



Measuring and Ranking Diocesan Online Financial Transparency: 2022 Report

2022



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During the summer of 2022, Voice of the Faithful carried out its sixth 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 2022 review, along with those conducted in 2017 through 2021, 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.

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As we have observed in past reviews, some bishops have made a clear public commitment to financial transparency, even during the COVID-19 pandemic and when emerging from it. Others reveal almost nothing. This 2022 report, and the five 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.

2022 Review Process

The 2022 review began on June 1, 2022, and ended on August 31, 2022. The reviews were conducted by three independent reviewers using the 2022 Worksheet, which can be found in Appendix A, to score the diocesan websites. Following the independent reviews, VOTF reconciled all scores to ensure that each diocese received proper credit.

Diocesan Financial Transparency in 2022

This year the overall average U.S diocesan transparency score increased from 69% in 2021 to 70% in 2022, so dioceses as a whole continue to make incremental progress. The number of dioceses posting current audited financial reports went from 113 last year to 115 in 2022, and those posting current Diocesan Finance Council (DFC) membership increased significantly from 84 to 95. Full results of the 2022 review are listed alphabetically in Appendix B and by score in Appendix C. All five top-scoring dioceses this year received a score of 100%, so they are shown in alphabetical order in Table 1.

Table 1 –Size and Assets of the Top Five Dioceses

No Archdioceses in the top five this year

Diocese	Scores		Net Assets (\$)	# of Catholics	# of Parishes
	2022	2021			
Charleston, SC	100%	100%	80,113,568	192,764	91
Lexington, KY	100%	96%	20,532,590	41,004	59
Orlando, FL	100%	100%	94,169,710	427,900	79
Rochester, NY	100%	90%	86,139,743	302,136	86
Scranton, PA	100%	100%	26,275,059	282,400	114

The Top Five in 2022

The dioceses in Table 1 range in size from Orlando with 427,900 members and net assets of \$94,169,710 to Lexington with only 41,004 Catholics and assets of \$20,532,590. All of them are small to mid-sized dioceses, demonstrating that size and financial resources are not key factors in achieving financial transparency. All the dioceses in Table 1 have received high transparency scores in recent years. Three of the top five, Charleston, Orlando and Scranton, also received 100% last year. Unfortunately, as in 2021, no archdiocese received a score of 100% this year.

The Diocese of Bridgeport had a perfect score in 2021 but their score fell to 86% in 2022. Bridgeport lost 10 points this year on Question 2 because their website search engine failed to provide any direct links to financial information on their website. A functioning search engine is a key aspect of website transparency. If a member of the diocese seeks financial information that is not clearly marked on the home page and a subsequent search of the website fails to produce any useful results, discouragement will turn many away.

Bridgeport also lost 4 points in 2022 on Question 10 which addresses collection security. The best practices for protecting parish collections have been endorsed by the National Leadership Roundtable and are based on common sense and appropriate “chain of custody” procedures. They are:

- the use of at least three unrelated people to count parish collections
- the use of tamper-evident bags for transporting and storing the funds

Many dioceses mention these two elements of collection security, but fail to *mandate* them. They are often only recommended or suggested. The information on diocesan websites often states that these practices *should* be followed which renders them only recommendations. Our reviewers look for statements that these practices *will* or *must* be followed in order to give full credit for Questions 10b or 10c.

The use of three counters and of tamper-evident bags for parish collections have been our benchmark for collection security since the beginning of the review. They must be required in the same way that criminal background checks (which protect both children and volunteers) must be required for those interacting with children in the parish.

If diocesan websites clearly mandate three unrelated counters and the use of tamper-evident bags, pastors who may be reluctant to put these critical safeguards in place—because they fear their faithful volunteers may feel they are not trusted—can emphasize to their parishioners that the measures are required by the diocese because they protect both the funds and the counters.

The Next Twelve

The Archdiocese of Philadelphia PA and the Dioceses of Belleville IL and Stockton CA were ranked 6th, 7th and 8th respectively this year with scores of 99%, 98% and 97%. All three lost points on Question 8 for failing to post full current information on their Diocesan Finance Council (DFC). We require DFC lists to be current to receive any credit because we received feedback concerning our early financial transparency reviews that some DFC members listed for their diocese were, in fact, deceased.

To determine if a DFC list is current, our reviewers use the same criterion they use for the current audited financial reports required in Question 3. A DFC membership list is considered current if the dates listed for the members' terms of service are consistent with the period of the current financial statement. To maintain a current DFC list, a diocese must review this information on a yearly basis and update it if necessary, just as they must post an updated financial report every year.

