

Measuring and Ranking Diocesan Online Financial Transparency

Much has been written in recent years about the financial practices of the Catholic Church in America and elsewhere, including the very seat of Catholicism: the Vatican. And it is widely known that Pope Francis was (and remains) quite displeased with the financial conditions and practices he found in place upon being elevated to the chair of Peter. It likely was not a surprise to him because Vatican-centered financial scandals date back several decades and were often widely publicized at the time of their discovery. In any case, Pope Francis has made no secret of his intention and ongoing efforts to correct existing irregular and unacceptable financial practices. Simply stated, he seems determined to establish authentic financial accountability and transparency throughout the Church's top administrative structure.

But what of the Church administration elsewhere, especially in the nation where the Catholic Church is among the wealthiest of the global conferences? Even though financial reporting at the diocesan level is not required by Canon Law, sharing such financial information with the faithful is one important aspect of financial accountability and transparency. To develop a sense of where the U.S. Catholic arch/dioceses stand on the issues of financial accountability and transparency, Voice of the Faithful¹ (VOTF) undertook a (2017) summer-long review of the websites of the 32 territorial archdioceses and 145 territorial dioceses that constitute the majority of the U.S. Conference of Catholic Bishops' (USCCB) membership. The 16 Eastern Rite Eparchies, the two Eastern Rite Arch-eparchies, and the Archdiocese of the Military Services were excluded from the review.

VOTF's review focused upon diocesan websites because the public face of any major corporation or organization has, for years now, been its website. Information not posted and accessible at an organization's website can reasonably be assumed to be not intended for public viewing. The results of this review, therefore, provide a picture of the financial accountability and transparency of the U.S. Catholic Church.

The heart of VOTF's review consists of a 10-question worksheet (Exhibit 1) that touches on several areas of financial accountability and transparency. The questions were developed by a committee composed of VOTF officers and members, several of whom possess life-long experience in the field of accounting and finance. Special emphasis was given to making the questions as objective as possible in order to minimize the role

¹ Voice of the Faithful is a worldwide movement of faithful Roman Catholics working to support survivors of clergy sexual abuse, support priests of integrity, and to increase the laity's role in the governance and guidance of the Church.

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of personal opinion. Each question has a point value between 5 and 15 points. The maximum total score achievable was 60 points.

The results for the 32 archdioceses in Exhibit 2 are reported separately from the 145 dioceses in Exhibit 3. However, the name of the archdiocese or *ecclesiastical province*² within which each diocese sits is included in the diocesan review data to provide some sense of the ecclesiastical environment in which the diocese operates.

Overall Results

The average overall score achieved by the 145 dioceses was 36 out of a possible 60; that computes to 60% if scoring on a percentage basis. The 32 archdioceses performed somewhat better, achieving an average overall score of 39 or 65%. The median score for the dioceses is 37, or 62%, as opposed to the archdioceses' median score of 43 or 72%. Had the purpose of the study been to measure the dioceses and archdioceses on a standard pass/fail basis, the overall scores would mean that fully half of the dioceses failed to achieve a passing grade, and half of the archdioceses earned a D or less.

Why It Matters

The implications of such findings extend beyond the basic issue of reporting to the Faithful how their donations fuel the good works the Catholic Church performs. Absent clear and accessible financial reports, certified by audits, as well as properly implemented collection and reporting protocols, the donated funds are more susceptible to fraudulent diversion (by clergy or by laity). Modest estimates put such losses at \$80 million per year, and a 2007 report on a Villanova University study said that 85% of the dioceses responding to the survey had discovered thefts and losses in the previous five years—11% reported their losses totaled more than \$500,000. Worldwide, theft and fraud in all churches is estimated at 6% of the total funds donated.

Guarding against such diversion is a responsibility of all the Faithful, not just the pastors or bishops assigned to collect and distribute the donations. Every Catholic shares in the responsibility to ensure that funds donated for Church work actually go towards those purposes. Without access to financial reports or information on finance councils, budgets, and the overall financial health of a diocese, ordinary Catholics cannot exercise their responsibility or verify where their donations go. With these priorities in mind, Voice of the Faithful established a framework for measuring diocesan accountability.

² An ecclesiastical province is a geographic grouping that (in the U.S.) is composed of anywhere between two and nine dioceses and one archdiocese. The local Archbishop has no actual power of governance within the member dioceses. All executive, legislative, and judicial power is held by individual Bishops.

Scoring on Individual Questions

Question 1: Can any financial data be found within a few to several minutes?

Even though the individuals who performed the reviews typically withheld credit only when no data could be found no matter how long they searched, 44 dioceses—fully 30% of the 145—scored 0 on that question. Similarly, seven or 22% of the archdioceses scored 0 on that question.

