



Measuring and Ranking Diocesan Online Financial Transparency: 2020 Report

During the summer of 2020, Voice of the Faithful carried out its fourth annual review of the financial transparency displayed via the websites of all 177 dioceses belonging to the U.S. Conference of Catholic Bishops (USCCB). The 2020 review, along with those conducted in 2017 through 2019, identify those U.S. dioceses that are working toward enhanced financial transparency.¹

Such financial transparency must be one key element of an open response by the Church to survivors of clerical sexual abuse. It will also be essential in rebuilding the trust of U.S. Catholics in our diocesan leadership. If the extent of the financial settlements made by bishops to hide clerical sexual abuse had become known through transparent financial reporting when the abuse reports started breaking long before 2002, lay Catholics would have been aware that the abuse was not a rare exception, but widespread.

The Importance of Financial Transparency

Financial transparency can help address an array of problems that emerged within the Church in recent centuries. One is the horror of clergy sexual abuse. If Catholics had known and had demanded change decades ago, and if the bishops had implemented it, many children could have been spared the devastation that comes in the wake of such abuse. Some cases of abuse would still have occurred, but the abuse would have been reported, not covered up, and abusers would have been called to account for their crimes. Victims of serial abusers would have been protected.

Transparency also guards against fraudulent diversion of donated funds by clergy or by laity. The absence of clear and accessible financial reports, certified by audits, and of properly implemented collection and reporting protocols, makes it much easier to divert the funds donated by the members of a diocese. Every Catholic shares in the responsibility to ensure that funds donated for Church work actually go toward those purposes. Without access to financial reports and information on diocesan finance councils, budgets, and the overall financial health of a diocese, ordinary Catholics cannot exercise their full responsibility of stewardship or verify where their donations to the diocese go.

¹ VOTF's review focuses on diocesan websites because the public face of any major corporation or organization is its website. Information not posted and accessible at an organization's website can reasonably be assumed to be not intended for public viewing.

Some bishops have clearly made a public commitment to financial transparency, even during the COVID-19 pandemic and the challenges associated with it. Others reveal almost nothing. This 2020 report, and the three that preceded it, provide tools that faithful Catholics can use to understand how their diocese uses their donations and to help them exercise good stewardship of the gifts God has given them.

2020 Review Process

The 2020 review began on June 1, 2020, and ended on August 31, 2020. Three independent reviewers conducted the review. Each reviewed all 177 diocesan websites. Following the independent analyses, VOTF reconciled all scores to ensure that each diocese received proper credit. During reconciliation, in cases where only one or two of the three reviewers had located the information, we gave full credit on that question once other reviewers verified that they could also access the information.

The 2020 Worksheet

The 2020 worksheet can be found in Appendix A. Only one change was made to the worksheet from 2019. The text of Question 8 was changed by the addition of the single word *current*. The new text reads as follows:

Question 8: Are members of the *current* diocesan finance council identified? If a current list cannot be found, no points will be awarded. Score: 0 – 10 points

- a. Award 5 points if DFC membership is posted.
- b. Add 1 point if terms of service are available for each member.
- c. Add 2 points if at least 3 of the members are lay.
- d. Add 2 points if lay members' credentials are shown.

The purpose of this change was to require specific information on the website that the people listed as serving as members of the Diocesan Finance Council (DFC) are in fact serving currently in order for the diocese to receive any credit. A list of the Finance Council members is considered “current” if it is consistent with the audited financial information under review for this report. Examples of information that was accepted for credit as demonstrating a current DFC membership listing on Question 8 include:

- Providing a dated roster of DFC members. The date might be for the current year (e.g. January 2020) or for a multi-year period that includes the current year. This is sufficient for 5 points on 8a.
- Listing the appointment dates of the individual members so long as each is current. One additional point is awarded on 8b for this more detailed listing.

Diocesan Financial Transparency in 2020

This year the overall average U.S diocesan transparency score dropped slightly from 65.11 in 2019 to 64.76 in 2020, although the average score in the key area of audited financial reporting increased from 15.73 to 16.19.

Once again, as in 2019, five dioceses achieved a perfect transparency score, although Baltimore replaced Charlotte on the list. The other perfect scores went to Anchorage, Erie, Philadelphia, and Rochester. As shown in Table 1, these top five dioceses vary in size, geography and even governance style, demonstrating that major financial resources are not required to achieve financial transparency. Rochester has recently emerged from bankruptcy and Erie was under recent scrutiny by the Pennsylvania Grand Jury.

None of these factors put financial transparency out of reach, and bishops and CFOs of dioceses across the U.S. are beginning to appreciate the importance of financial transparency in strengthening the trust and stewardship of their members. (You can see the full results of the 2020 review listed alphabetically in Appendix B and by score in Appendix C.)

Table 1 –Size and Assets of the Five Dioceses Receiving a Perfect Score
*Archdioceses in **bold***

Diocese	Scores		Net Assets (\$)	# of Catholics	# of Parishes
	2020	2019			
Anchorage AK	100	100	8,204,559	44,723	29 (+2 missions)
Baltimore MD	100	94	83,455,421	517,015	157)
Erie PA	100	100	14,362,384	202,000	137
Philadelphia PA	100	100	-38,990,325 (deficit)	1,292,704	217
Rochester NY	100	100	22,124,901	372,000	86

The Top Five in 2020

The Archdiocese of Baltimore gained its perfect score in 2020 by adding 5 points to its Question 3 score when it posted an audited *current* financial report and by adding 1 point on Question 8 when it posted the appointment dates of the members of their Diocesan Finance Council. By contrast, the Diocese of Charlotte lost 4 points (losing its perfect score

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of 2019) because it did not clearly require the use of serially numbered tamper-evident bags in all cases. Their posted financial policies are sometimes inconsistent and do not require the use of tamper-evident bags when the parish collection is counted immediately after Mass.

The Next Five

The Diocese of Joliet's score of 99 was unchanged from 2019. The Diocese lost only 1 point on Question 8 because it did not post the terms of service of the members of the DFC. The Diocese of Belleville increased its score by a total of 10 points in 2020, earning an additional point on Question 8 by posting the terms of service, adding 5 points on Question 6 by clearly explaining how they use the parish assessment or *cathedraticum*, and gaining an additional 4 points on Question 10 by requiring three counters be present for the parish collection. Charlotte lost 4 points for not requiring tamper-evident bags in all cases.

San Diego is a high-transparency diocese but, like many others, lost 4 points because the Diocesan counting policy only requires two counters. Using three unrelated counters for the parish collection is a practice endorsed by the Leadership Roundtable and by the highly regarded Archdiocese of Chicago guidelines for management of Sunday collections. VOTF also has required it since the beginning of the reviews. These organizations recognize that three counters are required because with only two counters, one will eventually need to step away, leaving the other alone with the money. Temptation and preventable theft can result, cheating parishes and their members of money they donated for the mission of the church.

Table 2 – Next Five Highest-Scoring Dioceses in 2020

Archdioceses in bold

Diocese	Scores in 2020 2019	Net Assets (\$)	# of Catholics	# of Parishes
Joliet IL	99 99	47,890,019	616,819	118 (+7 missions)
Belleville IL	98 88	-162,325 (deficit)	121,600	108
Charlotte NC	96 100	143,243,323	261,162	76 (+18 missions)
San Diego CA	96 96	47,872,475	1,389,000	101 (+8 missions)
St. Paul-Mpls. MN	96 45	17,070,761	870,490	186

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St. Paul-Minneapolis improved from 45 to 96, posting an audited financial report and only losing 4 points on collection counters. On January 16, 2015, the Archdiocese of Saint Paul-Minneapolis filed for Chapter 11 reorganization under the bankruptcy code. On May 31, 2018, the Archdiocese reached an agreement with abuse survivors, all parishes and related Catholic entities. Last September the Archdiocese's \$210 million plan for reorganization was approved, and they emerged from bankruptcy in December. Past reviews have shown that emerging from bankruptcy can be very beneficial for diocesan financial transparency, and this is borne out in the 2020 transparency score for Saint Paul-Minneapolis.

Most-Improved Diocesan Scores

The Archdiocese of St. Paul-Minneapolis made very impressive gains in 2020, but the Diocese of Greensburg leads this year's list of most improved, going from 37 to 92. The Dioceses of Scranton, Erie, Allentown, Greensburg, Harrisburg and Pittsburgh were all under scrutiny by the Pennsylvania Grand Jury in 2018. In 2019, all but Greensburg and Allentown received much improved transparency scores. Scores for Greensburg and Allentown actually dropped in 2019, but this year Greensburg has made up for lost time. Unfortunately, Allentown stayed at 35 but at least it was not on the list of lowest scoring dioceses shown on Table 4; the highest score in the lowest group of five was 20.

Several of the dioceses listed in Table 3 made significant gains in their transparency scores by posting current, audited financial reports for the first time, or at least in several years. This again indicates that achieving enhanced financial transparency is within the reach of all 177 dioceses in the U.S, even during these difficult financial times.

Table 3 – Most-Improved Dioceses 2019 to 2020

Archdioceses in bold

Diocese	2020 Score	2019 Score	Difference
Greensburg PA	92	37	55
St. Paul-Mpls. MN	96	45	51
Dodge City KS	90	42	48
Ogdensburg NY	84	42	42
Birmingham AL	79	44	35

The Lowest Scoring Dioceses

The Diocese of Camden dropped from 39 points in 2019 to 20 in 2020. It is by far the largest diocese in the bottom five, replacing Springfield MA in that unenviable position. Camden's 19-point decrease resulted from losing points on Questions 7 and 8. Its score went from 9 points to 0 on Question 8 because it did not post demonstrably current information on its DFC. Its score on Question 7 dropped from 10 points to 0 because the contact information for the Diocesan Finance Office, which had been available on the website in 2019, could not be found in 2020. These changes could reflect the financial disarray that led Camden to file for bankruptcy on October 1, 2020.

Appendix D lists the U.S. dioceses that have filed for Chapter 11 reorganization under the bankruptcy code, along with their 2020 transparency scores. The process of reorganization requires extensive financial disclosure, so financial information disclosed publicly during court proceedings is often shared by the diocese on its website after the reorganization has been completed.

Along with Springfield, the Diocese of Steubenville OH, which has been among the lowest scoring dioceses in the U.S. since the first financial transparency review in 2017, is finally off the list of the lowest five dioceses this year. It is a famously conservative diocese, but our review has shown that financial transparency is not a function of leadership style. A more likely reason for Steubenville's perennially low score may be financial malfeasance. According to reporting in the *Weirton Daily Times*, financial irregularities were discovered during a restructuring of the diocese's financial offices in 2017. After examining records dating as

Table 4 – Scores, Sizes, and Assets of the Five Lowest-Scoring Dioceses

Diocese	Scores in 2020 2019	Net Assets (\$)	# of Catholics	# of Parishes
Camden, NJ	20 39	No report	529,715	65
Crookston, MN	20 30	No report	32,089	68 (+37 missions)
Lubbock, TX	15 25	No report	138,772	61
Tulsa, OK	15 15	No report	60,825	78 (+2 missions)
St. Thomas, VI	14 14	No report	35,350	7

far back as 2004, a team of independent investigators concluded that money that should have been turned over to state taxing authorities and the IRS had instead been used to cover other diocesan expenses. According to diocesan officials, the bishop and the DFC were shown records portraying the diocese in the black when, in reality, it had been losing money for several years. The diocese had to pay about \$3.5 million in back taxes, plus interest.² Finally, in July 2020, the *Steubenville Herald-Star* reported that the former Comptroller of the diocese was charged with embezzling nearly \$300,000 in diocesan funds, committing wire fraud, and violating federal tax laws.