Table 2 – Next Twelve Highest-Scoring Dioceses in 2022

*Archdioceses in **bold***

Diocese	Scores by % 2022 2021		Net Assets (\$)	# of Catholics	# of Parishes
Philadelphia, PA	99%	90%	63,618,240	1,551,494	214
Belleville, IL	98%	98%	1,233,485	70,000	101
Stockton, CA	97%	97%	1,850,561	226,482	36
Baltimore, MD	96%	96%	121,793,357	525,500	137
Biloxi, MS	96%	96%	10,357,259	56,718	43
Charlotte, NC	96%	92%	201,227,767	291,225	75
Covington, KY	96%	50%	36,681,676	92,272	48
Des Moines, IA	96%	96%	4,170,325	110,350	80
Ft. Wayne-So. Bend, IN	96%	96%	44,518,692	161,200	82
Seattle, WA	96%	86%	46,875,000	600,605	142
Wheeling-C'ton, WV	96%	96%	388,573,937	109,260	91
Winona-Roch, MN	96%	66%	5,999,134	133,837	107

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Nine dioceses, including the Archdiocese of Baltimore MD, were tied for 9th place, all of them receiving a score of 96 %. Every one of these nine dioceses lost 4 points on Question 10 for failing to mandate either the use of three unrelated collection counters or tamper-evident bags to protect parish collections. In many cases a minor change to the language on these diocesan websites would have led to a score of 100%.

Most dioceses in Table 2 have previously received high financial transparency scores, but this year Covington KY and Winona-Rochester MN achieved significant increases in transparency largely by posting current audited financial reports for the first time since 2017. These reports (Question 3) are considered the hallmark of financial transparency.

Five Most-Improved Diocesan Scores

Table 3 shows the five dioceses with most improved scores in 2022. As noted above, Covington and Winona-Rochester each posted a current audited report for a 25-point increase in their transparency scores. Covington also made gains in several other areas to increase their score by 46 points and Winona-Rochester added 5 points by providing additional information on their Diocesan Appeal (Question 5) for a total increase of 30.

Table 3 – Five Most-Improved Dioceses 2021 to 2022

*Archdioceses in **bold***

Diocese	2022 Score %	2021 Score %	Difference
Allentown, PA	79	20	59
Nashville, TN	77	20	57
Covington, KY	96	50	46
Winona-Roch., MN	96	66	30
Denver, CO	68	51	17

The Diocese of Allentown also posted a current audited report for the first time this year and tops the list in Table 3 with an increase of 59 points. Allentown is one of the six dioceses covered by the 2018 Pennsylvania Grand Jury report on the cover-up of clerical sexual abuse. Some dioceses (particularly Scranton) have made significant advances in transparency which should help rebuild trust shaken by the report. Allentown has lagged behind the other six but has made significant advances this year.

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The Diocese of Nashville gained 57 points in 2022. This year the diocese posted a current audited report during the period of the review and the reviewers also located many financial documents that had been on the website in 2020 but were not accessible in 2021. Existing links are often inadvertently broken or deleted during website redesigns, and we have encountered similar problems with other diocesan websites.

The Archdiocese of Denver has not published an audited financial report since 2017, but they usually post unaudited financial summaries worth 5 points. Last year reviewers could not find Denver's customary financial summary on their website and their website search engine failed to locate it. This year the summary was again easily accessible during the review period. Denver also posted a DFC list and provided a link to archdiocesan financial policies on their finance page (Question 9) for an increase of 17 points.

The Five Lowest Scoring Dioceses

The five dioceses shown in Table 4 have the lowest transparency scores in the USCCB. Their net assets are unknown because none posted a financial report in 2022. The Diocese of El Paso is the largest with 686,037 Catholics. The smallest, the Diocese of St. Thomas, has only 7 parishes and 32,500 members. St. Thomas' score dropped 10 points this year for lack of a working search engine (Question 2), and they may have limited financial resources for auditors or website support. The same cannot be said for Springfield MA or El Paso.

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

Diocese	Scores by %		Net Assets (\$)	# of Catholics	# of Parishes
	2022	2021			
Springfield, MA	25%	30%	No report	159,526	79
Colorado Springs, CO	22%	30%	No report	191,684	39
El Paso, TX	22%	22%	No report	686,037	56
Tulsa, OK	20%	20%	No report	62,174	76
St. Thomas, VI	7%	17%	No report	32,500	7

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 4.7 in 2021 and in 2022

Having an easily identifiable central webpage containing key financial information greatly enhances financial transparency. Such a page enables members of the diocese to locate financial reports and other important financial information easily. Many dioceses have good finance pages, although some websites have more than one page that can be found by searching for finance, business, accounting or equivalent terms. Collecting all the pertinent information on a single page is the best approach.

An excellent financial webpage:

- 1.) Is easy to find on the website, preferably found by a clearly named link from the homepage.
- 2.) Is easy to read, with the format of the page clearly communicating its content.
- 3.) Explains in sufficient detail the purpose and duties of the finance department.
- 4.) Includes a link to the current audited financial statement which can be found in a prominent place on the page without scrolling through a long list of links or clicking through multiple links.
- 5.) Contains an explanation of how the diocesan assessment is calculated and used or a direct link to a webpage with such an explanation.
- 6.) Contains a list of finance staff contact information listed or a link to a 'staff' page or directory listing.
- 7.) Contains or has a link to Diocesan Finance Council information.
- 8.) Contains links to financial policies and procedures.