Question 2: Is there a workable internal “search” function?

A workable search function allows a visitor to the website to locate hard-to-find information and is key to website transparency. The dioceses and archdioceses scored better on this question. All but nine of the 145 dioceses—nearly 95%—were found to have workable search functions. The archdioceses did not fare quite as well, with 87.5% (28 of the 32) having a workable search function.

Question 3: Are audited financial statements posted?

Question 4: If the answer to #3 is “No,” is financial info reported in another format, e.g., booklet form?

If any of the review’s 10 questions can be characterized as representing the heart of the review—financial accountability and transparency—Questions 3 and 4 merit that description. They ask whether the arch/diocese posts its audited financial statement on the website and, if not, whether a less-detailed annual financial report is posted. These reports are essential for showing contributors how their donations support the Church’s administrative structure and fund its many charitable works.

Somewhat surprisingly, 54 (or 37%) of the dioceses and 7 (22%) of the archdioceses posted no financial statements at all, whether audited or not. In addition, only 65 dioceses posted the most recent fiscal year (FY 2016) in spite of the fact all of the reviews were performed more than a year after FY 2016 concluded on June 30, 2016³.

It is interesting to note the findings in relation to a few of the *ecclesiastical provinces*. For example, all three dioceses in Mobile’s *ecclesiastical province* plus Mobile itself posted no financial statements, whether audited or not. Similarly, five of the six dioceses in New Orleans’ *ecclesiastical province* plus New Orleans itself posted no financial statements. While the Archdiocese of Los Angeles posted its FY 2016 audited statement, four of the five dioceses in Los Angeles’ *ecclesiastical province* did not post any financial statements.

³ Virtually all of the dioceses and archdioceses use June 30 as the conclusion of their fiscal years. For the few that did not, we counted the number of months after the close of their FY to assess the timeliness of their reporting.

Question 5: Is the Annual Appeal's purpose explained somewhere on the website, and/or is it reported on the financial statements?

Question 6: Is the annual parish assessment (*cathedraticum*) explained somewhere on the website, and/or is it reported on the financial statements?

Annual Appeals and parish assessments are key diocesan financial resources. Questions 5 and 6 ask whether the annual appeal and the annual parish assessments, respectively, are explained somewhere on the website and/or are reported on the financial statements. Only four diocesan and one archdiocesan website failed to provide any annual appeal information. While annual parish assessments did not fare as well—25 dioceses and 6 archdioceses having failed to provide any information—the review disclosed that at least one diocese does not levy an assessment on its parishes. This might explain the lack of any reference to assessments for one or more of the 31 “non-reporting” arch/dioceses noted above.

Question 7: Is contact info for the business office posted?

Only three dioceses failed to post contact info for the business office on the website, and none of the archdioceses failed to list at least one contact. In fact, the majority of dioceses and archdioceses appeared to list their entire finance staff, thereby making it easy for website visitors to initiate finance-related inquiries.

Question 8: Is the finance council identified?

Virtually half of the dioceses (71) failed to list their finance council membership on the website, and an additional 61 dioceses, while listing the membership, did not include the lay members' credentials. This is a significant omission because, per Canon Law (specifically Canon 492), the Diocesan Finance Council must consist of “at least three members of the Christian faithful truly expert in Financial affairs and civil law, outstanding in integrity, and appointed by the bishop.” Absent either the list of members or their credentials, it is not possible to judge whether the Canon Law standard is met.

The archdioceses' performance on the question about Finance Councils was even worse, with 19 failing to list their membership and an additional 10, while listing the membership, failing to include the lay members' credentials.

Question 9: Are parish financial guidelines posted?

Question 10: Are detailed collection & counting procedures posted?

Questions 9 and 10 are related in that the collection and counting procedures referred to in Question 10 are typically (though not always) found within the guidelines referenced in Question 9. Like Questions 3 and 4, Question 10 is a critical element in this review. Weekly collections are the primary source of the Church's revenue, making proper

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collection and counting procedures essential. The two sub-questions—whether serially numbered containers and counting teams of three or more individuals are required—represent the two elements that are absolutely essential to establish and maintain a genuinely secure Sunday collection system. Numbered containers ensure the integrity of the collections between the time they are collected and the time they are counted, and counting teams of three or more persons ensure that even if one counter leaves the counting area for any reason, at least two counters will remain with the collection funds.