On May 4, 2018, the *Pittsburgh Post-Gazette* quoted Bishop Jeffrey Monforton on the issue: “As shepherd of the diocese, I take responsibility for actions that have occurred in the finance office. I am confident that the new measures and internal controls we have adopted have fully resolved the situation and will assure that these irregularities do not occur in the future.” VOTF hopes that the diocese will indeed be able to build a new record of financial transparency and accountability going forward.

Steubenville’s transparency score did not improve in the years 2017 to 2019, but in 2020 its score went from 20 to 30 points. They added a finance page with contact information to the website (see Questions 1 and 7), which is a laudable step. Springfield MA moved up the same way. Maybe next fiscal year both dioceses can post current audited financial reports. That is the hallmark of financial transparency, and it is worth a full 25 points out of 100 in the VOTF review.

Detailed Summary—Key Areas of Transparency

Question 1 - Is financial information accessible on the diocesan website from a central page designated as finance, business, accounting or equivalent?

Maximum Score 5 points; Average Score 4.63

Having an easily identifiable central page containing key financial information is an important aspect of financial transparency. The existence of such a page makes it much easier for members of the diocese to locate financial reports and other important financial information. When these reviews began in 2017, fewer than 100 diocesan websites had a central finance page with key information. In 2019, VOTF called for dioceses to post financial information on a central webpage, noting the difficulty of finding the information scattered across the website. In 2019, 158 dioceses had such finance pages and the number increased to 164 dioceses this year. The average score on Question 1 increased from 4.46 in 2019 to 4.63 in 2020.

² Although churches do not pay taxes on their church-related revenue, they do owe taxes for employee withholding, Social Security, and Medicare. These were among the funds collected by the comptroller but diverted and never deposited with the IRS.

One example of an excellent central finance page can be found at <https://cdlex.org>, the website for the Diocese of Lexington. It can be reached directly from the homepage at the Secretariat for Stewardship and Finance. It contains direct links to many pertinent documents, including audited financial reports, day-to-day financial guidelines, and a list of Diocesan Finance Council members as well as direct contact information for the Diocesan Finance Officer and several other members of the finance office.

Question 2 – Does the website have a workable internal search function?

Maximum Score 10 points; Average Score 9.54

- a. Award 4 points if a workable internal search function is anywhere on the website.*
- b. Add 3 points if it is on the homepage.*
- c. Add 3 points if any financial information can be found using the search function.*

Most dioceses have a workable search engine on their website, reflected by the high average diocesan score on Question 2, essentially unchanged since 2019. Dioceses recognize that a workable search function makes it easier for members to locate information that the diocese wants to share, e.g., ways to contribute to the annual appeal, where to find a parish, information on protection of children, and so on.

A workable search function does not necessarily produce important financial information, however. Searches on “finance” or equivalent terms sometimes produced only job postings or dates of the DFC meetings—suggesting that the diocese did not place a high priority on sharing financial information with its members. In such cases, no points were awarded for Question 2c. Although dates of DFC meeting can sometimes be found using the search engine, all too often the actual membership of the Council cannot. Often the only listing of members of the DFC on the diocesan website are located in a diocesan directory loaded onto the website as a PDF file. The internal content of such a PDF file cannot be located by a website search, making the names much more difficult to find.

Questions 3 and 4 receive a combined score because together they provide a single measurement of financial reporting. The combined maximum score is 25 points, with an average score of 16.19 in 2020

Question 3 – Are audited financial statements posted? Score: 0 to 25 points

- a. Award 15 points if the posted statement is current, only 10 points if the posted statement is between 1-2 years old, and only 5 points if the posted statement is between 3-4 years old.*
- b. Add 5 points if the posted audit is both current and received an Unqualified opinion.*
- c. Add 5 points if audited reports are accessible from finance page referenced in Question 1.*

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Question 4 – If no audited financial statement is posted, and score is 0 on Question 3, award 5 points if current unaudited financial information is reported in another format, e.g. booklet. Score: 0 or 5 points

Tables 5 and 6 contain data on diocesan financial reporting in 2020 and 2019 respectively.

A financial statement is considered current for the purposes of this review if it is posted within 9 months of the end of the diocesan fiscal year. The fiscal year for almost all dioceses in the U.S. ends on June 30, so if a diocese received credit for posting a current audited statement in this year's report, it likely covers their 2018-2019 fiscal year. Although some dioceses post audits of all entities under the sponsorship of the diocese, the information in Tables 5 and 6 reflects only publication of financial reports for diocesan central operations.

Table 5 – Audited Financial Reports Posted in 2020

Audits Posted	# of Dioceses	Archdioceses	All Dioceses	% of All Dioceses
Current FY	82	22	104	59%
Not Current	16	3	19	11%
Summary Only	9	2	11	6%
None Posted	38	5	43	24%
Totals	145	32	177	100%

Table 6 – Audited Financial Reports Posted in 2019

Audits Posted	# of Dioceses	Archdioceses	All Dioceses	% of All Dioceses
Current FY	84	21	105	59%
Not Current	9	2	11	6%
Summary Only	9	5	14	8%
None Posted	43	4	47	27%
Totals	145	32	177	100%

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Since the beginning of the VOTF financial reviews, when 100 dioceses posted at least some form of financial statements no matter how old, we have observed steady but incremental increases in the number of U.S. dioceses posting audited reports. The data for 2020 show that this gradual increase has continued, although some effects of the pandemic may be observed.

As is shown in the final column of Table 5, 59% of U.S. dioceses posted current audits in 2020, the same as in 2019. Because posting a current audited financial statement accounts for a full 25 points out of 100, every year reviewers revisit each website at the end of the review to ensure that dioceses receive credit for current reports that may have been posted after their website was reviewed.

Despite the extra time, the number of dioceses listed as Not Current in 2020 almost doubled, from 11 to 19. All 19 still had the last fiscal year's report posted on their website. These were dioceses that normally post current financial statements but did not do so this year, possibly due to the pandemic. Their scores on reporting dropped only 5 points, from 25 to 20 as a result, since significant information can still be found in a 1-year-old audit. For example, even an out-of-date audit that includes the auditor's cover letter and notes can provide useful insights into diocesan finances.

In spite of all the challenges, 8 dioceses that had not posted current audits in 2019 did so this year. The newly transparent dioceses and archdioceses were:

- Birmingham
- Dodge City
- Greensburg
- Lake Charles
- Nashville
- **St. Paul-Minneapolis**
- Seattle
- Wheeling-Charleston

Their transparency scores increased significantly as a result, bringing up the average financial reporting score (Questions 3 and 4) from 15.73 in 2019 to 16.19 in 2020. Financial transparency is beating COVID-19!

One important piece of information that is provided with an audited report is the auditor's opinion. This may be found in the auditor's letter. An **unqualified** opinion means that the auditor has received all the pertinent information from the diocese under audit that was required to present a complete picture of diocesan finances, and that the diocese has employed generally accepted accounting practices (GAAP).

A **qualified** opinion, on the other hand, means that the auditor has identified areas within the central operations of the diocese for which financial records have not been provided, or has identified diocesan accounting practices that do not comply with GAAP. A qualified opinion will specify the areas of concern and is therefore an excellent source of information about diocesan financial status and operations and areas for improvement.

In 2020, 10 dioceses received qualified opinions on published financial reports. They were the Dioceses of Amarillo, Burlington, Evansville, Fargo, Juneau, Knoxville, Las Cruces, Memphis, Portland in Maine, and Saginaw.

Many dioceses that post unaudited financial statements present the information as it would appear in an audited statement, but no auditor's notes or opinion are included. They should be included with any financial statement to ensure that the information is not misleading. Because it is likely that all dioceses in the U.S. undergo yearly audits, the decision to strip the notes from a published report suggests that the diocese does not wish to share that information with its members.

Question 5 – Annual Appeal Maximum Score 10 points; Average Score 7.71

a. Award 5 points if diocese posts information on its website about what programs and services the appeal will or does support.

b. Add 5 points if the appeal income is reported on the latest audited financial report.

Note: Award the full 10 points if diocese clearly states that it does not collect an annual appeal.

Question 5 asks about transparency concerning the Diocesan Annual Appeal on the website. Only a handful of U.S. dioceses do not conduct an annual appeal. The dioceses that post an audited financial report show that the proceeds from the appeal generally provide roughly half the operating revenue of the diocese. The other half is collected through the parish assessment or *cathedraticum* that is covered in Question 6. Most dioceses do a good job of explaining how the proceeds of the appeal are used, often illustrating the diocesan programs that are supported with pictures or even video testimonials of how the good work of the church is being carried out with the use of the funds. A direct link to information about the appeal is often found on the diocesan homepage. Diocesan scores on Question 5 were essentially unchanged since 2019.

Question 6 – Annual Assessments (cathedraticum)

Maximum Score 10; Average Score 6.44

a. Award 5 points if the diocese describes on its website what the assessment is and/or how it is calculated.

b. Add 5 points if the diocese explains how the parish assessment revenue will be used.

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*Note: Award the full 10 points if the diocese clearly states that it does **not** collect a parish assessment.*

Question 6 covers the assessment or tax, sometimes called the *cathedraticum*, that is collected by the dioceses from parishes. Generally, this assessment supports the diocese's central office by covering salaries, utilities, etc. As noted on Question 5, most dioceses provide ample information on their annual appeal, but information on the assessment is harder to find. Scores on Question 6 were also essentially unchanged since 2019.

Many dioceses do provide information on how they use their assessment revenue. It can be found in several locations on diocesan websites such as in the parish finance policy manual, in the audit, or with the information about the annual appeal. The Diocese of Charlotte has an excellent statement about its assessment on the website:

All parishes and missions of the Diocese of Charlotte are subject to an annual assessment imposed by the Bishop. This assessment is known as the General Administrative Assessment (GAA). The GAA funds the administrative activities of the Diocese (all non-DSA funded departments and activities). There are numerous parish services provided by the administrative departments of the diocese, most of which parishes would have to provide on their own. Centralizing these services creates economies of scale which result in lower costs on a per-entity basis. It also allows for subject matter experts to be hired, which would be difficult, if not impossible, for most parishes. Some of these services are:

1. Legal advice: Assistance with general legal matters, contract review, real estate transactions, dispute resolution, etc.
2. Administration of employee benefit programs.
3. Guidance in the form of personnel policies, compliance with labor laws, etc.
4. Canonical services for parishes and parishioners including advocacy, petitions of nullity, and other requests for assistance with matters of canon law.
5. Guidance and support in the area of pastoral planning.
6. Development of parish stewardship efforts.
7. Development of parish capital campaigns.
8. Development of planned giving programs for parishioners.
9. Guidance in the form of financial policies, compliance with accounting standards and tax laws.
10. Support, assistance, and training in bookkeeping matters.
11. Financial audits of parishes and schools.
12. Processing of stock gifts and other nonmonetary gifts.
13. Guidance and support on construction and renovation projects.
14. Guidance and support on property maintenance matters.