In 2017 only 128 dioceses had a central page on their website with key financial information, but in 2022 that number has risen to 168 out of 177. This demonstrates a significant improvement and presents a great opportunity. Dioceses can now populate these finance pages with audited financial reports and other important financial information.

This year four dioceses stood out with excellent finance pages. They included two standouts from last year, Scranton (100%) and Fall River (92%), and two dioceses, Covington and Seattle (both scoring 96% in 2022), that made significant improvements this year. Their well-organized finance pages made key financial information easily accessible and contributed to gains of 10 points for Seattle and 46 points for Covington.

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

Maximum Score 10 points; Average Score 9.8 in 2021 and 9.5 in 2022

- 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.*

Dioceses generally 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. As a result, many dioceses have a workable search engine on their website.

Sometimes even a “workable” search engine may not produce any important financial information. If those seeking audited financial reports or information on key diocesan finance policies do a search on “finance” or equivalent terms and only find items such as job postings or dates of the DFC meetings, they may conclude that their diocese does not place a high priority on sharing financial information with its members. Reviewers award no points for Question 2c when they encounter such results.

Although the scores in most of the 10 areas we review have exhibited gradual increases since 2017, and the *overall* score increased from 69% to 70% in 2022, the average score on Question 2 actually dropped this year. Six dioceses lost 10 points on Question 2 in 2022. They ranged from Bridgeport, which received a perfect score in 2021, to St. Thomas, which ranked last in 2021 at 17%. Duluth, Memphis, New Ulm and Shreveport also lost 10 points on this Question. In some cases, diocesan websites search engines just disappeared. In others they produced only blog posts or links to a diocesan newspaper.

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 17.2 in 2021 and 17.8 in 2022

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.*

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

A statement is considered current if it is posted within 9 months of the end of the diocesan fiscal year. Most U.S. dioceses close their fiscal year on June 30, so for them a current statement in this report covers their 2020-2021 fiscal year, from July 1, 2020, to June 30, 2021. A handful of U.S. dioceses close their fiscal year on December 31, so they are given until September 30, 2022, to post their statements for January 1 to December 31, 2021. Tables 5 and 6 contain data on diocesan financial reporting in 2022 and 2021 respectively.

Table 5 – Audited Financial Reports Posted in 2022

Audited Reports	Dioceses	Archdioceses	All	% All
Current FY	90	25	115	65
Not Current	18	1	19	11
Summary Only	10	3	13	7
None Posted	27	3	30	17
Totals	145	32	177	100

Table 6 – Audited Financial Reports Posted in 2021

Audited Reports	Dioceses	Archdioceses	All	% All
Current FY	87	26	113	65
Not Current	15	0	15	8
Summary Only	13	2	15	8
None Posted	30	4	34	19
Totals	145	32	177	100

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Since the beginning of the VOTF financial reviews we have observed steady but incremental increases in the number of U.S. dioceses posting current audited financial reports. Last year was an exception, with the number of dioceses that posted current audited reports surging from 104 in 2020 to 113 in 2021.

This year the number of dioceses posting audited current reports rose from 113 to 115, indicating that the incremental improvement observed previously had resumed during 2022. These data include some concerning signs, however. There are indications that attention to posting of *current* reports may be softening on the part of some dioceses. The number of dioceses posting out-of-date reports by one or two years increased from 15 in 2021 to 19 in 2022. This happens when a diocese fails to post an updated report before the end of the review period.

Examples can be found in the Pennsylvania dioceses that have demonstrated real commitment to financial transparency. Since 2018, they have all achieved large increases in their financial transparency scores, with the exception of Erie which has exhibited consistently high scores throughout the entire period.

The Diocese of Harrisburg scored an 83% in the 2021 reviews and also this year led the USCCB in online Child Protection–Safe Environment policies and practices (2022 VOTF review, with a score of 95.5%). Unfortunately, Harrisburg failed to update their financial report in a timely fashion this year, citing difficulties connected with the filing for Chapter 11 bankruptcy on February 19, 2020. By contrast, some dioceses in bankruptcy proceedings, such as Rochester, Buffalo, and Syracuse, posted current financial statements in 2022, demonstrating that it is possible.

The Diocese of Erie’s fiscal year ends on December 31. They therefore had until September 31, 2022, to file an updated financial report but did not do so until the middle of October. *If they had posted their report before the end of September, they would have received a perfect score in 2022.* It takes concerted and persistent effort to maintain updated financial statements and DFC information on a diocesan website. These dioceses in Pennsylvania have demonstrated such commitment in the past, and we hope they can continue to do so in the future. Perhaps moving past the pandemic will assist in their efforts.