Given the importance of Questions 9 and 10, the reviewers hoped to find the scores on both to be impressive if not outstanding. Unfortunately, more than half of the dioceses (83) posted no parish financial guidelines, and more than half (81) posted no collection and counting procedures. Of course, the fact that no guidelines or procedures were posted does not mean they don't exist or that the two key elements of the weekly collections—serially numbered containers and counting teams of three or more individuals—are not present, but the scores of those dioceses that *did* post their procedures is anything but encouraging.

Of the 64 dioceses that posted their collection and counting procedures, half (32) required neither of the two key elements noted above, and an additional 25 required one element or the other but not both. That left only 7 dioceses (11%) that require both elements. If that 11% is applied to the 81 dioceses that did not post any procedures at all, only 16 of the 145 dioceses may require the two key elements needed to shield their primary source of income from weekly thefts.

The archdioceses did not fare any better on Questions 9 and 10. Thirteen of the 32 archdioceses posted no parish financial guidelines, and 14 (including four led by a cardinal) posted no collection and counting procedures. Of the 18 that did post their procedures, six required neither serially numbered containers nor counting teams of three or more individuals, and 10 required one element or the other but not both. That leaves only two archdioceses, or 11% of the 18, who posted procedures that require both key elements. When that percentage is applied to the 14 that did not post any guidelines, we are left with a projection totaling only 4 of 32 archdioceses that effectively shield their primary source of income from weekly depredations. Of the ten questions, both the archdioceses and dioceses scored most poorly on Question 10.

As with Questions 3 and 4, it is interesting to note how the findings on Questions 9 and 10 impacted some of the *ecclesiastical provinces*. For example, all three dioceses in Mobile's *ecclesiastical province plus Mobile itself* posted no parish financial guidelines or collection procedures. Similarly, seven of nine in the St. Paul-Minneapolis *ecclesiastical province plus St. Paul-Minneapolis itself* posted no guidelines or collection procedures. Five of seven in New York's *ecclesiastical province plus New York itself* posted no guidelines or collection procedures. Three of four in Newark's *ecclesiastical province plus Newark itself* posted no

guidelines or collection procedures and, finally, three of six in Galveston-Houston's *ecclesiastical province* plus Galveston-Houston itself posted no guidelines or collection procedures. The last three (3) named *ecclesiastical provinces* are led by cardinals, one of whom is a former USCCB President and another of whom is the current USCCB President.

What Does the Review Tell Us About the U.S. Hierarchy's Openness?

The results of Voice of the Faithful's review of the 177 arch/diocesan websites show a level of openness well below what is reasonably expected of an organization anywhere near the size of the U.S. Catholic Church. While no one is suggesting the 177 arch/dioceses should (or even could) be in absolute lockstep with each other, some degree of uniformity is certainly needed.

When 65 dioceses and 17 archdioceses publicly post the results of their most recent financial audit, what are the 54 dioceses and 7 archdioceses that opted not to post any financial information saying to us? Similarly, when 83 dioceses and 19 archdioceses post their parish financial guidelines, what are the 62 dioceses and 13 archdioceses that did not post their financial guidelines saying to us?

One answer is that they're saying financial reports and financial guidelines are need-to-know information, and that the laity—without whose financial support the hierarchy could not function—do not have a need to know. That stance can be likened to the officers of a major corporation declaring their stockholders have no need to know how the assets of their company are being used.

What Should Be Done to Enhance Financial Transparency and Accountability?

Actions on the part of individual bishops, the laity, and the U.S. Conference of Catholic Bishops are essential to the success of any movement toward greater financial transparency and accountability in the U.S. Catholic Church. Bishops who don't post their financial statements should follow the example of those bishops who do publish them. Such transparency gives the laity a level of confidence that their financial support of the bishop and the good works of the arch/diocese are accomplishing their intended goal. Such financial transparency will enhance the sense of lay stewardship and promote generosity within the arch/diocese.

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If you are a faithful Catholic who supports your parish and diocese with regular financial donations via the weekly collections or other means, you should check your arch/diocese's overall score and its question-by-question scores as determined by this study. If your arch/diocese's overall score fell in the lower half among their peers, that fact is certainly cause for concern. Beyond that, take special note of how your arch/diocese fared on Questions 3, 4, 9 and 10. For example, an arch/diocese that does not post its parish financial guidelines, or does not require secure collection and counting procedures, is not being open or is not providing the level of protection your donations need to ensure they are not misappropriated.

Similarly, an arch/diocese that does not post its audited financial statement or, worse, not even an unaudited financial report, is being less than forthright about its finances. If that describes your arch/diocese, don't be afraid to take pen in hand and let your bishop know of your concern. If the leadership of your arch/diocese does not respond to your concerns, you might consider doing this: On the Annual Appeal pledge slip, write the following and place it in the return envelope: *"I cannot in good conscience contribute to the annual appeal until the Diocese publishes its audited financial reports. Sincerely, [your name]."* Remember, it's your Church too!