Source: Diocese of Charlotte website.

<https://charlottediocese.org/documents/financial-policy-manual-for-all-entities/>

Question 7 – Is contact info for finance/accounting staff posted on the website?

Maximum Score 10 points; Average Score 8.70

- a. Award 2 points if at least one name is posted and contact info is shown.*
- b. Add 3 points if contact info is posted for more than one person, including CFO or other official.*
- c. Add 5 points if information in 7.b is accessible from the finance page referenced in Question 1.*

Full credit for Question 7 requires that contact information for members of the business office be found on a central diocesan business page. Previous reviews had shown that if this information is posted, it might be in a number of different places on the diocesan website. Finding this information was therefore often challenging. Contact information for the CFO and other members of the business office is often found only in a directory posted to the website as a PDF file. Because information in such a file does not show up in a search of the website, it can be difficult for reviewers or members of the diocese to locate. Diocesan scores on Question 7 were also essentially unchanged since 2019.

Question 8 – Are members of the current diocesan finance council identified? If a current list cannot be found, no points will be awarded.

Maximum Score 10 points; Average Score 3.10

- a. Award 5 points if the DFC membership is posted.*
- b. Add 2 points if at least 3 members are lay.*
- c. Add 2 points if lay members' credentials are shown.*
- d. Add 1 point if page shows each member's appointment or expiration dates.*

Adding the word *current* to Question 8 was the only change made to the worksheet between 2019 and 2020. VOTF made the change because we believe it is essential that information on DFC membership be current. The members of the DFC, especially its lay members, represent the laity of the diocese in ensuring that their donations advance the mission of the Church. The function of the Council parallels in some ways that of a corporate board of directors.

Transparency concerning the DFC is essential in providing a full understanding of the financial life and health of the diocese, yet even high transparency dioceses that dependably post audited financial reports often do not provide the information sought in Question 8 on their websites. The dioceses that do post names of their Council members often provide no indication that the list is current. In 2020, these dioceses received no credit for posting a membership list. As a result, dioceses scoring 0 on Question 8 almost doubled from 2019 to 2020, going from 68 to 113 (out of 177 dioceses total). The average score on Question 8 dropped from 4.85 in 2019 to 3.10 out of 10 in 2020.

The Diocesan Finance Council in Canon Law

To clarify the importance of the DFC, it is helpful to review the role of the Council in Canon Law. In the 1984 Code of Canon Law, which codified the insights of the Second Vatican Council, the role of the DFC is covered by several canons, including:

- Members of the DFC must have expertise in civil law or finance (Canon 492).
- The DFC is responsible for preparation of the yearly diocesan budget (Canon 493).
- The bishop must present the DFC a statement of income/expenses and a balance sheet for all “entities under the sponsorship of the diocese” after the close of each year (Canon 1287).
- DFC must approve all “Acts of Extraordinary Administration” (Canon 1277).

Most faithful Catholics with expertise in civil law or finance are lay, so the DFC must have lay members in order to comply with Canon Law. The DFC is responsible for preparing the annual budget at the beginning of the fiscal year, and the bishop must present financial reports to the Council for all entities under the sponsorship of the diocese. This would include all schools, hospitals, and foundations. Members of the Council should therefore have broad knowledge of the financial situation of the diocese.

Finally, under Canon 1277, the Council must approve all acts of “extraordinary administration.” The USCCB, for U.S. dioceses, suggests a threshold of \$1 million for such action in its Diocesan Financial Management Guide, known as the DFM. The actual amount is set by the individual diocese and may be tied to the cost of living. Canon law in many cases requires that the Diocesan Finance Council give *counsel* to the bishop, but in the case of extraordinary administration the Council must *give or withhold consent* to the bishop. **Under canon law the DFC is the *only* organization in the diocese where lay people may exercise genuine authority.**

Financial Transparency and Accountability in the Diocese of Wheeling-Charleston

One recent example that illustrates the potential importance of the DFC is the case of the Diocese of Wheeling-Charleston, West Virginia. Bishop Michael Bransfield spent large amounts of diocesan money in this very poor area of the U.S. for his personal use. He engaged in a lavish lifestyle and gave thousands of dollars’ worth of gifts to fellow church leaders, including Archbishop William Lori of Baltimore.

In the hierarchical structure of the Church, Baltimore is a Metropolitan Archdiocese, and Wheeling-Charleston—although an independent diocese of its own—is a part of Baltimore’s ecclesiastical province. When Bishop Bransfield was removed after his behavior became public, Archbishop Lori of Baltimore was tasked by the Vatican with investigating and

correcting the situation. Thus, even though the archbishop of a province has no formal canonical authority over any other bishops, the Vatican required Baltimore's archbishop to correct grievous lapses of transparency and accountability within his "ecclesiastical province." This may encourage greater attention by archbishops to the financial transparency of other dioceses in their province, sometimes referred to as *suffragan* dioceses. If a lack of transparency is hiding financial misconduct within those dioceses, the Archbishop may at some point be required to correct it publicly. Bishops may prefer private fraternal correction.

Archbishop Lori, serving as Apostolic Administrator, promised an audited financial report for the Diocese in July 2019. New Bishop Mark Brennan was installed in August 2019, and in February 2020, he announced the publication of a comprehensive financial audit of the diocese. That action raised Wheeling-Charleston's transparency score significantly during this year's review.

Although Wheeling-Charleston published a list of the members of its DFC in both 2019 and 2020, it received no credit for Question 8 in 2020 because there was no indication that it was current. Worse, if the DFC really existed and was functioning properly per Canon Law during the last several years, surely its members would have been aware of the excessive spending by Bishop Bransfield. They would have had knowledge of the diocesan budget and financial reports (per Canons 493 and 1287). Although VOTF transparency reports since 2017 show that the diocese had not published audited financial reports during that time, a properly functioning DFC would have seen them.

They would have been in a position to protect the members of the Diocese from theft of Diocesan financial resources carried out by their Bishop. There is no indication that they took any action on behalf of the people of the Diocese. The information may have been hidden from the DFC (as in the case of the Diocese of Steubenville) or provided in a manner that obfuscated the true nature of the Bishop's expenditures, but fully qualified Council members according to Canon 492 would have been in a position to uncover the wrongdoing. Enhanced transparency will not always prevent financial misconduct on the part of the bishop or other diocesan officials, but corrective action is impossible without transparency.

The Role of the DFC in Diocesan Foundations

Catholic Foundations are becoming a more common feature of U.S. diocesan finances. They may be devoted to supporting diocesan Catholic schools or major building projects or other laudable goals. Members of the diocese who contribute to these funds often are assured that the funds will only be used as donors intend and that an independent Board has been put in place to provide oversight. In some cases, lay people are even encouraged to donate to the diocesan Catholic Foundation rather than to a diocesan annual appeal.

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Although the goals of these foundations may be laudable, they can raise concerns about financial transparency. These concerns are eased in many cases when audited financial reports are published for the foundation. This was the case for the Orange County Foundation of the Diocese of Orange County in California.

The Orange County Foundation had specified funding guidelines, a clear declaration that donor donations would be used only for the purposes specified by the donor, and a board that was “independent” of diocesan structures. They even cited the Bishop as a board “member” only, not the chairperson. Published reports showed the assets of the Orange County Foundation grew by about \$50 million between 2011 and 2019 (most attractive in these difficult financial times).

In 2020, Bishop Kevin Vann of Orange County wished to use \$12 million of the foundation funds. The foundation board refused because they asserted that Bishop Vann wished to use the funds for other than the specified purposes. At that point the Bishop fired them and appointed new members. The new board supports Bishop Vann’s actions. The board *clearly* was not and is not independent.

According to the *Los Angeles Times*, members of the foundation board who were fired accused Bishop Vann of violating state law “after they rebuffed what they contend was an ‘illegal’ plan to invade endowment funds and flout donor wishes.” They have appealed to the Papal Nuncio. If it is indeed the case that the action violated the wishes of the donors (for instance to settle lawsuits) or was not in the best financial interests of the diocese (for instance because it may be illegal), the foundation board had no authority to stop the bishop. Under Canon 1277, it is only the DFC that has the authority to stop the Bishop.

Plans to Address Lack of Transparency and Accountability Concerning the DFC

Why do so many dioceses fail to provide current information on a Council that has such significant authority under Canon Law? Protecting privacy of DFC members may make it easier to find people to serve, but it limits their accountability to the people of the diocese. We believe that the lay faithful must find ways to point out this lack of transparency and call for accountability. As a first step VOTF is planning a new website review on the governance of DFCs, which should be carried out some time during 2021. The results of this governance review will provide data we will use to assess the current situation and guide our future efforts.

Question 9 – Are financial policies and procedures posted that detail the methods used for day-to-day parish financial operations?

Maximum Score 10; Average Score 5.31

a. Award 5 points if policies and procedures are listed anywhere on the website.

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b. Add 5 points if they are accessible from the finance page referenced in Question 1.

Posting of day-to-day diocesan policies concerning parish financial operations is a key element of financial transparency. The average score on Question 9 increased from 4.60 to 5.31 in 2020, demonstrating an increased understanding of the importance of posting such policies. Some of these documents are based on a common template, similar to each other in format and content. Others have clearly been developed with great care within the individual diocese. Some individualized documents are just as long as the standard template, containing detailed information, photographs, and other supporting information. One example of an excellent detailed diocesan policy manual may be found on the website of the Diocese of Sacramento at <https://www.scd.org/sites/default/files/2018-09/ParishFinancialMgtHandbookUpdated.pdf>.

Some diocesan policies are much shorter and less highly produced than that of Sacramento, but provide the essential information required to give lay members of the diocese sufficient information about how their donations are protected and that they are used for their intended purpose in conformity with standard procedures.

Diocesan policies should address:

- Segregation of duties and internal controls.
- Cash management—how are bank accounts, savings accounts, petty cash accounts, etc. managed and secured?
- How to account for and process receipts, including the offertory. This can include fundraising, clubs, social functions, special collections, miscellaneous donations, etc.
- How to account for and process disbursements.
- Parish finance council information. This should include discussion of how the council is organized and its duties and responsibilities.

It should be noted that some dioceses post extensive information about financial policies in different locations on their website and sometimes the information is not consistent from place to place. Conflicting policies, for example, were often found concerning the number of collection counters or the requirements for the use of tamper-evident bags. The Diocese of Charlotte lost its perfect score in 2020 due to a lack of clarity on its policy for tamper-evident bags. Genuine transparency concerning financial policies depends upon a clear and consistent presentation of policies on the website.

Question 10 – Are detailed parish collection and counting procedures posted?

Maximum Score 10; Average Score 3.14

- a. Award 2 points if such procedures are posted.*
- b. Add 4 points if serially numbered tamper-evident containers are required.*

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c. Add 4 points if counting teams composed of 3 or more unrelated counters are required.