Tables 5 and 6 also track dioceses that post either nothing or only *unaudited* financial summaries. These summaries are poor substitutes for audits, although they can be filled with information, multicolored pie-charts, and good news. Without the auditor’s notes, though, such reports are not much better than PR documents.

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 that was required to present a complete picture of diocesan finances, and that the diocese has employed generally accepted accounting principles (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 2022, five dioceses received qualified opinions on current published financial reports. They were the Dioceses of Amarillo TX, Evansville IN, Juneau AK, Knoxville TN and Saginaw MI. These same five dioceses also received qualified opinions last year.

Although some dioceses post financial reports of all entities under the sponsorship of the diocese, note that the information in Tables 5 and 6 reflects only publication of financial reports for diocesan central operations. Since the beginning of the review we have only required that dioceses post financial reports for their central office. As dioceses transfer more and more functions to separate diocesan foundations, however, more attention to financial reporting by those foundations may be necessary.

Question 5 – Annual Appeal Maximum Score 10 points; Average Score 8.4 in 2021 and 8.6 in 2022

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.

This year we noted how each diocesan appeal, if there is one, was managed. In cases where the information on the website did not clarify how the appeal was managed, we reviewed their foundation websites to see if this was the reason for the ambiguity.

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- 20 dioceses clearly reported that their foundations manage their appeal.
- 13 dioceses do not clearly explain which department manages the funding.
- The rest are primarily managed by the diocesan Stewardship/Development office.

Question 6 – Annual Assessments (cathedraticum)

Maximum Score 10; Average Score 7.7 in 2021 and in 2022

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.

*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. Reviewers often only found information on the use of the assessment within the audited financial report itself. It is even more difficult to find information about other assessments that dioceses may collect in addition to the Cathedraticum. These might be levied on parishes to support schools, a diocesan newspaper, or a range of other activities.

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 8.8 in 2020 and 8.9 in 2022.

- 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 the 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.

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 4.1 in 2021 and 4.7 in 2022

- 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.*

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. The faithful should

have current information on the people serving as their representatives on this key diocesan body.

A DFC membership list is considered current if the dates listed for the members' terms of service are consistent with the period of the current financial statement. Examples of information that has been 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 2022) 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 consistent with the current audit. One additional point is awarded on 8b for this more detailed listing.
- Dating the URL for the link to the list.

Since 2017 we have observed that far too many dioceses post no information concerning their Finance Councils, bodies with significant authority under Canon Law. One explanation might be that dioceses wish to protect the privacy of DFC members. This may make it easier to find people to serve, but it limits their accountability to the people of the diocese.

In order to highlight this lack of transparency and examine in greater detail what information was available on diocesan websites about the membership and activities of DFCs, VOTF carried out a new website review last year focused on DFCs. The goal of the review was to determine compliance of each diocese with Canon Law concerning the DFC, based on information found on diocesan websites.

The final report was entitled *Lay Involvement in the Governance of the Church by and Through the Diocesan Finance Council: 2022* and was published in June 2022. The results indicate that evidence of compliance with Canon Law in matters concerning the DFC is limited. Only 18 dioceses achieved a 60% based on information they posted on their websites. In comparison, 126 dioceses scored 60% or better on this 2022 finance review. We have noted, however, that many dioceses have significantly increased their financial transparency scores since 2017 when the financial transparency review began and we expect that governance scores will show similar increases during future reviews.

We also believe that the added attention drawn to the importance of the DFC by publication of the governance report may encourage future increases in scores on Question 8 in the financial transparency review. Not only did the average score on Question 8 increase from 4.1 to 4.7 this year in the wake of the governance report, but the number of dioceses posting current DFC membership lists increased from 84 in 2021 to 95 in 2022, a much larger

increase than that observed in dioceses posting current audited financial reports during the same period.

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 5.4 in 2021 and in 2022

- a. Award 5 points if policies and procedures are listed anywhere on the website.*
- 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. Some of the policy documents found on diocesan websites 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. 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 2.9 in 2021 and 3.0 in 2022

- a. Award 2 points if such procedures are posted.*
- b. Add 4 points if serially numbered tamper-evident containers are required.*
- c. Add 4 points if counting teams composed of 3 or more unrelated counters are required.*

The problem of conflicting policies posted at different locations on diocesan websites is a particular problem for Question 10 on collection security. Often these conflicts seem to arise when a newer document is posted without removing an older one, but our reviewers sometimes even find such conflicts within the *same* policy document. We hope dioceses will review their posted policies and ensure that these conflicting requirements are eliminated. They present serious obstacles to achieving financial transparency and accountability at the parish level.

Concerning the use of tamper-evident bags for transporting and storing the funds collected at Mass, we have noted one problematic policy in a number of collection security policies. If a diocesan policy requires tamper-evident bags to be assigned to each Mass but does not require their use if the collection is counted immediately after Mass, no points will be awarded for Question 10b. If the funds are transferred to a separate location for counting, even if they are transferred immediately after Mass, then they must be transferred in tamper-evident bags.