Finally, there is a role for the U.S. Conference of Catholic Bishops. Though the USCCB is not empowered to establish a minimum standard for their membership's websites, Canon Law—specifically Canon 455—gives conferences such as the USCCB the authority to issue "general decrees" that, once passed, apply to all the arch/dioceses within the affected conference. The USCCB has issued many such general decrees over the years to include those put in place for the protection of children. Although the Vatican must endorse them, the greatest hurdle to their passage is the requirement that at least two-thirds of the prelates who belong to the conference must vote to approve them.

The USCCB often takes public stands on matters or occurrences it believes go against basic moral standards and the common good. Voice of the Faithful also believes in the importance of speaking out when it believes the circumstances of a particular situation warrant doing so. In that spirit, and based upon the results of VOTF's review, we call upon the U.S. Conference of Catholic Bishops to develop and implement a conference-wide compendium of website standards and standards of financial disclosure and transparency in connection with the laity and in conformity with generally accepted standards of financial disclosure in society as a whole. In doing so, the USCCB will be ensuring the presence of a uniform level of financial accountability and transparency to which the Catholic laity are entitled and have every right to expect.

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DEDICATION

This report is dedicated to the memory of Mark K. Mullaney, a founding member and former President of Voice of the Faithful. Mark's leadership, encouragement and support contributed greatly to the initiation and successful completion of this project.

Exhibit 1

Worksheet to Summarize Financial Transparency & Accountability Criteria Concerning U.S. Dioceses/Archdioceses

Depending upon the specific question, the rating scale is between 0 and 15, with the highest possible total score being 60.

VOTF –Rev. May 30, 2017

Diocese: "[Enter name of arch/diocese]"		URL address: "[Enter homepage URL]"		Date of Review: "[Enter MM/DD/YY]"		Reviewer's Initials:
Score		Yes	No	Somewhat	Notes	
"[0 or 5]"	1. Can any financial data be found within a few to several minutes? Score: 0 or 5					
"[0 to 5]"	2. Is there a workable internal "search" function? Score: 0-5 Note: Deduct 3 points if present but <u>not</u> on homepage. Deduct 1 point if not on the other criteria pages.					
"[0 to 15]"	3. Are audited financial statements posted? Score: 0-15 Note: Enter the latest year in "Notes." Deduct 5 points if the latest statement is 1-2 yrs old, 10 points if 3-4 years old and 15 points if 5 or more years old.					
"[0 or 2]"	4. If the answer to #3 is "No," is financial info reported in another format, e.g., booklet form? Score: 0 or 2 Note: Score 0 if answer to #3 is "Yes."					
"[0 or 5]"	5. Annual Appeal Score: 0 or 5 Is the appeal's purpose explained somewhere on the website, and/or is it reported on the financial statements? Note: Deduct 5 points if neither is true.					
"[0 or 5]"	6. Annual Assessments (cathedraticum) Score: 0 or 5 Is the cathedraticum explained somewhere on the website, and/or is it reported on the financial statements? Note: Deduct 5 points if neither is true.					
"[0 to 5]"	7. Is contact info for the business office posted? Score: 0- 5 Note: Deduct 2 points if only one name is posted and their contact info is shown.					
"[0 to 5]"	8. Is the finance council identified? Score: 0-5 Note: Deduct 3 points if there are not 3 lay members. Deduct 1 point if credentials are not posted.					
"[0 or 5]"	9. Are parish financial guidelines posted? Score: 0 or 5					
"[0 to 10]"	10. Are detailed collection & counting procedures posted? Score: 0-10 Note: Deduct 4 points for each "No" answer below.					
	- Are serially numbered containers <u>required</u> ?					
	- Are three (3) or more counters <u>required</u> ?					

TOTAL SCORE: "[Enter sum of nos. 1 thru 10]" (maximum possible score = 60)