Question 10 is aligned with the best practices recommended by the Leadership Roundtable (<https://leadershiproundtable.org>). This organization, formerly known as the National Leadership Roundtable on Church Management, is recognized as a leading advocate in the U.S. for transparent and accountable financial management within the church. Employing teams of three counters may be challenging to implement in every parish, but it is essential that dioceses mandate it and provide leadership that encourages its adoption. The low score of 3.14 out of 10 on Question 10 (essentially unchanged since 2019) reflects the reality that many dioceses come up short in this regard.

The Diocese of San Diego and the other 148 dioceses in the U.S. that lost 4 points on collection counters in 2020 should clearly state the requirement for three unrelated counters on their websites. If rural dioceses determine that there may be parishes within their diocese where finding three unrelated counters is not possible, exceptions could be granted on a case-by-case basis and other precautions could be taken to protect the security of the collections. The use of tamper-evident bags should also be mandated. Dioceses could help finance the costs for individual parishes that cannot afford the cost on their own or make appropriate exceptions.

In an effort to encourage dioceses that are reluctant to adopt three unrelated counters as a requirement, VOTF contacted the leadership of the Diocesan Fiscal Management Conference (DFMC) at the Leadership Roundtable 2020 Partnership Summit in February 2020. The DFMC publishes the Diocesan Financial Management Guide for the U. S. Catholic Bishops. Despite recognition by the Leadership Roundtable that three unrelated counters are required for true collection security, the Management Guide currently requires only two. The DFMC has agreed to bring this issue to their audit committee for consideration.

Conclusions

- The VOTF 2020 review demonstrated that 70% of U. S. dioceses have exhibited a commitment to financial transparency by sharing audited financial reports on their websites, up from 65% in 2019.
- In 2020 64% of U.S dioceses (113 out of 177) scored 0 on Question 8 on Diocesan Finance Councils because **current** DFC membership lists were required for the first time in 2020. This indicates that the level of transparency and accountability concerning the DFC is inadequate and must be increased.

Measuring and Ranking Diocesan Online Financial Transparency: 2020

- The average diocesan transparency score decreased slightly this year, despite the increased score in the area of financial reporting. In part this is due to the significant drop in transparency scores on Question 8. Challenges associated with the COVID-19 pandemic may also have contributed to the overall decrease.
- Several dioceses achieved significant increases in financial transparency in 2020 while others share little or no verifiable financial information with their members.

Recommendations

Although significant progress in financial transparency has been achieved in the last decade, and in particular during the last three years, members of the church in the U.S. must be vigilant if they wish to prevent financial mismanagement and abuse.

- If your diocese does not post audited financial reports, communicate your concerns to your parish and diocesan leadership.
- If you cannot find any useful information on your diocesan website concerning the Diocesan Finance Council, communicate your concerns.
- If you cannot find audited financial reports for diocesan Catholic Foundations, communicate your concerns.
- If your diocese does post audited reports, use the guide *What to Look for When Reviewing Diocesan Financial Statements* (http://www.votf.org/Financial_Acct-Trans/ReadingFS-VOTF-FWG.pdf) to assess the report. If dioceses post reports that no one reads, who is holding them accountable?
- If your diocese's financial transparency score has dropped dramatically since the last review it may be an indication of serious financial problems. Look into possible causes and work to demand transparency and accountability.

Appendix

Appendix A: Worksheet for Measuring Transparency

Appendix B: Transparency Scores, Alphabetical Listing

Appendix C: Transparency Scores, Ranked by Score

Appendix D: Diocesan Bankruptcies

APPENDIX A: Worksheet for Measuring Transparency

Worksheet to Assess Financial Transparency & Accountability of U.S. Dioceses/Archdioceses: 100 points maximum

Diocese:		URL address:			Date of Review:		Reviewer's Initials:	
Score		Yes	No	Somewhat	Notes			
[0 or 5]	1. Is financial information accessible on the diocesan website from a central page designated as finance, business, accounting or equivalent? Score 0 or 5 pts							
[0 to 10]	2. Does the website have a workable internal search function? Score: 0 to 10 points a. Award 4 points if a workable internal search function is anywhere on the website. b. Add 3 points if it is on the homepage. c. Add 3 points if any financial information* can be found using the search function.							
[0 to 25]	3. Are audited financial statements posted? Score: 0 – 25 points a. Award 15 points if the posted statement is current**, only 10 points if the posted statement is between 1-2 years old, and only 5 points if the posted statement is between 3-4 years old. b. Add 5 points if the posted audit is both current <u>and</u> received an Unqualified opinion. c. Add 5 points if audited reports are accessible from the finance page referenced in Question 1.							
[0 or 5]	4. If no audited financial statement is posted, and score is 0 on Question 3, award 5 points if current unaudited financial information is reported in another format, e.g. booklet. Score: 0 or 5 points							
[0 to 10]	5. Annual Appeal Score: 0 – 10 points a. Award 5 points if diocese posts information on its website about what programs and services the appeal will or does support. b. Add 5 points if the appeal income is reported on the latest audited financial report. <i>Note:</i> Award the full 10 points if diocese clearly states that it does not collect an annual appeal.							

* On Q2.c, “**any** financial information” can include but is not limited to: numerical information, such as an audit; the business page of the diocese; explanations of various financial committees, such as the diocesan and parish finance councils; financial policies and procedures, etc.

** On Q3a, “current” is defined as the audited statement for the most recently ended fiscal year if posted to the website within nine months following the end of that fiscal year, or which is found to be present when the website review is conducted.

[0 to 10]	<p>6. Annual Assessments (<i>cathedraticum</i>) Score: 0 – 10</p> <p>a. Award 5 points if the diocese describes on its website what the assessment is and/or how it is calculated.</p> <p>b. Add 5 points if the diocese explains how the parish assessment revenue will be used.</p> <p><i>Note:</i> Award the full 10 points if diocese clearly states that it does not collect a parish assessment.</p>				
[0 to 10]	<p>7. Is contact info for finance/accounting staff posted on the website? Score: 0 – 10 points</p> <p>a. Award 2 points if at least one name is posted and contact info is shown.</p> <p>b. Add 3 points if contact info is posted for more than one person, <u>including CFO or other official</u>.</p> <p>c. Add 5 points if information in 7b is accessible from the finance page referenced in Question 1.</p>				
[0 to 10]	<p>8. Are members of the <i>current</i> diocesan finance council identified? <i>If a current list is not found, no points will be awarded.</i> Score: 0 – 10 points</p> <p>a. Award 5 points if the DFC membership is posted.</p> <p>b. Add 1 point if terms of service are available for each member.</p> <p>c. Add 2 points if at least 3 of the members are lay.</p> <p>d. Add 2 points if lay members' credentials are shown.</p>				
[0 to 10]	<p>9. Are financial policies and procedures posted that detail the methods used for day-to-day parish financial operations? Score: 0 – 10</p> <p>a. Award 5 points if policies and procedures are listed anywhere on the website.</p> <p>b. Add 5 points if <i>they</i> are accessible from the finance page referenced in Question 1.</p>				
[0 to 10]	<p>10. Are detailed collection & counting procedures posted? Score: 0 – 10</p> <p>a. Award 2 points if such procedures are posted.</p> <p>b. Add 4 points if serially numbered tamper-evident containers are required.</p> <p>c. Add 4 points if counting teams composed of 3 or more unrelated counters are required.</p>				

TOTAL SCORE: _____ (maximum possible score = 100)

Appendix B: Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Albany NY	77		77	5	10	25	10	5	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Alexandria LA	22		22	0	10	0	5	5	2	0	0	0
		30	30	0	10	0	0	5	2	8	5	0
Allentown PA	35		35	5	10	0	5	5	10	0	0	0
		35	35	5	10	0	5	5	10	0	0	0
Altoona-Johnstown	37		49	5	10	0	0	0	10	0	10	2
		49	49	5	10	0	5	0	10	7	10	2
Amarillo TX	70		70	5	10	20	10	10	5	0	10	0
		82	82	5	10	20	10	10	10	7	10	0
Anchorage AK	100		100	5	10	25	10	10	10	10	10	10
		100	100	5	10	25	10	10	10	10	10	10
Arlington VA	72		72	5	10	25	10	10	5	7	0	0
		72	72	5	10	25	10	10	5	7	0	0
Atlanta GA	90		90	5	10	25	10	5	10	9	10	6
		85	85	5	10	25	5	5	10	9	10	6
Austin TX	82		82	5	10	25	10	10	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Baker OR	32		32	0	10	0	5	5	5	0	5	2
		32	32	0	10	0	5	5	5	0	5	2
Baltimore	100		94	5	10	25	10	10	10	10	10	10
		94	94	5	10	20	10	10	10	9	10	10
Baton Rouge, LA	42		42	5	10	0	5	0	10	0	10	2
		37	37	5	10	0	5	0	10	7	0	0
Beaumont, TX	59		59	5	10	0	5	5	10	9	5	10
		64	64	5	10	0	5	10	10	9	5	10

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Belleville IL	98		98	5	10	25	10	10	10	8	10	10
		88	88	5	10	25	10	5	10	7	10	6
Biloxi MS	57		57	5	10	5	5	10	10	0	10	2
		64	64	5	10	5	5	10	10	7	10	2
Birmingham AL	79		79	5	10	15	10	10	10	7	10	2
		44	44	5	0	0	5	10	10	7	5	2
Bismarck ND	69		69	5	10	15	10	0	10	7	10	2
		81	81	5	10	25	10	0	10	9	10	2
Boise ID	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Boston MA	70		70	5	10	25	10	10	10	0	0	0
		92	92	5	7	25	10	10	10	9	10	6
Bridgeport CT	92		92	5	10	25	10	10	10	10	10	2
		92	92	5	10	25	10	10	10	10	10	2
Brooklyn NY	55		55	5	10	15	10	5	10	0	0	0
		55	55	5	10	15	10	5	10	0	0	0
Brownsville TX	50		50	5	10	15	0	10	10	0	0	0
		55	55	5	10	15	5	10	10	0	0	0
Buffalo NY	62		62	5	10	15	10	5	2	9	0	6
		75	75	5	10	25	10	5	5	9	0	6
Burlington VT	90		90	5	10	20	10	10	10	9	10	6
		94	94	5	10	20	10	10	10	9	10	10
Camden NJ	20		20	5	10	0	5	0	0	0	0	0
		39	39	5	10	0	5	0	10	9	0	0

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Charleston SC	85		85	5	10	25	10	5	10	0	10	10
		92	92	5	10	25	5	10	10	7	10	10
Charlotte NC	96		96	5	10	25	10	10	10	10	10	6
		100	100	5	10	25	10	10	10	10	10	10
Cheyenne WY	25		25	5	10	0	0	0	10	0	0	0
		45	45	5	10	10	10	0	10	0	0	0
Chicago IL	85		85	5	10	20	10	10	10	0	10	10
		85	85	5	10	20	10	10	10	0	10	10
Cincinnati OH	63		63	5	10	25	10	5	2	0	0	6
		71	71	5	10	25	10	5	10	0	0	6
Cleveland OH	89		89	5	10	25	10	10	10	7	10	2
		90	90	5	10	25	10	10	5	9	10	6
Colorado Springs CO	30		30	5	10	0	5	5	5	0	0	0
		35	35	5	10	5	5	0	10	0	0	0
Columbus OH	46		46	5	10	0	5	0	10	0	10	6
		57	57	5	10	0	5	0	10	7	10	10
Corpus Christi TX	82		82	5	10	25	10	10	10	0	10	2
		88	88	5	10	25	10	5	10	7	10	6
Covington KY	50		50	5	10	0	5	5	2	7	10	6
		55	55	5	10	0	5	10	2	7	10	6
Crookston MN	20		20	0	0	0	5	5	10	0	0	0
		30	30	0	0	0	5	10	10	0	5	0
Dallas TX	82		82	5	10	25	10	10	10	0	10	2
		89	89	5	10	25	10	10	10	7	10	2