Conclusions

- The 2022 financial transparency review demonstrated that the average overall financial reporting score increased incrementally from 69% in 2021 to a passing score of 70% in 2022.
- 115 U.S. dioceses posted current audited financial reports in 2022, compared to 113 last year, but some high scoring dioceses are failing to update their financial reports in a timely fashion.
- Scores for the extent of information found on diocesan websites concerning Diocesan Finance Councils increased from 4.1 out of 10 in 2021 to 4.7 this year and the number of dioceses posting current DFC membership lists increased from 84 in 2021 to 95 in 2022.

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 they say they will provide it upon request, request it!
- If you cannot find any useful information on your diocesan website concerning the Diocesan Finance Council, communicate your concerns.
- If your diocese does post audited reports, use the guide *What to Look for When Reviewing Diocesan Financial Statements* (<https://www.votf.org/wp-content/uploads/ReadingFS-VOTF-FWG-1.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 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, dated 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 in a single document? 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: 2022/2021 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Albany NY	62		5	10	25	10	10	2	0	0	0
		82	5	10	25	10	10	10	0	10	2
Alexandria LA	30		0	10	0	5	5	2	8	0	0
		35	0	10	0	5	5	2	8	5	0
Allentown PA	79		5	10	25	10	10	10	7	0	2
		20	0	10	0	5	0	5	0	0	0
Altoona-Johnstown	37		5	10	0	0	0	10	0	10	2
		42	5	10	0	5	0	10	0	10	2
Amarillo TX	70		5	10	20	10	10	5	0	10	0
		70	5	10	20	10	10	5	0	10	0
Anchorage AK	73		5	10	25	10	5	10	8	0	0
		78	5	10	25	10	10	10	8	0	0
Arlington VA	88		5	10	25	10	10	5	7	10	6
		88	5	10	25	10	10	5	7	10	6
Atlanta GA	91		5	10	25	10	5	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Austin TX	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Baker OR	54		5	10	15	5	10	2	0	5	2
		57	5	10	15	5	10	5	0	5	2
Baltimore	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Baton Rouge, LA	46		5	10	0	5	5	10	0	5	6
		46	5	10	0	5	5	10	0	5	6
Beaumont, TX	50		5	10	0	5	5	10	0	5	10
		59	5	10	0	5	5	10	9	5	10

Diocesan Financial Transparency: 2022/2021 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Belleville IL	98		5	10	25	10	10	10	8	10	10
		98	5	10	25	10	10	10	8	10	10
Biloxi MS	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Birmingham AL	59		5	10	10	10	10	2	0	10	2
		64	5	10	15	10	10	2	0	10	2
Bismarck ND	79		5	10	15	10	10	10	7	10	2
		79	5	10	15	10	10	10	7	10	2
Boise ID	65		5	10	25	10	5	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Boston MA	77		5	10	25	10	5	10	0	10	2
		77	5	10	25	10	10	10	0	5	2
Bridgeport CT	86		5	0	25	10	10	10	10	10	6
		100	5	10	25	10	10	10	10	10	10
Brooklyn NY	50		5	10	10	10	5	10	0	0	0
		50	5	10	10	10	5	10	0	0	0
Brownsville TX	25		5	10	0	0	0	10	0	0	0
		25	5	10	0	0	0	10	0	0	0
Buffalo NY	84		5	10	25	5	10	10	7	10	2
		84	5	10	25	10	5	10	7	10	2
Burlington VT	76		5	10	15	10	10	10	0	10	6
		76	5	10	15	10	10	10	0	10	6
Camden NJ	82		5	10	15	10	10	10	10	10	2
		82	5	10	15	10	10	10	10	10	2

Diocesan Financial Transparency: 2022/2021 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Charleston SC	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Charlotte NC	96		5	10	25	10	10	10	10	10	6
		92	5	10	25	10	10	10	10	10	2
Cheyenne WY	80		5	10	25	10	10	10	10	0	0
		70	5	10	25	10	0	10	10	0	0
Chicago IL	85		5	10	20	10	10	10	0	10	10
		85	5	10	20	10	10	10	0	10	10
Cincinnati OH	70		5	10	25	10	10	10	0	0	0
		65	5	10	25	10	5	10	0	0	0
Cleveland OH	84		5	10	25	10	10	5	7	10	2
		84	5	10	25	10	10	5	7	10	2
Colorado Springs CO	22		5	10	0	5	0	2	0	0	0
		30	5	10	5	5	0	5	0	0	0
Columbus OH	46		5	10	0	5	0	10	0	10	6
		46	5	10	0	5	0	10	0	10	6
Corpus Christi TX	70		5	10	25	10	10	10	0	0	0
		72	5	10	25	10	10	10	0	0	2
Covington KY	96		5	10	25	10	10	10	10	10	6
		50	5	10	0	5	5	2	7	10	6
Crookston MN	55		5	0	25	10	5	10	0	0	0
		55	5	0	25	10	5	10	0	0	0
Dallas TX	52		5	10	0	5	10	10	0	10	2
		57	5	10	5	5	10	10	0	10	2