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Exhibit 2

ANALYSIS OF THE RESULTS OF VOTF'S 2017 REVIEW OF 32 U.S. ARCHDIOCESAN WEBSITES

ARCHDIOCESE	Ques. #1	Ques. #2	Qs. #3&4*	Ques. #5	Ques. #6	Ques. #7	Ques. #8	Ques. #9	Ques. #10	TOTAL
Milwaukee	5	5	15	5	5	5	5	5	6	56
Baltimore	5	5	15	5	5	5	0	5	10	55
Kansas City	5	5	15	5	5	5	4	5	6	55
Detroit	5	5	15	5	5	5	4	5	2	51
Indianapolis	5	5	15	5	5	5	4	5	2	51
San Francisco	5	5	15	5	5	5	0	5	6	51
St. Louis	5	5	15	5	5	5	4	5	2	51
Atlanta	5	0	15	5	5	5	4	5	6	50
Chicago	5	5	10	5	5	5	0	5	10	50
Cincinnati	5	5	15	5	5	3	0	5	6	49
Dubuque	5	5	10	5	5	5	5	5	2	47
Louisville	5	5	15	5	5	5	0	5	2	47
Boston	5	0	15	5	5	5	5	0	6	46
Anchorage	5	5	15	5	5	5	0	5	0	45
Los Angeles	5	5	15	5	5	5	0	5	0	45
Washington	5	5	15	5	5	5	4	0	0	44
Seattle	5	5	2	5	5	5	4	5	6	42
Denver	5	4	2	5	5	5	4	5	6	41
Galveston-Houston	5	5	15	5	5	5	0	0	0	40
Philadelphia	5	5	15	5	5	5	0	0	0	40
Oklahoma City	5	4	15	5	5	5	0	0	0	39
Miami	5	5	2	5	0	5	4	5	6	37
San Antonio	5	0	15	5	5	5	0	0	0	35
St. Paul-Mpls.	5	5	10	5	5	5	0	0	0	35
New York	5	5	2	5	5	5	0	0	0	27
Omaha	0	5	0	5	0	5	0	5	6	26
Newark	5	5	0	5	5	5	0	0	0	25
New Orleans	0	5	0	0	5	3	0	5	2	20
Santa Fe	0	5	0	5	0	5	4	0	0	19
Hartford	5	4	0	5	0	3	0	0	0	17
Portland, OR	0	5	0	5	0	5	0	0	0	15
Mobile	0	0	0	5	0	5	0	0	0	10
TOTAL POINTS	135	137	308	155	130	154	55	95	92	1261
QUESTION VALUE	5	5	15	5	5	5	5	5	10	60
AVERAGE SCORE	4.2	4.3	9.6	4.8	4.1	4.8	1.7	3.0	2.9	39.4

ANALYSIS OF THE RESULTS OF VOTF'S 2017 REVIEW OF 145 U.S. DIOCESES' WEBSITES

DIOCESE	ARCHDIOCESE	Ques. #1	Ques. #2	Qs. #3&4*	Ques. #5	Ques. #6	Ques. #7	Ques. #8	Ques. #9	Ques. #10	TOTAL
Sacramento, CA	San Francisco	5	4	15	5	5	5	5	5	10	59
Cleveland, OH	Cincinnati	5	5	15	5	5	5	5	5	6	56
Des Moines, IA	Dubuque	5	5	15	5	5	5	5	5	6	56
Savannah, GA	Atlanta	5	5	15	5	5	5	0	5	10	55
Belleville, IL	Chicago	5	5	15	5	5	5	4	5	6	55
Bridgeport, CT	Hartford	5	4	15	5	5	5	5	5	6	55
Venice, FL	Miami	5	5	15	5	5	5	4	5	6	55
Buffalo, NY	New York	5	5	15	5	5	5	4	5	6	55
Syracuse, NY	New York	5	5	15	5	5	5	4	5	6	55
Paterson, NJ	Newark	5	5	15	5	5	5	4	5	6	55
San Jose, CA	San Francisco	5	5	15	5	5	5	4	5	6	55
Yakima, WA	Seattle	5	5	15	5	5	5	4	5	6	55
Joliet, IL	Chicago	5	5	15	5	5	5	5	5	2	52
Marquette, MI	Detroit	5	5	15	5	5	5	5	5	2	52
Salt Lake City, UT	San Francisco	5	5	15	5	5	5	5	5	2	52
Charlotte, NC	Atlanta	5	5	15	5	5	5	0	5	6	51
Worcester, MA	Boston	5	5	15	5	5	5	4	5	2	51
Gaylord, MI	Detroit	5	5	15	5	5	5	0	5	6	51
Austin, TX	Galveston-Houston	5	5	15	5	5	5	0	5	6	51
Dallas, TX	San Antonio	5	5	15	5	5	5	4	5	2	51
Palm Beach, FL	Miami	5	5	15	5	5	5	0	0	10	50
Tucson, AZ	Santa Fe	5	4	15	5	5	5	0	5	6	50
Youngstown, OH	Cincinnati	5	5	15	5	5	3	0	5	6	49
Kalamazoo, MI	Detroit	5	5	15	5	5	5	4	5	0	49
Erie, PA	Philadelphia	5	5	15	5	5	5	0	5	4	49
Richmond, VA	Baltimore	5	5	15	5	5	5	0	5	2	47
Davenport, IA	Dubuque	5	5	15	5	5	5	0	5	2	47
Corpus Christi, TX	Galveston-Houston	5	5	15	5	5	5	5	0	2	47
Memphis, TN	Louisville	5	5	15	5	5	5	0	5	2	47
Owensboro, KY	Louisville	5	5	15	5	5	5	0	5	2	47
Green Bay, WI	Milwaukee	5	5	15	5	5	5	0	5	2	47