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (*archdioceses* in bold) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Davenport IA	83		83	5	10	25	10	0	10	7	10	6
		74	74	5	10	25	10	0	5	7	10	2
Denver CO	67		67	5	10	5	5	5	10	7	10	10
		72	72	5	10	5	5	10	10	7	10	10
Des Moines IA	86		86	5	10	25	10	0	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Detroit MI	83		83	5	10	25	10	10	0	7	10	6
		84	84	5	10	25	10	10	0	8	10	6
Dodge City KS	90		90	5	10	25	10	10	10	10	10	0
		42	42	5	10	0	5	5	10	7	0	0
Dubuque IA	55		55	5	10	15	5	10	10	0	0	0
		59	59	5	10	15	0	10	10	9	0	0
Duluth MN	42		42	5	7	10	10	0	10	0	0	0
		52	52	5	10	10	10	0	10	7	0	0
El Paso TX	22		22	5	10	0	5	0	2	0	0	0
		27	27	5	10	0	5	5	2	0	0	0
Erie PA	100		100	5	10	25	10	10	10	10	10	10
		100	100	5	10	25	10	10	10	10	10	10
Evansville IN	64		64	5	10	20	10	10	2	7	0	0
		59	59	5	10	15	10	10	2	7	0	0
Fairbanks AK	22		22	5	10	0	0	5	2	0	0	0
		25	25	5	10	5	0	5	0	0	0	0
Fall River MA	55		55	0	0	25	10	5	5	0	0	10
		52	52	0	10	10	10	10	5	7	0	0
Fargo ND	75		75	5	10	20	10	10	10	10	0	0
		55	55	5	10	20	10	0	10	0	0	0

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Fort Worth TX	87		87	5	10	25	5	10	10	10	10	2
		72	72	5	10	25	5	10	10	7	0	0
Fresno CA	42		42	5	10	0	5	10	5	0	5	2
		53	53	5	10	0	5	10	5	7	5	6
Ft. Wayne-So. Bend IN	82		82	5	10	25	10	10	10	10	0	2
		90	90	5	10	25	10	5	10	9	10	6
Gallup NM	47		47	5	10	0	5	5	10	0	10	2
		47	47	5	10	0	5	5	10	0	10	2
Galves.-Houston TX	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Gary IN	42		42	5	10	0	5	0	10	0	10	2
		42	42	5	10	0	5	0	10	0	10	2
Gaylord MI	71		71	5	10	25	10	0	10	0	5	6
		71	71	5	10	25	10	0	10	0	5	6
Grand Island NE	57		57	5	10	25	5	10	2	0	0	0
		52	52	5	0	25	10	10	2	0	0	0
Grand Rapids MI	66		66	5	10	25	10	0	10	0	0	6
		66	66	5	10	25	10	0	10	0	0	6
Great Falls-Billings M	70		70	5	10	25	10	10	10	0	0	0
		78	78	5	10	25	10	10	10	8	0	0
Green Bay WI	77		77	5	10	25	10	5	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Greensburg PA	92		92	5	10	25	10	10	10	10	10	2
		37	37	0	10	5	5	5	5	7	0	0
Harrisburg PA	86		86	5	10	15	10	10	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Hartford CT	57		47	5	10	25	10	5	2	0	0	0
		62	62	5	10	25	10	10	2	0	0	0
Helena MT	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Honolulu HI	50		55	5	10	5	5	10	2	7	0	6
		55	55	5	10	5	5	10	7	7	0	6
Houma-Thibodaux	72		72	5	10	25	5	10	10	7	0	0
		70	70	5	10	25	10	10	10	0	0	0
Indianapolis IN	89		89	5	10	25	10	10	10	7	10	2
		89	89	5	10	25	10	10	10	7	10	2
Jackson MS	42		42	5	10	0	5	0	10	0	10	2
		30	30	5	10	0	5	0	10	0	0	0
Jefferson City MO	77		77	5	10	25	10	5	10	0	10	2
		83	83	5	10	25	5	5	10	7	10	6
Joliet IL	99		99	5	10	25	10	10	10	9	10	10
		99	99	5	10	25	10	10	10	9	10	10
Juneau AK	62		62	5	10	20	5	5	5	0	10	2
		57	57	5	10	15	5	5	5	0	10	2
Kalamazoo MI	67		67	5	10	15	10	0	10	7	10	0
		77	77	5	10	25	10	0	10	7	10	0
Kansas City KS	86		86	5	10	25	10	10	10	0	10	6
		95	95	5	10	25	10	10	10	9	10	6
KS City-St. Jos. MO	82		82	5	10	25	10	10	10	0	10	2
		77	77	5	10	25	10	10	10	7	0	0
Knoxville TN	55		55	5	10	15	10	5	10	0	0	0
		65	65	5	10	20	10	10	10	0	0	0

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
La Crosse WI	60		60	5	10	25	10	0	10	0	0	0
		60	60	5	10	25	10	0	10	0	0	0
Lafayette IN	60		50	5	10	25	10	0	10	0	0	0
		67	67	5	10	25	10	0	10	7	0	0
Lafayette LA	82		82	5	10	25	10	5	10	10	5	2
		84	84	5	10	25	10	10	10	7	5	2
Lake Charles LA	40		40	0	10	20	0	5	5	0	0	0
		30	30	0	10	0	5	10	5	0	0	0
Lansing MI	70		70	5	10	25	10	10	10	0	0	0
		77	77	5	10	25	10	10	10	7	0	0
Laredo TX	52		52	5	10	15	10	10	2	0	0	0
		62	62	5	10	25	10	5	7	0	0	0
Las Cruces NM	62		62	5	10	15	5	10	10	0	5	2
		72	72	5	10	20	10	10	10	0	5	2
Las Vegas NV	55		55	5	0	25	10	5	10	0	0	0
		55	55	5	0	25	10	5	10	0	0	0
Lexington KY	87		87	5	10	25	5	10	10	10	10	2
		87	87	5	10	25	5	10	10	10	10	2
Lincoln NE	44		44	5	10	5	5	10	2	7	0	0
		49	49	5	10	5	5	10	7	7	0	0
Little Rock AR	60		60	5	10	25	5	5	10	0	0	0
		77	77	5	10	25	10	10	10	7	0	0
Los Angeles CA	62		62	5	10	10	10	10	10	0	5	2
		86	86	5	10	25	10	10	10	9	5	2
Louisville KY	86		86	5	10	25	10	10	10	0	10	6
		86	86	5	10	25	10	10	10	0	10	6

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Lubbock TX	15		15	5	0	0	0	0	10	0	0	0
		25	25	0	0	0	5	10	10	0	0	0
Madison WI	77		77	5	10	25	10	5	10	0	10	2
		81	81	5	10	25	10	5	10	0	10	6
Manchester NH	66		66	5	10	25	0	10	10	0	0	0
		73	73	5	10	25	0	10	10	7	0	0
Marquette MI	86		86	5	10	25	10	0	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Memphis TN	90		90	5	10	20	10	5	10	10	10	10
		67	67	5	10	15	10	5	10	0	10	2
Metuchen NJ	38		38	5	10	5	5	5	2	0	0	6
		43	43	5	10	5	5	5	7	0	0	6
Miami FL	36		36	5	10	0	5	0	10	0	0	6
		48	48	5	10	5	5	0	10	7	0	6
Milwaukee WI	91		91	5	10	25	10	5	10	10	10	6
		90	90	5	10	25	10	5	10	9	10	6
Mobile AL	43		43	0	10	5	5	10	5	8	0	0
		43	43	0	10	5	5	10	5	8	0	0
Monterey CA	88		88	5	10	25	5	10	10	7	10	6
		88	88	5	10	25	5	10	10	7	10	6
Nashville TN	55		55	0	10	20	5	10	10	0	0	0
		30	30	0	10	0	5	5	10	0	0	0
New Orleans LA	42		42	5	10	0	0	5	10	0	10	2
		32	32	5	10	0	5	0	0	0	10	2
New Ulm MN	45		45	5	10	5	5	10	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
New York NY	25		25	0	10	0	5	5	5	0	0	0
		32	32	0	10	0	5	5	5	7	0	0
Newark NJ	86		86	5	10	25	10	10	5	9	10	2
		76	76	5	10	25	10	10	5	9	0	2
Norwich CT	35		35	5	10	0	5	5	10	0	0	0
		42	42	5	10	0	5	5	10	7	0	0
Oakland CA	60		60	5	10	15	10	10	10	0	0	0
		77	77	5	10	25	10	10	10	7	0	0
Ogdensburg NY	84		84	5	10	25	5	5	10	8	10	6
		42	42	0	7	20	5	5	5	0	0	0
Oklahoma City OK	70		70	5	10	25	10	10	10	0	0	0
		55	55	5	10	15	5	10	10	0	0	0
Omaha NE	95		95	5	10	25	10	10	10	9	10	6
		90	90	5	10	25	10	10	5	9	10	6
Orange CA	81		81	5	10	25	10	5	10	0	10	6
		72	72	5	10	25	5	10	10	7	0	0
Orlando FL	95		95	5	10	25	10	5	10	10	10	10
		95	95	5	10	25	10	5	10	10	10	10
Owensboro KY	81		81	5	10	25	5	10	10	0	10	6
		81	81	5	10	25	5	10	10	0	10	6
Palm Beach FL	66		66	5	10	25	10	0	10	0	0	6
		77	77	5	10	25	10	0	10	7	0	10
Paterson-Clifton NJ	86		86	5	10	25	10	10	10	0	10	6
		93	93	5	10	25	10	10	10	7	10	6
Pensacola-Tal FL	65		65	5	10	25	10	5	10	0	0	0
		72	72	5	10	25	10	5	10	7	0	0

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Peoria IL	57		57	5	10	5	5	10	10	0	10	2
		57	57	5	10	5	5	10	10	0	10	2
Philadelphia PA	100		100	5	10	25	10	10	10	10	10	10
		100	100	5	10	25	10	10	10	10	10	10
Phoenix AZ	40		40	5	10	5	5	5	10	0	0	0
		40	40	5	10	0	5	10	10	0	0	0
Pittsburgh PA	81		81	5	10	25	10	0	10	9	10	2
		85	85	5	10	25	10	0	10	9	10	6
Portland ME	55		55	5	10	15	5	10	10	0	0	0
		65	65	5	10	20	10	10	10	0	0	0
Portland OR	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Providence RI	80		80	5	10	25	10	10	10	10	0	0
		77	77	5	10	25	10	10	10	7	0	0
Pueblo CO	40		40	5	10	0	5	10	10	0	0	0
		45	45	5	10	0	5	0	10	8	5	2
Raleigh NC	81		81	5	10	25	10	10	10	9	0	2
		74	74	5	10	25	10	5	10	9	0	0
Rapid City SD	30		30	5	10	0	5	0	10	0	0	0
		37	37	5	10	0	5	0	10	7	0	0
Reno NV	72		72	5	10	15	10	10	10	0	10	2
		79	79	5	10	15	10	10	10	7	10	2
Richmond VA	86		86	5	10	25	10	5	10	9	10	2
		76	76	5	10	25	10	10	10	0	0	6
Rochester NY	100		100	5	10	25	10	10	10	10	10	10
		100	100	5	10	25	10	10	10	10	10	10