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Davenport IA	83		5	10	25	10	0	10	7	10	6
		83	5	10	25	10	0	10	7	10	6
Denver CO	68		5	10	5	5	10	10	7	10	6
		51	5	10	0	5	10	10	0	5	6
Des Moines IA	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Detroit MI	84		5	10	25	10	10	0	8	10	6
		84	5	10	25	10	10	0	8	10	6
Dodge City KS	90		5	10	25	10	10	10	10	10	0
		90	5	10	25	10	10	10	10	10	0
Dubuque IA	72		5	10	25	5	10	10	7	0	0
		72	5	10	25	5	10	10	7	0	0
Duluth MN	50		5	0	25	10	0	10	0	0	0
		35	5	10	5	5	0	10	0	0	0
El Paso TX	22		5	10	0	5	0	2	0	0	0
		22	5	10	0	5	0	2	0	0	0
Erie PA	90		5	10	15	10	10	10	10	10	10
		92	5	10	25	10	10	10	10	10	2
Evansville IN	72		5	10	20	10	10	10	7	0	0
		64	5	10	20	10	10	2	7	0	0
Fairbanks AK	35		5	10	5	0	5	10	0	0	0
		25	5	10	5	0	5	0	0	0	0
Fall River MA	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Fargo ND	80		5	10	25	10	10	10	10	0	0
		75	5	10	20	10	10	10	10	0	0

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Fort Worth TX	92		5	10	25	10	10	10	10	10	2
		87	5	10	25	5	10	10	10	10	2
Fresno CA	54		5	10	0	5	10	10	7	5	2
		47	5	10	0	5	10	10	0	5	2
Ft. Wayne-So. Bend IN	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Gallup NM	42		5	10	0	5	5	10	0	5	2
		47	5	10	0	5	5	10	0	10	2
Galves.-Houston TX	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Gary IN	49		5	10	0	5	0	10	7	10	2
		42	5	10	0	5	0	10	0	10	2
Gaylord MI	67		5	10	25	10	0	10	0	5	2
		67	5	10	25	10	0	10	0	5	2
Grand Island NE	62		5	10	25	10	10	2	0	0	0
		62	5	10	25	10	10	2	0	0	0
Grand Rapids MI	52		5	10	15	10	0	10	0	0	2
		62	5	10	25	10	0	10	0	0	2
Great Falls-Billings MT	76		5	10	25	10	10	10	0	0	6
		70	5	10	25	10	10	10	0	0	0
Green Bay WI	67		5	10	15	10	5	10	0	10	2
		77	5	10	25	10	5	10	0	10	2
Greensburg PA	82		5	10	15	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Harrisburg PA	77		5	10	10	10	10	10	10	10	2
		83	5	10	15	10	10	10	7	10	6

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Hartford CT	57		5	10	25	10	5	2	0	0	0
		57	5	10	25	10	5	2	0	0	0
Helena MT	30		5	10	0	5	0	10	0	0	0
		30	5	10	0	5	0	10	0	0	0
Honolulu HI	53		5	10	5	5	10	5	7	0	6
		50	5	10	5	5	10	2	7	0	6
Houma-Thibodaux	84		5	10	25	10	10	10	7	5	2
		88	5	10	25	10	10	10	7	5	6
Indianapolis IN	89		5	10	25	10	10	10	7	10	2
		89	5	10	25	10	10	10	7	10	2
Jackson MS	87		5	10	25	10	5	10	10	10	2
		77	5	10	25	10	5	10	0	10	2
Jefferson City MO	86		5	10	25	10	5	10	9	10	2
		89	5	10	25	10	10	10	7	10	2
Joliet IL	95		5	10	25	10	10	10	9	10	6
		95	5	10	25	10	10	10	9	10	6
Juneau AK	68		5	10	20	5	10	10	8	0	0
		73	5	10	20	10	10	10	8	0	0
Kalamazoo MI	70		5	10	25	10	0	10	0	10	0
		77	5	10	25	10	0	10	7	10	0
Kansas City KS	92		5	10	25	10	10	10	10	10	2
		96	5	10	25	10	10	10	10	10	6
KS City-St. Jos. MO	89		5	10	25	10	10	10	7	10	2
		91	5	10	25	10	10	10	9	10	2
Knoxville TN	72		5	10	20	10	10	10	7	0	0
		65	5	10	20	10	10	10	0	0	0

