or any officers or directors. Real property assets held by the Corporation Sole in trust for the Diocese are included in the accompanying combined financial statements.

Diocese of Venice in Florida

“GAAP Departure”

DIOCESE OF VENICE IN FLORIDA, INC. NOTES TO COMBINED FINANCIAL STATEMENTS JUNE 30, 2014 AND 2013

NOTE 17 GAAP DEPARTURE

All Saints Catholic Cemetery, Inc. (ASCC) was incorporated during the year ended June 30, 2013. ASCC has three voting members: the Bishop, the Vicar General, and the Chancellor of the Diocese. Although ASCC is a separate legal corporation, accounting principles generally accepted in the United States of America require that an entity such as ASCC be included in the financial statements of the Diocese of Venice in Florida, Inc. If ASCC had been included in the combined financial statements of the Diocese at June 30, 2014, total land, buildings, and equipment would have increased \$3,002,873; mortgages and other notes receivable would have decreased \$3,244,475; interest revenue would have decreased \$147,124; and total net assets – end of year would have decreased \$242,002. If ASCC had been included in the combined financial statements of the Diocese at June 30, 2013, total land, buildings, and equipment would have increased \$3,002,873; mortgages and other notes receivable would have decreased \$3,109,851; interest revenue would have decreased \$106,977; and total net assets – end of year would have decreased \$106,977.

Statement of Financial Position or Balance Sheet

**DIOCESE OF VENICE IN FLORIDA, INC.
COMBINED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and Cash Equivalents	\$ 28,218,906	\$ 18,086,237
Accounts Receivable	2,928,639	2,835,080
Investments	63,798,506	55,527,901
Loans and Accrued Interest Receivable from Diocesan Entities, Net	26,766,320	32,522,682
Mortgages and Other Notes Receivable	9,764,179	10,759,577
Land, Buildings, and Equipment, Net	7,548,691	7,154,036
Other Assets	1,873,253	2,188,965
Land Held for Expansion	<u>27,436,919</u>	<u>27,431,918</u>
Total Assets	<u>\$ 168,335,413</u>	<u>\$ 156,506,396</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable and Other Liabilities	\$ 1,423,163	\$ 1,413,349
Insurance Claims Payable	1,137,454	2,914,468
Savings on Deposit from Diocesan Entities	50,787,696	47,814,275
Deferred Revenue	13,438,464	12,106,359
Funds Held for Others	3,270,082	3,118,371
Other Liabilities	1,558,475	1,653,945
Mortgage Notes Payable	<u>6,210,374</u>	<u>7,362,380</u>
 Total Liabilities	 77,825,708	 76,383,147

NET ASSETS

Unrestricted:		
Designated for Outreach	576,941	451,178
Designated Endowment	4,728,428	3,991,513
Designated for Land, Buildings, and Equipment	7,548,691	7,154,036
Designated for Future Expansion	40,593,782	40,606,947
Undesignated	<u>35,309,350</u>	<u>26,177,769</u>
Total Unrestricted	88,757,192	78,381,443
 Temporarily Restricted	 152,513	 141,806
Permanently Restricted	<u>1,600,000</u>	<u>1,600,000</u>
 Total Net Assets	 <u>90,509,705</u>	 <u>80,123,249</u>
 Total Liabilities and Net Assets	 <u><u>\$ 168,335,413</u></u>	 <u><u>\$ 156,506,396</u></u>

See accompanying Notes to Combined Financial Statements.