<u>DIOCESE</u>	<u>ARCHDIOCESE</u>	<u>Ques. #1</u>	<u>Ques. #2</u>	<u>Qs. #3&4*</u>	<u>Ques. #5</u>	<u>Ques. #6</u>	<u>Ques. #7</u>	<u>Ques. #8</u>	<u>Ques. #9</u>	<u>Ques. #10</u>	<u>TOTAL</u>
Bismark, ND	Saint Paul/Mpls	5	5	10	5	5	5	5	5	2	47
Amarillo	San Antonio	5	5	15	5	5	3	4	5	0	47
Las Cruces, NM	Santa Fe	5	5	15	5	5	5	0	5	2	47
Charleston, SC	Atlanta	5	0	15	5	5	5	4	5	2	46
Beaumont, TX	Galveston-Houston	5	5	2	5	5	5	4	5	10	46
San Bernadino, CA	Los Angeles	5	0	10	5	5	5	4	5	6	45
Stockton, CA	San Francisco	5	5	5	5	5	5	0	5	10	45
Arlington, VA	Baltimore	5	5	15	5	5	5	4	0	0	44
Wheeling-C'ton, WV	Baltimore	5	5	0	5	5	5	4	5	10	44
Burlington, VT	Boston	5	5	15	5	5	5	4	0	0	44
Grand Rapids, MI	Detroit	5	5	15	5	5	5	4	0	0	44
Lansing, MI	Detroit	5	5	15	5	5	5	4	0	0	44
Providence, RI	Hartford	5	5	15	5	5	5	4	0	0	44
Lafayette, IN	Indianapolis	5	5	15	5	5	5	4	0	0	44
Pensacola-Tal, FL	Miami	5	5	15	5	5	5	4	0	0	44
St. Augustine, FL	Miami	5	5	15	5	5	5	4	0	0	44
Houma-Thibodaux	New Orleans	5	5	15	5	5	5	4	0	0	44
Little Rock, AR	Oklahoma City	5	5	15	5	5	5	4	0	0	44
Great Falls-Billings	Portland	5	4	15	5	5	5	0	5	0	44
Fort Worth, TX	San Antonio	5	5	15	5	5	5	4	0	0	44
Oakland, CA	San Francisco	5	5	15	5	5	5	4	0	0	44
KS City-St. Jos., MO	St. Louis	5	5	15	5	5	5	4	0	0	44
Tyler, TX	Galveston-Houston	5	4	15	5	5	5	4	0	0	43
Scranton, PA	Philadelphia	5	5	15	5	5	3	5	0	0	43
St. Petersburg, FL	Miami	5	5	10	5	5	5	0	5	2	42
Juneau, AK	Anchorage	5	5	10	5	5	5	0	0	6	41
Pittsburgh, PA	Philadelphia	5	5	10	5	0	5	4	5	2	41
Raleigh, NC	Atlanta	5	5	15	5	5	5	0	0	0	40
Wilmington, DE	Baltimore	5	5	15	5	5	5	0	0	0	40
Manchester, NH	Boston	5	5	15	0	5	5	5	0	0	40
Saginaw, MI	Detroit	5	5	15	5	5	5	0	0	0	40
Nashville, TN	Louisville	5	5	15	5	5	5	0	0	0	40
Ogdensburg, NY	New York	5	5	15	5	5	5	0	0	0	40
Boise City ID	Portland	5	5	15	5	5	5	0	0	0	40