Diocesan Financial Transparency: 2022/2021 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
La Crosse WI	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Lafayette IN	91		5	10	25	10	10	10	9	10	2
		80	5	10	25	10	10	10	10	0	0
Lafayette LA	87		5	10	25	10	10	10	10	5	2
		87	5	10	25	10	10	10	10	5	2
Lake Charles LA	46		0	7	10	10	10	2	0	5	2
		42	0	7	10	10	10	5	0	0	0
Lansing MI	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Laredo TX	65		5	10	25	10	10	5	0	0	0
		52	5	10	15	10	10	2	0	0	0
Las Cruces NM	62		5	10	15	10	5	10	0	5	2
		72	5	10	20	10	10	10	0	5	2
Las Vegas NV	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Lexington KY	100		5	10	25	10	10	10	10	10	10
		96	5	10	25	10	10	10	10	10	6
Lincoln NE	44		5	10	5	5	10	2	7	0	0
		44	5	10	5	5	10	2	7	0	0
Little Rock AR	65		5	10	25	10	5	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Los Angeles CA	81		5	10	20	10	10	10	9	5	2
		81	5	10	20	10	10	10	9	5	2
Louisville KY	82		5	10	25	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Lubbock TX	60		5	10	15	10	10	10	0	0	0
		45	5	10	5	5	10	10	0	0	0
Madison WI	82		5	10	25	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2
Manchester NH	75		5	10	25	5	10	10	8	0	2
		70	5	10	25	0	10	10	8	0	2
Marquette MI	86		5	10	25	10	0	10	10	10	6
		86	5	10	25	10	0	10	10	10	6
Memphis TN	81		5	0	20	10	10	10	10	10	6
		87	5	10	20	10	10	10	10	10	2
Metuchen NJ	61		5	10	5	5	10	10	10	0	6
		54	5	10	5	5	5	10	8	0	6
Miami FL	61		5	10	15	10	5	10	0	0	6
		71	5	10	25	10	5	10	0	0	6
Milwaukee WI	95		5	10	25	10	5	10	10	10	10
		95	5	10	25	10	5	10	10	10	10
Mobile AL	57		5	10	5	5	10	10	10	0	2
		47	5	10	5	5	10	10	0	0	2
Monterey CA	93		5	10	25	10	10	10	7	10	6
		93	5	10	25	10	10	10	7	10	6
Nashville TN	77		5	10	25	5	10	10	10	0	2
		20	0	10	0	5	0	5	0	0	0
New Orleans LA	42		5	10	0	0	5	10	0	10	2
		42	5	10	0	0	5	10	0	10	2
New Ulm MN	28		5	0	0	5	0	10	8	0	0
		45	5	10	5	5	10	10	0	0	0

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
New York NY	37		0	10	5	5	10	0	7	0	0
		37	0	10	5	5	10	0	7	0	0
Newark NJ	86		5	10	25	10	10	5	9	10	2
		77	5	10	25	10	10	5	0	10	2
Norwich CT	35		5	10	0	5	5	10	0	0	0
		35	5	10	0	5	5	10	0	0	0
Oakland CA	70		5	10	25	10	10	10	0	0	0
		60	5	10	15	10	10	10	0	0	0
Ogdensburg NY	72		5	10	25	5	5	10	0	10	2
		80	5	10	25	5	5	10	8	10	2
Oklahoma City OK	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Omaha NE	81		5	10	25	10	10	5	0	10	6
		90	5	10	25	10	10	5	9	10	6
Orange CA	86		5	10	25	10	10	10	0	10	6
		86	5	10	25	10	10	10	0	10	6
Orlando FL	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Owensboro KY	89		5	10	25	10	10	10	7	10	2
		93	5	10	25	10	10	10	7	10	6
Palm Beach FL	76		5	10	25	10	10	10	0	0	6
		66	5	10	25	10	0	10	0	0	6
Paterson-Clifton NJ	86		5	10	25	10	10	10	0	10	6
		86	5	10	25	10	10	10	0	10	6
Pensacola-Tal FL	77		5	10	25	10	10	10	7	0	0
		65	5	10	25	10	5	10	0	0	0

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Peoria IL	57		5	10	5	5	10	10	0	10	2
		57	5	10	5	5	10	10	0	10	2
Philadelphia PA	99		5	10	25	10	10	10	9	10	10
		90	5	10	25	10	10	10	0	10	10
Phoenix AZ	35		5	10	0	5	5	10	0	0	0
		35	5	10	0	5	5	10	0	0	0
Pittsburgh PA	92		5	10	25	10	10	10	10	10	2
		91	5	10	25	10	10	10	9	10	2
Portland ME	60		5	10	15	10	10	10	0	0	0
		65	5	10	20	10	10	10	0	0	0
Portland OR	37		5	10	0	5	0	10	7	0	0
		30	5	10	0	5	0	10	0	0	0
Providence RI	78		5	10	25	10	10	10	8	0	0
		78	5	10	25	10	10	10	8	0	0
Pueblo CO	45		5	10	0	10	10	10	0	0	0
		45	5	10	0	10	10	10	0	0	0
Raleigh NC	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Rapid City SD	77		5	10	25	10	10	10	7	0	0
		72	5	10	25	10	5	10	7	0	0
Reno NV	67		5	10	10	10	10	10	0	10	2
		67	5	10	10	10	10	10	0	10	2
Richmond VA	92		5	10	25	10	10	10	10	10	2
		91	5	10	25	10	10	10	9	10	2
Rochester NY	100		5	10	25	10	10	10	10	10	10
		90	5	10	25	10	10	5	10	5	10