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rockford, IL	46		46	5	10	0	5	0	10	0	10	6
		53	53	5	10	0	5	0	10	7	10	6
Rockville Ctr NY	35		35	5	10	0	5	5	10	0	0	0
		44	44	5	10	0	5	5	10	9	0	0
Sacramento CA	85		85	5	10	25	10	5	10	0	10	10
		92	92	5	10	25	10	5	10	7	10	10
Saginaw MI	61		61	5	10	20	10	0	10	0	0	6
		61	61	5	10	20	10	0	10	0	0	6
Salina KS	30		30	5	10	0	5	0	10	0	0	0
		37	37	5	10	0	5	0	10	7	0	0
Salt Lake City UT	77		77	5	10	25	10	5	10	0	10	2
		82	82	5	10	25	10	10	10	0	10	2
San Angelo TX	55		55	5	10	25	0	5	10	0	0	0
		69	69	5	10	25	0	10	10	9	0	0
San Antonio TX	55		55	5	0	20	10	10	10	0	0	0
		50	50	5	0	20	10	5	10	0	0	0
San Bernardino CA	86		86	5	10	25	10	10	10	0	10	6
		93	93	5	10	25	10	10	10	7	10	6
San Diego CA	96		96	5	10	25	10	10	10	10	10	6
		96	96	5	10	25	10	10	10	10	10	6
San Francisco CA	85		85	5	10	20	10	10	10	9	5	6
		80	80	5	10	20	10	5	10	9	5	6
San Jose CA	41		41	5	7	0	5	0	5	7	10	2
		39	39	5	10	0	5	0	5	7	5	2
Santa Fe NM	31		31	0	10	0	5	0	5	7	0	4
		36	36	0	10	0	5	0	10	7	0	4

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Santa Rosa CA	83		83	5	0	25	10	10	10	7	10	6
		83	83	5	0	25	10	10	10	7	10	6
Savannah GA	90		90	5	10	25	10	10	10	0	10	10
		90	90	5	10	25	10	10	10	0	10	10
Scranton PA	90		90	5	10	25	10	10	10	0	10	10
		95	95	5	10	25	10	10	10	9	10	6
Seattle WA	88		88	5	10	25	10	5	10	7	10	6
		63	63	5	10	5	5	5	10	7	10	6
Shreveport LA	37		37	5	10	0	5	5	10	0	0	2
		37	37	5	10	0	5	5	10	0	0	2
Sioux City IA	51		51	5	10	0	5	5	10	0	10	6
		58	58	5	10	0	5	10	10	7	5	6
Sioux Falls SD	32		32	5	7	0	5	0	10	0	5	0
		30	30	5	10	0	5	0	10	0	0	0
Spokane WA	45		45	0	10	0	5	10	5	0	5	10
		53	53	0	10	0	5	10	5	8	5	10
Springfield IL	47		47	5	10	0	5	10	10	0	5	2
		63	63	5	10	0	5	10	7	10	10	6
Springfield MA	30		30	5	10	0	5	0	10	0	0	0
		20	20	0	10	0	5	0	5	0	0	0
Springfield-C.G. MO	70		70	5	10	25	10	10	10	0	0	0
		65	65	5	10	25	10	5	10	0	0	0
St. Augustine FL	67		67	5	10	25	5	5	10	7	0	0
		72	72	5	10	25	10	5	10	7	0	0
St. Cloud MN	30		30	0	10	5	5	5	5	0	0	0
		20	20	0	10	0	5	0	5	0	0	0

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
St. Louis, MO	88		88	5	10	25	5	10	10	7	10	6
		88	88	5	10	25	5	10	10	7	10	6
St. Paul-Minn., MN	96		96	5	10	25	10	10	10	10	10	6
		45	45	5	10	5	5	10	10	0	0	0
St. Petersburg, FL	91		91	5	10	25	10	10	10	9	10	2
		82	82	5	10	25	10	10	10	0	10	2
St. Thomas, VI	14		14	0	7	0	5	0	2	0	0	0
		14	14	0	7	0	5	0	2	0	0	0
Steubenville, OH	30		30	5	10	0	5	0	10	0	0	0
		20	20	0	10	0	5	0	5	0	0	0
Stockton, CA	80		80	5	10	25	10	0	10	0	10	10
		87	87	5	10	25	10	0	10	7	10	10
Superior, WI	70		70	5	10	25	10	10	10	0	0	0
		77	77	5	10	25	10	10	10	7	0	0
Syracuse, NY	62		62	5	0	25	10	0	10	0	10	2
		73	73	5	10	25	10	0	10	7	0	6
Toledo, OH	72		72	5	10	25	10	10	5	7	0	0
		65	65	5	10	25	10	10	5	0	0	0
Trenton, NJ	95		95	5	10	25	10	10	10	9	10	6
		79	79	5	10	25	10	10	10	9	0	0
Tucson, AZ	86		86	5	10	25	10	10	10	0	10	6
		86	86	5	10	25	10	10	10	0	10	6
Tulsa, OK	15		15	0	10	0	5	0	0	0	0	0
		15	15	0	10	0	5	0	0	0	0	0
Tyler, TX	65		65	5	10	25	10	5	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0

Diocesan Financial Transparency: 2020/2019 Scores

Alphabetical listing (*archdioceses in bold*)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Venice FL	86		86	5	10	25	10	10	10	0	10	6
		90	90	5	10	25	5	10	10	9	10	6
Victoria TX	37		37	5	10	0	5	0	10	7	0	0
		27	27	0	10	0	5	0	5	7	0	0
Washington DC	76		76	5	10	25	10	10	10	0	0	6
		83	83	5	10	25	10	10	10	7	0	6
Wheeling-C'ton WV	81		81	5	10	20	10	10	10	0	10	6
		67	67	5	10	0	5	10	10	7	10	10
Wichita KS	49		49	5	10	5	10	10	2	0	5	2
		59	59	5	10	5	10	10	10	9	0	0
Wilmington DE	81		81	5	10	25	10	5	10	0	10	6
		65	65	5	10	25	10	5	10	0	0	0
Winona-Roch. MN	62		62	5	10	0	5	10	10	10	10	2
		61	61	5	10	0	5	10	10	9	10	2
Worcester MA	72		72	5	10	15	10	10	10	0	10	2
		84	84	5	10	25	10	5	10	7	10	2
Yakima WA	93		93	5	10	25	10	10	10	7	10	6
		93	93	5	10	25	10	10	10	7	10	6
Youngstown OH	82		82	5	10	25	10	10	10	0	10	2
		82	82	5	10	25	10	10	10	0	10	2

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

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Anchorage AK	100		100	5	10	25	10	10	10	10	10	10
		100	100	5	10	25	10	10	10	10	10	10
Baltimore	100		94	5	10	25	10	10	10	10	10	10
		94	94	5	10	20	10	10	10	9	10	10
Erie PA	100		100	5	10	25	10	10	10	10	10	10
		100	100	5	10	25	10	10	10	10	10	10
Philadelphia PA	100		100	5	10	25	10	10	10	10	10	10
		100	100	5	10	25	10	10	10	10	10	10
Rochester NY	100		100	5	10	25	10	10	10	10	10	10
		100	100	5	10	25	10	10	10	10	10	10
Joliet IL	99		99	5	10	25	10	10	10	9	10	10
		99	99	5	10	25	10	10	10	9	10	10
Belleville IL	98		98	5	10	25	10	10	10	8	10	10
		88	88	5	10	25	10	5	10	7	10	6
Charlotte NC	96		96	5	10	25	10	10	10	10	10	6
		100	100	5	10	25	10	10	10	10	10	10
San Diego CA	96		96	5	10	25	10	10	10	10	10	6
		96	96	5	10	25	10	10	10	10	10	6
St. Paul-Minn. MN	86		96	5	10	25	10	10	10	10	6	0
		45	45	5	10	5	5	10	10	0	0	0
Omaha NE	95		95	5	10	25	10	10	10	9	10	6
		90	90	5	10	25	10	10	5	9	10	6
Orlando FL	95		95	5	10	25	10	5	10	10	10	10
		95	95	5	10	25	10	5	10	10	10	10
Trenton NJ	95		95	5	10	25	10	10	10	9	10	6
		79	79	5	10	25	10	10	10	9	0	0

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Yakima WA	93		93	5	10	25	10	10	10	7	10	6
		93	93	5	10	25	10	10	10	7	10	6
Bridgeport CT	92		92	5	10	25	10	10	10	10	10	2
		92	92	5	10	25	10	10	10	10	10	2
Greensburg PA	92		92	5	10	25	10	10	10	10	10	2
		37	37	0	10	5	5	5	5	7	0	0
Milwaukee WI	91		91	5	10	25	10	5	10	10	10	6
		90	90	5	10	25	10	5	10	9	10	6
St. Petersburg FL	91		91	5	10	25	10	10	10	9	10	2
		82	82	5	10	25	10	10	10	0	10	2
Atlanta GA	90		90	5	10	25	10	5	10	9	10	6
		85	85	5	10	25	5	5	10	9	10	6
Burlington VT	90		90	5	10	20	10	10	10	9	10	6
		94	94	5	10	20	10	10	10	9	10	10
Dodge City KS	90		90	5	10	25	10	10	10	10	10	0
		42	42	5	10	0	5	5	10	7	0	0
Memphis TN	90		90	5	10	20	10	5	10	10	10	10
		67	67	5	10	15	10	5	10	0	10	2
Savannah GA	90		90	5	10	25	10	10	10	0	10	10
		90	90	5	10	25	10	10	10	0	10	10
Scranton PA	90		90	5	10	25	10	10	10	0	10	10
		95	95	5	10	25	10	10	10	9	10	6
Cleveland OH	89		89	5	10	25	10	10	10	7	10	2
		90	90	5	10	25	10	10	5	9	10	6
Indianapolis IN	89		89	5	10	25	10	10	10	7	10	2
		89	89	5	10	25	10	10	10	7	10	2

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (*archdioceses in bold*)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Monterey CA	88		88	5	10	25	5	10	10	7	10	6
		88	10	5	10	25	5	10	10	7	10	6
Seattle WA	88		88	5	10	25	10	5	10	7	10	6
		63	63	5	10	5	5	5	10	7	10	6
St. Louis MO	88		88	5	10	25	5	10	10	7	10	6
		88	88	5	10	25	5	10	10	7	10	6
Fort Worth TX	87		87	5	10	25	5	10	10	10	10	2
		72	72	5	10	25	5	10	10	7	0	0
Lexington KY	87		87	5	10	25	5	10	10	10	10	2
		87	87	5	10	25	5	10	10	10	10	2
Des Moines IA	86		86	5	10	25	10	0	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Harrisburg PA	86		86	5	10	15	10	10	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Kansas City KS	86		86	5	10	25	10	10	10	0	10	6
		95	95	5	10	25	10	10	10	9	10	6
Louisville KY	86		86	5	10	25	10	10	10	0	10	6
		86	86	5	10	25	10	10	10	0	10	6
Marquette MI	86		86	5	10	25	10	0	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Newark NJ	86		86	5	10	25	10	10	5	9	10	2
		76	76	5	10	25	10	10	5	9	0	2
Paterson-Clifton NJ	86		86	5	10	25	10	10	10	0	10	6
		93	93	5	10	25	10	10	10	7	10	6
Richmond VA	86		86	5	10	25	10	5	10	9	10	2
		76	76	5	10	25	10	10	10	0	0	6