<u>DIOCESE</u>	<u>ARCHDIOCESE</u>	<u>Ques. #1</u>	<u>Ques. #2</u>	<u>Qs. #3&4*</u>	<u>Ques. #5</u>	<u>Ques. #6</u>	<u>Ques. #7</u>	<u>Ques. #8</u>	<u>Ques. #9</u>	<u>Ques. #10</u>	<u>TOTAL</u>	
Fargo, ND	Saint Paul/Mpls	5	5	15	5	5	5	0	0	0	40	
Laredo, TX	San Antonio	5	5	15	5	5	5	0	0	0	40	
Springfield-C.G., MO	St. Louis	5	5	15	5	5	5	0	0	0	40	
Columbus, OH	Cincinnati	0	5	0	5	5	5	4	5	10	39	
Duluth, MN	Saint Paul/Mpls	5	5	10	5	5	5	4	0	0	39	
San Angelo, TX	San Antonio	5	5	15	0	5	5	4	0	0	39	
Toledo, OH	Cincinnati	5	5	15	5	5	3	0	0	0	38	
Dodge City, KS	Kansas City	5	5	15	5	0	5	0	0	2	37	Median
Honolulu, HI	San Francisco	5	5	2	5	5	5	4	0	6	37	
Santa Rosa, CA	San Francisco	5	0	10	5	5	5	4	0	2	36	
Cheyenne, WY	Denver	5	5	10	5	5	5	0	0	0	35	
Sioux City, IA	Dubuque	0	5	0	5	5	5	4	5	6	35	
Evansville, IN	Indianapolis	5	5	10	5	5	5	0	0	0	35	
Covington, KY	Louisville	0	5	0	5	5	5	4	5	6	35	
Brooklyn, NY	New York	5	5	10	5	5	5	0	0	0	35	
Rochester, NY	New York	5	5	15	5	5	0	0	0	0	35	
Rockville Ctr, NY	New York	5	0	10	5	5	5	5	0	0	35	
Las Vegas, NV	San Francisco	5	0	15	5	5	5	0	0	0	35	
Jefferson City, MO	St. Louis	5	5	10	5	5	5	0	0	0	35	
Peoria, IL	Chicago	5	5	2	5	5	5	0	5	2	34	
Ft. Wayne-So. Bend	Indianapolis	5	5	0	5	5	5	0	5	4	34	
Monterey, CA	Los Angeles	5	5	0	5	5	5	0	5	2	32	
El Paso, TX	San Antonio	5	5	2	5	5	5	0	5	0	32	
Pueblo, CO	Denver	0	5	0	5	5	5	4	5	2	31	
San Diego, CA	Los Angeles	0	5	0	5	5	5	0	5	6	31	
Superior, WI	Milwaukee	0	5	0	5	5	5	4	5	2	31	
Lafayette, LA	New Orleans	0	5	0	5	5	5	4	5	2	31	
Greensburg, PA	Philadelphia	5	5	2	5	5	5	4	0	0	31	
Winona, MN	Saint Paul/Mpls	0	5	0	5	5	5	4	5	2	31	
Reno, NV	San Francisco	5	5	0	5	0	5	4	5	2	31	
Springfield, MA	Boston	5	5	0	5	5	5	5	0	0	30	
Rockford, IL	Chicago	0	5	0	5	0	5	4	5	6	30	
Springfield, IL	Chicago	0	4	0	5	5	5	4	5	2	30	
Alexandria, LA	New Orleans	0	5	0	5	5	5	4	5	0	29	

<u>DIOCESE</u>	<u>ARCHDIOCESE</u>	<u>Ques. #1</u>	<u>Ques. #2</u>	<u>Qs. #3&4*</u>	<u>Ques. #5</u>	<u>Ques. #6</u>	<u>Ques. #7</u>	<u>Ques. #8</u>	<u>Ques. #9</u>	<u>Ques. #10</u>	<u>TOTAL</u>
Helena, MT	Portland	5	5	0	5	5	5	4	0	0	29
La Crosse, WI	Milwaukee	0	5	10	5	5	3	0	0	0	28
Portland, ME	Boston	5	5	2	5	5	5	0	0	0	27
Colorado Springs CO	Denver	5	5	2	5	5	5	0	0	0	27
Gary, IN	Indianapolis	5	5	0	5	0	5	0	5	2	27
Madison, WI	Milwaukee	0	5	0	5	5	5	0	5	2	27
Metuchen, NJ	Newark	5	5	2	5	5	5	0	0	0	27
Lincoln, NE	Omaha	5	5	2	5	5	5	0	0	0	27
Baker, OR	Portland	5	0	0	5	5	5	0	5	2	27
St. Cloud, MN	Saint Paul/Mpls	5	5	2	5	5	5	0	0	0	27
Spokane, WA	Seattle	0	5	0	5	5	5	0	5	2	27
Orlando, FL	Miami	5	5	2	5	0	5	4	0	0	26
Rapid City, SD	Saint Paul/Mpls	0	5	2	5	5	5	4	0	0	26
Gallup, NM	Santa Fe	0	5	0	5	5	5	0	5	0	25
Phoenix, AZ	Santa Fe	5	5	0	5	5	5	0	0	0	25
Steubenville, OH	Cincinnati	0	5	0	5	5	5	4	0	0	24
Victoria, TX	Galveston-Houston	0	5	0	5	5	5	4	0	0	24
Birmingham, AL	Mobile	0	5	0	5	5	5	4	0	0	24
Baton Rouge, LA	New Orleans	0	5	0	5	0	5	4	0	4	23
Fall River, MA	Boston	0	5	0	5	5	3	4	0	0	22
Shreveport, LA	New Orleans	5	0	0	5	5	5	0	0	2	22
Altoona-Johnstown	Philadelphia	0	5	0	5	0	5	0	5	2	22
Fairbanks, AK	Anchorage	0	5	0	5	5	5	0	0	0	20
Albany, NY	New York	0	5	0	5	5	5	0	0	0	20
Crookston, MN	Saint Paul/Mpls	0	5	0	5	5	5	0	0	0	20
Sioux Falls, SD	Saint Paul/Mpls	0	5	0	5	5	5	0	0	0	20
Lubbock, TX	San Antonio	5	0	0	5	5	5	0	0	0	20
Norwich, CT	Hartford	0	5	0	5	0	5	4	0	0	19
Wichita, KS	Kansas City	0	5	0	5	0	5	4	0	0	19
Orange, CA	Los Angeles	0	5	0	5	0	5	4	0	0	19
Lexington, KY	Louisville	0	0	0	5	5	5	4	0	0	19
Harrisburg, PA	Philadelphia	0	5	0	5	0	5	4	0	0	19
St. Thomas, VI	Washington DC	0	5	0	5	0	5	4	0	0	19
Salina, KS	Kansas City	0	4	0	5	0	5	4	0	0	18