**DIOCESE OF VENICE IN FLORIDA, INC.
COMBINED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014**

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
OPERATING ACTIVITIES				
Support and Revenues:				
Parish Assessments	\$ 11,364,171	\$ -	\$ -	\$ 11,364,171
Insurance Program Revenue	14,208,582	-	-	14,208,582
Contributions and Collections	870,024	10,707	-	880,731
Investment Income	9,264,694	-	-	9,264,694
Miscellaneous	413,723	-	-	413,723
Other Property Revenue	243,580	-	-	243,580
Total Support and Revenues	36,364,774	10,707	-	36,375,481
Net Assets Released from Restrictions	-	-	-	-
Total Support and Revenues	36,364,774	10,707	-	36,375,481
Expenses:				
Program Services:				
Pastoral Ministries	199,793	-	-	199,793
Education and Faith Formation	649,546	-	-	649,546
Mission and Apostolate Support	2,989,813	-	-	2,989,813
Catholic School Support	1,453,893	-	-	1,453,893
Vocations and Clergy Formation	1,101,074	-	-	1,101,074
Canonical Services	231,807	-	-	231,807
Insurance Program Expenses	11,017,811	-	-	11,017,811
Interest Paid on Savings Deposits	1,081,839	-	-	1,081,839
Total Program Service Expenses	18,725,576	-	-	18,725,576
Support Services:				
Temporal Services	5,617,564	-	-	5,617,564
Stewardship and Development	421,486	-	-	421,486
Total Support Service Expenses	6,039,050	-	-	6,039,050
CHANGE IN NET ASSETS BEFORE NON-OPERATING ACTIVITIES	11,600,148	10,707	-	11,610,855

Positive \$10M change in net assets!

CHANGE IN NET ASSETS BEFORE NON-OPERATING ACTIVITIES	11,600,148	10,707	-	11,610,855
NON-OPERATING ACTIVITIES				
Doubtful Accounts Expense	<u>1,224,399</u>	<u>-</u>	<u>-</u>	<u>1,224,399</u>
CHANGE IN NET ASSETS	10,375,749	10,707	-	10,386,456
Net Assets - Beginning of Year	<u>78,381,443</u>	<u>141,806</u>	<u>1,600,000</u>	<u>80,123,249</u>
NET ASSETS - END OF YEAR	<u><u>\$ 88,757,192</u></u>	<u><u>\$ 152,513</u></u>	<u><u>\$ 1,600,000</u></u>	<u><u>\$ 90,509,705</u></u>

See accompanying Notes to Combined Financial Statements.

Bishop Dewane has voluntarily
produced an audited report (good)

The Diocese is financially health
maybe uber-healthy (good?)

The report indicates significant
deficiencies in transparency
(not good)

What is this “GAAP Departure”

corporationwiki

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A Brita Pitcher Can NOT Filter This...



Texas man discovers new pitcher that filters out fluoride, heavy metals and prescription drugs... [See The Secret Here](#)

Overview of All Saints Catholic Cemetery, Inc. in Venice, FL

All Saints Catholic Cemetery, Inc. filed as a Domestic Non Profit Corporation in the State of Florida on Tuesday, January 31, 2012 and is approximately three years old, as recorded in documents filed with Florida Department of State. The filing is currently active as of the last data refresh which occurred on Sunday, September 1, 2013.

Key People

Volodymyr Smeryk serves as the Director and has interests in other corporate entities including St. Vincent Depaul Housing, Inc., Trinity Enterprise Holdings, Inc. and thirteen more corporations.

Frank Dewane is the Director of All Saints Catholic Cemetery, Inc.. Frank's additional corporate interests include Diocese of Venice In Florida, Inc., The Foundation for The Care of The Migrant Poor, Inc. and four more corporations. Frank's past corporate affiliations include The Florida Catholic of Venice, Inc., Venice Catholic Communications, Inc.

The registered agent for the company is Joseph A. Divito. Also known as a statutory or resident agent, the registered agent is responsible for receiving legal notifications regarding court summons, lawsuits, and other legal actions involving the corporate entity.

Key People & Organizations for All Saints Catholic Cemetery, Inc.

All Saints Catholic Cemetery, Inc.

Venice, FL

Active

2 Active Members Found

D&B Company Report

Key roles for All Saints Catholic Cemetery, Inc.

Volodymyr Smeryk
DIRECTOR

Active

Frank J. Dewane
DIRECTOR

Active

1 records have been suppressed from this profile per our opt out policy.