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (*archdioceses in bold*)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
San Bernardino CA	86		86	5	10	25	10	10	10	0	10	6
		93	93	5	10	25	10	10	10	7	10	6
Tucson AZ	86		86	5	10	25	10	10	10	0	10	6
		86	86	5	10	25	10	10	10	0	10	6
Venice FL	86		86	5	10	25	10	10	10	0	10	6
		90	90	5	10	25	5	10	10	9	10	6
Charleston SC	85		85	5	10	25	10	5	10	0	10	10
		92	92	5	10	25	5	10	10	7	10	10
Chicago IL	85		85	5	10	20	10	10	10	0	10	10
		85	85	5	10	20	10	10	10	0	10	10
Sacramento CA	85		85	5	10	25	10	5	10	0	10	10
		92	92	5	10	25	10	5	10	7	10	10
San Francisco CA	85		85	5	10	20	10	10	10	9	5	6
		80	80	5	10	20	10	5	10	9	5	6
Ogdensburg NY	84		84	5	10	25	5	5	10	8	10	6
		42	42	0	7	20	5	5	5	0	0	0
Davenport IA	83		83	5	10	25	10	0	10	7	10	6
		74	74	5	10	25	10	0	5	7	10	2
Detroit MI	83		83	5	10	25	10	10	0	7	10	6
		84	84	5	10	25	10	10	0	8	10	6
Santa Rosa CA	83		83	5	0	25	10	10	10	7	10	6
		83	83	5	0	25	10	10	10	7	10	6
Austin TX	82		82	5	10	25	10	10	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Corpus Christi TX	82		82	5	10	25	10	10	10	0	10	2
		88	88	5	10	25	10	5	10	7	10	6

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (*archdioceses in bold*)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Dallas TX	82		82	5	10	25	10	10	10	0	10	2
		89	89	5	10	25	10	10	10	7	10	2
Ft. Wayne-So. Benc IN	82		82	5	10	25	10	10	10	10	0	2
		90	90	5	10	25	10	5	10	9	10	6
KS City-St. Jos. MO	82		82	5	10	25	10	10	10	0	10	2
		77	77	5	10	25	10	10	10	7	0	0
Lafayette LA	82		82	5	10	25	10	5	10	10	5	2
		84	84	5	10	25	10	10	10	7	5	2
Youngstown OH	82		82	5	10	25	10	10	10	0	10	2
		82	82	5	10	25	10	10	10	0	10	2
Orange CA	81		81	5	10	25	10	5	10	0	10	6
		72	72	5	10	25	5	10	10	7	0	0
Owensboro KY	81		81	5	10	25	5	10	10	0	10	6
		81	81	5	10	25	5	10	10	0	10	6
Pittsburgh PA	81		81	5	10	25	10	0	10	9	10	2
		85	85	5	10	25	10	0	10	9	10	6
Raleigh NC	81		81	5	10	25	10	10	10	9	0	2
		74	74	5	10	25	10	5	10	9	0	0
Wheeling-C'ton WV	81		81	5	10	20	10	10	10	0	10	6
		67	67	5	10	0	5	10	10	7	10	10
Wilmington DE	81		81	5	10	25	10	5	10	0	10	6
		65	65	5	10	25	10	5	10	0	0	0
Providence RI	80		80	5	10	25	10	10	10	10	0	0
		77	77	5	10	25	10	10	10	7	0	0
Stockton CA	80		80	5	10	25	10	0	10	0	10	10
		87	87	5	10	25	10	0	10	7	10	10

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Birmingham AL	79		79	5	10	15	10	10	10	7	10	2
		44	44	5	0	0	5	10	10	7	5	2
Albany NY	77		77	5	10	25	10	5	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Green Bay WI	77		77	5	10	25	10	5	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Jefferson City MO	77		77	5	10	25	10	5	10	0	10	2
		83	83	5	10	25	5	5	10	7	10	6
Madison WI	77		77	5	10	25	10	5	10	0	10	2
		81	81	5	10	25	10	5	10	0	10	6
Salt Lake City UT	77		77	5	10	25	10	5	10	0	10	2
		82	82	5	10	25	10	10	10	0	10	2
Washington DC	76		76	5	10	25	10	10	10	0	0	6
		83	83	5	10	25	10	10	10	7	0	6
Fargo ND	75		75	5	10	20	10	10	10	10	0	0
		55	55	5	10	20	10	0	10	0	0	0
Arlington VA	72		72	5	10	25	10	10	5	7	0	0
		72	72	5	10	25	10	10	5	7	0	0
Houma-Thibodaux	72		72	5	10	25	5	10	10	7	0	0
		70	70	5	10	25	10	10	10	0	0	0
Reno NV	72		72	5	10	15	10	10	10	0	10	2
		79	79	5	10	15	10	10	10	7	10	2
Toledo OH	72		72	5	10	25	10	10	5	7	0	0
		65	65	5	10	25	10	10	5	0	0	0
Worcester MA	72		72	5	10	15	10	10	10	0	10	2
		84	84	5	10	25	10	5	10	7	10	2

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Gaylord MI	71		71	5	10	25	10	0	10	0	5	6
		71	71	5	10	25	10	0	10	0	5	6
Amarillo	70		70	5	10	20	10	10	5	0	10	0
		82	82	5	10	20	10	10	10	7	10	0
Boise ID	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Boston MA	70		70	5	10	25	10	10	10	0	0	0
		92	92	5	7	25	10	10	10	9	10	6
Galveston-Houston TX	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Great Falls-Billings MT	70		70	5	10	25	10	10	10	0	0	0
		78	78	5	10	25	10	10	10	8	0	0
Lansing MI	70		70	5	10	25	10	10	10	0	0	0
		77	77	5	10	25	10	10	10	7	0	0
Oklahoma City OK	70		70	5	10	25	10	10	10	0	0	0
		55	55	5	10	15	5	10	10	0	0	0
Springfield-C.G. MO	70		70	5	10	25	10	10	10	0	0	0
		65	65	5	10	25	10	5	10	0	0	0
Superior WI	70		70	5	10	25	10	10	10	0	0	0
		77	77	5	10	25	10	10	10	7	0	0
Bismarck ND	69		69	5	10	15	10	0	10	7	10	2
		81	81	5	10	25	10	0	10	9	10	2
Denver CO	67		67	5	10	5	5	5	10	7	10	10
		72	72	5	10	5	5	10	10	7	10	10
Kalamazoo MI	67		67	5	10	15	10	0	10	7	10	0
		77	77	5	10	25	10	0	10	7	10	0

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
St. Augustine FL	67		67	5	10	25	5	5	10	7	0	0
		44	73	5	5	15	5	5	5	4	0	0
Grand Rapids MI	66		66	5	10	25	10	0	10	0	0	6
		66	66	5	10	25	10	0	10	0	0	6
Manchester NH	66		66	5	10	25	0	10	10	0	0	0
		73	73	5	10	25	0	10	10	7	0	0
Palm Beach FL	66		66	5	10	25	10	0	10	0	0	6
		77	77	5	10	25	10	0	10	7	0	10
Pensacola-Tal FL	65		65	5	10	25	10	5	10	0	0	0
		72	72	5	10	25	10	5	10	7	0	0
Tyler TX	65		65	5	10	25	10	5	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Evansville IN	64		64	5	10	20	10	10	2	7	0	0
		59	59	5	10	15	10	10	2	7	0	0
Cincinnati OH	63		63	5	10	25	10	5	2	0	0	6
		71	71	5	10	25	10	5	10	0	0	6
Buffalo NY	62		62	5	10	15	10	5	2	9	0	6
		75	75	5	10	25	10	5	5	9	0	6
Juneau AK	62		62	5	10	20	5	5	5	0	10	2
		57	57	5	10	15	5	5	5	0	10	2
Las Cruces NM	62		62	5	10	15	5	10	10	0	5	2
		72	72	5	10	20	10	10	10	0	5	2
Los Angeles CA	62		62	5	10	10	10	10	10	0	5	2
		86	86	5	10	25	10	10	10	9	5	2
Syracuse NY	62		62	5	0	25	10	0	10	0	10	2
		73	73	5	10	25	10	0	10	7	0	6

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Winona-Roch. MN	62		62	5	10	0	5	10	10	10	10	2
		61	61	5	10	0	5	10	10	9	10	2
Saginaw MI	61		61	5	10	20	10	0	10	0	0	6
		61	61	5	10	20	10	0	10	0	0	6
La Crosse WI	60		60	5	10	25	10	0	10	0	0	0
		60	60	5	10	25	10	0	10	0	0	0
Lafayette IN	60		50	5	10	25	10	0	10	0	0	0
		67	67	5	10	25	10	0	10	7	0	0
Little Rock AR	60		60	5	10	25	5	5	10	0	0	0
		77	77	5	10	25	10	10	10	7	0	0
Oakland CA	60		60	5	10	15	10	10	10	0	0	0
		77	77	5	10	25	10	10	10	7	0	0
Beaumont TX	59		59	5	10	0	5	5	10	9	5	10
		64	64	5	10	0	5	10	10	9	5	10
Biloxi MS	57		57	5	10	5	5	10	10	0	10	2
		64	64	5	10	5	5	10	10	7	10	2
Grand Island NE	57		57	5	10	25	5	10	2	0	0	0
		52	52	5	0	25	10	10	2	0	0	0
Hartford CT	57		47	5	10	25	10	5	2	0	0	0
		62	62	5	10	25	10	10	2	0	0	0
Peoria IL	57		57	5	10	5	5	10	10	0	10	2
		57	57	5	10	5	5	10	10	0	10	2
Brooklyn NY	55		55	5	10	15	10	5	10	0	0	0
		55	55	5	10	15	10	5	10	0	0	0
Dubuque IA	55		55	5	10	15	5	10	10	0	0	0
		59	59	5	10	15	0	10	10	9	0	0