DIOCESE	ARCHDIOCESE	Ques. #1	Ques. #2	Qs. #3&4*	Ques. #5	Ques. #6	Ques. #7	Ques. #8	Ques. #9	Ques. #10	TOTAL
Lake Charles, LA	New Orleans	0	5	0	5	5	3	0	0	0	18
Fresno, CA	Los Angeles	0	5	0	5	0	5	0	0	0	15
Knoxville, TN	Louisville	0	5	0	5	0	5	0	0	0	15
Jackson, MS	Mobile	0	5	0	5	0	5	0	0	0	15
Trenton, NJ	Newark	0	5	0	5	0	5	0	0	0	15
Tulsa, OK	Oklahoma City	5	5	0	5	0	0	0	0	0	15
Allentown, PA	Philadelphia	0	5	0	5	0	5	0	0	0	15
New Ulm, MN	Saint Paul/Mpls	0	5	0	5	0	5	0	0	0	15
Grand Island, NE	Omaha	0	5	0	5	0	3	0	0	0	13
Brownsville, TX	Galveston-Houston	0	5	0	0	0	5	0	0	0	10
Biloxi, MS	Mobile	0	5	0	0	0	5	0	0	0	10
Camden, NJ	Newark	0	5	0	5	0	0	0	0	0	10
TOTAL POINTS		505	673	1134	705	600	694	309	310	278	5208
QUESTION VALUE		5	5	15	5	5	5	5	5	10	60
AVERAGE SCORE		3.48276	4.64138	7.82069	4.86207	4.13793	4.78621	2.13103	2.13793	1.917241	35.917
-	-	<u>Ques. #1</u>	<u>Ques. #2</u>	<u>Qs. #3&4*</u>	<u>Ques. #5</u>	<u>Ques. #6</u>	<u>Ques. #7</u>	<u>Ques. #8</u>	<u>Ques. #9</u>	<u>Ques. #10</u>	<u>TOTAL</u>

* Questions 3 and 4 are interrelated and must therefore be considered as one insofar as scoring is concerned.

LEGEND

Question #1: Can any financial data be found within a few to several minutes?

Question #2: Is there a workable internal "search" function? Deduct 3 points if not on homepage, and 1 point if not on the other pages.

Questions 3&4: Are audited financial statements posted? If the answer to #3 is "No," is financial info reported in another format?

Question #5: Is the appeal's purpose explained somewhere on the website, and/or is it reported on the financial statements?

Question #6: Is the cathedraticum explained somewhere on the website, and/or is it reported on the financial statements?

Question #7: Is contact info for the business office posted? Deduct 2 points if only one name is posted and their contact info is shown.

Question #8: Is the finance council identified? Deduct 3 points if less than 3 lay members and 1 point if no credentials are posted.

Question #9: Are parish financial guidelines posted?

Question #10: Are detailed collection & counting procedures posted? Deduct 4 points if numbered containers or 3 counters aren't required.