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Fall River MA	55		55	0	0	25	10	5	5	0	0	10
		52	52	0	10	10	10	10	5	7	0	0
Knoxville TN	55		55	5	10	15	10	5	10	0	0	0
		65	65	5	10	20	10	10	10	0	0	0
Las Vegas NV	55		55	5	0	25	10	5	10	0	0	0
		55	55	5	0	25	10	5	10	0	0	0
Nashville TN	55		55	0	10	20	5	10	10	0	0	0
		30	30	0	10	0	5	5	10	0	0	0
Portland ME	55		55	5	10	15	5	10	10	0	0	0
		65	65	5	10	20	10	10	10	0	0	0
San Angelo TX	55		55	5	10	25	0	5	10	0	0	0
		69	69	5	10	25	0	10	10	9	0	0
San Antonio TX	55		55	5	0	20	10	10	10	0	0	0
		50	50	5	0	20	10	5	10	0	0	0
Laredo TX	52		52	5	10	15	10	10	2	0	0	0
		62	62	5	10	25	10	5	7	0	0	0
Sioux City IA	51		51	5	10	0	5	5	10	0	10	6
		58	58	5	10	0	5	10	10	7	5	6
Brownsville TX	50		50	5	10	15	0	10	10	0	0	0
		55	55	5	10	15	5	10	10	0	0	0
Covington KY	50		50	5	10	0	5	5	2	7	10	6
		55	55	5	10	0	5	10	2	7	10	6
Honolulu HI	50		50	5	10	5	5	10	2	7	0	6
		55	55	5	10	5	5	10	7	7	0	6
Wichita KS	49		49	5	10	5	10	10	2	0	5	2
		59	59	5	10	5	10	10	10	9	0	0

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Gallup NM	47		47	5	10	0	5	5	10	0	10	2
		47	47	5	10	0	5	5	10	0	10	2
Springfield IL	47		47	5	10	0	5	10	10	0	5	2
		63	63	5	10	0	5	10	7	10	10	6
Columbus OH	46		46	5	10	0	5	0	10	0	10	6
		57	57	5	10	0	5	0	10	7	10	10
Rockford IL	46		46	5	10	0	5	0	10	0	10	6
		53	53	5	10	0	5	0	10	7	10	6
New Ulm MN	45		45	5	10	5	5	10	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Spokane WA	45		45	0	10	0	5	10	5	0	5	10
		53	53	0	10	0	5	10	5	8	5	10
Lincoln NE	44		44	5	10	5	5	10	2	7	0	0
		49	49	5	10	5	5	10	7	7	0	0
Mobile AL	43		43	0	10	5	5	10	5	8	0	0
		43	43	0	10	5	5	10	5	8	0	0
Baton Rouge LA	42		42	5	10	0	5	0	10	0	10	2
		37	37	5	10	0	5	0	10	7	0	0
Duluth MN	42		42	5	7	10	10	0	10	0	0	0
		52	52	5	10	10	10	0	10	7	0	0
Fresno CA	42		42	5	10	0	5	10	5	0	5	2
		53	53	5	10	0	5	10	5	7	5	6
Gary IN	42		42	5	10	0	5	0	10	0	10	2
		42	42	5	10	0	5	0	10	0	10	2
Jackson MS	42		42	5	10	0	5	0	10	0	10	2
		30	30	5	10	0	5	0	10	0	0	0

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
New Orleans LA	42		42	5	10	0	0	5	10	0	10	2
		32	32	5	10	0	5	0	0	0	10	2
San Jose CA	41		41	5	7	0	5	0	5	7	10	2
		39	39	5	10	0	5	0	5	7	5	2
Lake Charles LA	40		40	0	10	20	0	5	5	0	0	0
		30	30	0	10	0	5	10	5	0	0	0
Phoenix AZ	40		40	5	10	5	5	5	10	0	0	0
		40	40	5	10	0	5	10	10	0	0	0
Pueblo CO	40		40	5	10	0	5	10	10	0	0	0
		45	45	5	10	0	5	0	10	8	5	2
Metuchen NJ	38		38	5	10	5	5	5	2	0	0	6
		43	43	5	10	5	5	5	7	0	0	6
Altoona-Johnstown	37		49	5	10	0	0	0	10	0	10	2
		49	49	5	10	0	5	0	10	7	10	2
Shreveport LA	37		37	5	10	0	5	5	10	0	0	2
		37	37	5	10	0	5	5	10	0	0	2
Victoria TX	37		37	5	10	0	5	0	10	7	0	0
		27	27	0	10	0	5	0	5	7	0	0
Miami FL	36		36	5	10	0	5	0	10	0	0	6
		48	48	5	10	5	5	0	10	7	0	6
Allentown PA	35		35	5	10	0	5	5	10	0	0	0
		35	35	5	10	0	5	5	10	0	0	0
Norwich CT	35		35	5	10	0	5	5	10	0	0	0
		42	42	5	10	0	5	5	10	7	0	0
Rockville Ctr NY	35		35	5	10	0	5	5	10	0	0	0
		44	44	5	10	0	5	5	10	9	0	0

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (**archdioceses** in bold)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Baker OR	32		32	0	10	0	5	5	5	0	5	2
		32	32	0	10	0	5	5	5	0	5	2
Sioux Falls SD	32		32	5	7	0	5	0	10	0	5	0
		30	30	5	10	0	5	0	10	0	0	0
Santa Fe NM	31		31	0	10	0	5	0	5	7	0	4
		36	36	0	10	0	5	0	10	7	0	4
Colorado Springs	30		30	5	10	0	5	5	5	0	0	0
		35	35	5	10	5	5	0	10	0	0	0
Helena MT	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Portland OR	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Rapid City SD	30		30	5	10	0	5	0	10	0	0	0
		37	37	5	10	0	5	0	10	7	0	0
Salina KS	30		30	5	10	0	5	0	10	0	0	0
		37	37	5	10	0	5	0	10	7	0	0
Springfield MA	30		30	5	10	0	5	0	10	0	0	0
		20	20	0	10	0	5	0	5	0	0	0
St. Cloud MN	30		30	0	10	5	5	5	5	0	0	0
		20	20	0	10	0	5	0	5	0	0	0
Steubenville OH	30		30	5	10	0	5	0	10	0	0	0
		20	20	0	10	0	5	0	5	0	0	0
Cheyenne WY	25		25	5	10	0	0	0	10	0	0	0
		45	45	5	10	10	10	0	10	0	0	0
New York NY	25		25	0	10	0	5	5	5	0	0	0
		32	32	0	10	0	5	5	5	7	0	0

Appendix C: Diocesan Financial Transparency: 2020/2019 Scores

Listing by 2020 total score (*archdioceses in bold*)

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2020	2019		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Alexandria LA	22		22	0	10	0	5	5	2	0	0	0
		30	30	0	10	0	0	5	2	8	5	0
El Paso TX	22		22	5	10	0	5	0	2	0	0	0
		27	27	5	10	0	5	5	2	0	0	0
Fairbanks AK	22		22	5	10	0	0	5	2	0	0	0
		25	25	5	10	5	0	5	0	0	0	0
Camden NJ	20		20	5	10	0	5	0	0	0	0	0
		39	39	5	10	0	5	0	10	9	0	0
Crookston MN	20		20	0	0	0	5	5	10	0	0	0
		30	30	0	0	0	5	10	10	0	5	0
Lubbock TX	15		15	5	0	0	0	0	10	0	0	0
		25	25	0	0	0	5	10	10	0	0	0
Tulsa OK	15		15	0	10	0	5	0	0	0	0	0
		15	6	0	10	0	5	0	0	0	0	0
St. Thomas VI	14		14	0	7	0	5	0	2	0	0	0
		14	14	0	7	0	5	0	2	0	0	0

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

Appendix D: Diocesan Bankruptcies

Table D-1: U.S. Dioceses and Bankruptcy

Since 2000, in Alphabetical Order, Archdioceses in Bold (as of Oct. 25, 2020)

Diocese*	Date Filed	Date Completed**	2020 Trans. Score
Buffalo NY	02/29/20		62
Camden NJ	10/01/20		20
Davenport IA	10/10/06	05/01/08	86
Duluth MN	12/07/15	10/21/19	42
Fairbanks AK	03/01/08	02/17/10	22
Gallup NM	11/12/13	06/23/16	47
Great Falls-Billings MT	03/31/17	08/22/18	70
Harrisburg PA	02/19/20		86
Helena MT	01/31/14	03/05/15	30
Milwaukee WI	01/04/11	11/13/15	91
New Orleans LA	05/01/20		42
New Ulm MN	03/03/17	03/10/20	45
Portland OR	07/06/04	04/17/07	30
Rochester NY	09/12/19		100
Rockville Centre NY	10/01/20		35
San Diego CA	02/27/07	11/16/07	96
Santa Fe NM	12/03/18		31
Spokane WA	12/06/04	04/24/07	53
St. Cloud MN	06/15/20		30
St. Paul-Minneapolis MN	01/16/15	09/25/18	96
Stockton CA	01/15/14	01/13/17	80
Syracuse NY	06/19/20		62
Tucson AZ	09/20/04	08/01/05	86
Wilmington DE	10/18/09	07/28/11	81
Winona-Rochester MN	12/03/18		62

Notes:

For a discussion of case law and a listing of PDFs on most of the bankruptcy filings listed here, see <https://elibrary.law.psu.edu/bankruptcy/> or <https://www.abuselawsuit.com/church-sex-abuse/bankruptcies/>

*Many U.S. dioceses are organized as Corporations Sole, where the bishop holds all legal standing for property ownership and rights. However, the legal designations available depend upon state law, and some dioceses organize as nonprofits or as religious corporations. All three types are represented on the list. In addition, at least six of the dioceses have parishes that are separately incorporated and thus technically are not a part of a diocesan corporation.

**Diocese completed negotiations on the terms of settlement.

Table D-2: U.S. Dioceses and Bankruptcy

Since 2000, in Chronological Order (Date Filed), Archdioceses in Bold (as of Oct. 25, 2020)

Diocese*	Date Filed	Date Completed**	2020 Trans. Score
Portland OR	07/06/04	04/17/07	30
Tucson AZ	09/20/04	08/01/05	86
Spokane WA	12/06/04	04/24/07	53
Davenport IA	10/10/06	05/01/08	86
San Diego CA	02/27/07	11/16/07	96
Fairbanks AK	03/01/08	02/17/10	22
Wilmington DE	10/18/09	07/28/11	81
Milwaukee WI	01/04/11	11/13/15	91
Gallup NM	11/12/13	06/23/16	47
Stockton CA	01/15/14	01/13/17	80
Helena MT	01/31/14	03/05/15	30
St. Paul-Minneapolis MN	01/16/15	09/25/18	96
Duluth MN	12/07/15		42
New Ulm MN	03/03/17	03/10/20	45
Great Falls-Billings MT	03/31/17	08/22/18	70
Santa Fe NM	12/03/18		31
Winona-Rochester MN	12/03/18		62
Rochester NY	09/12/19		100
Buffalo NY	02/29/20		62
New Orleans LA	05/01/20		42
St. Cloud MN	06/15/20		30
Syracuse NY	06/19/20		62
Camden NJ	10/01/20		20
Rockville Centre NY	10/01/20		35
Harrisburg PA	02/19/20		86

Notes:

For a discussion of case law and a listing of PDFs on most of the bankruptcy filings listed here, see <https://elibrary.law.psu.edu/bankruptcy/> or <https://www.abuselawsuit.com/church-sex-abuse/bankruptcies/>

*Many U.S. dioceses are organized as Corporations Sole, where the bishop holds all legal standing for property ownership and rights. However, the legal designations available depend upon state law, and some dioceses organize as nonprofits or as religious corporations. All three types are represented on the list. In addition, at least six of the dioceses have parishes that are separately incorporated and thus technically are not a part of a diocesan corporation.

**Diocese completed negotiations on the terms of settlement.