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rockford, IL	46		5	10	0	5	0	10	0	10	6
		46	5	10	0	5	0	10	0	10	6
Rockville Ctr NY	30		5	10	0	5	0	10	0	0	0
		40	5	10	0	5	10	10	0	0	0
Sacramento CA	92		5	10	25	10	5	10	7	10	10
		92	5	10	25	10	5	10	7	10	10
Saginaw MI	57		5	10	20	10	0	10	0	0	2
		57	5	10	20	10	0	10	0	0	2
Salina KS	65		5	10	25	10	5	10	0	0	0
		65	5	10	25	10	5	10	0	0	0
Salt Lake City UT	90		5	10	25	10	10	10	8	10	2
		77	5	10	25	10	5	10	0	10	2
San Angelo TX	72		5	10	5	10	10	10	10	10	2
		72	5	10	5	10	10	10	10	10	2
San Antonio TX	50		5	0	20	10	10	5	0	0	0
		55	5	0	20	10	10	10	0	0	0
San Bernardino CA	72		5	10	15	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2
San Diego CA	93		5	10	25	10	10	10	8	5	10
		93	5	10	25	10	10	10	8	5	10
San Francisco CA	64		0	10	20	10	10	5	9	0	0
		85	5	10	20	10	10	10	9	5	6
San Jose CA	73		5	10	25	10	10	5	8	0	0
		79	5	10	15	10	10	5	8	10	6
Santa Fe NM	31		0	10	0	5	0	5	7	0	4
		31	0	10	0	5	0	5	7	0	4

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Santa Rosa CA	93		5	10	25	10	10	10	7	10	6
		93	5	10	25	10	10	10	7	10	6
Savannah GA	83		5	10	25	10	10	10	7	0	6
		86	5	10	25	10	10	10	0	10	6
Scranton PA	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Seattle WA	96		5	10	25	10	10	10	10	10	6
		86	5	10	20	10	10	10	10	5	6
Shreveport LA	27		5	0	0	5	5	10	0	0	2
		37	5	10	0	5	5	10	0	0	2
Sioux City IA	46		5	10	0	5	5	5	0	10	6
		52	5	10	0	5	10	10	0	10	2
Sioux Falls SD	35		5	10	5	5	0	10	0	0	0
		27	5	7	0	5	0	10	0	0	0
Spokane WA	52		0	10	0	5	10	5	7	5	10
		52	0	10	0	5	10	5	7	5	10
Springfield IL	58		5	7	5	10	10	10	0	5	6
		53	5	7	5	5	10	10	0	5	6
Springfield MA	25		5	10	0	0	0	10	0	0	0
		30	5	10	0	5	0	10	0	0	0
Springfield-C.G. MO	65		5	10	25	10	5	10	0	0	0
		55	5	10	15	10	5	10	0	0	0
St. Augustine FL	84		5	10	25	10	10	10	8	0	6
		84	5	10	25	10	10	10	8	0	6
St. Cloud MN	35		0	10	5	5	10	5	0	0	0
		30	0	10	0	5	10	5	0	0	0

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
St. Louis, MO	93		5	10	25	10	10	10	7	10	6
		88	5	10	25	5	10	10	7	10	6
St. Paul-Minn., MN	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
St. Petersburg, FL	95		5	10	25	10	10	10	9	10	6
		95	5	10	25	10	10	10	9	10	6
St. Thomas VI	7		0	0	0	5	0	2	0	0	0
		17	0	10	0	5	0	2	0	0	0
Steubenville OH	30		5	10	0	5	0	10	0	0	0
		30	5	10	0	5	0	10	0	0	0
Stockton, CA	97		5	10	25	10	10	10	7	10	10
		97	5	10	25	10	10	10	7	10	10
Superior WI	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Syracuse, NY	77		5	10	25	10	5	10	0	10	2
		65	5	10	25	10	5	10	0	0	0
Toledo, OH	77		5	10	25	10	10	10	7	0	0
		72	5	10	25	10	10	5	7	0	0
Trenton, NJ	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Tucson, AZ	86		5	10	25	10	10	10	0	10	6
		82	5	10	25	10	10	10	0	10	2
Tulsa, OK	20		0	10	0	5	0	5	0	0	0
		20	0	10	0	5	0	5	0	0	0
Tyler, TX	45		5	0	15	10	5	10	0	0	0
		50	5	0	15	10	10	10	0	0	0

Diocesan Financial Transparency: 2022/2021 Scores

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

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Venice FL	81		5	10	25	10	10	10	0	5	6
		86	5	10	25	10	10	10	0	10	6
Victoria TX	37		5	10	0	5	0	10	7	0	0
		37	5	10	0	5	0	10	7	0	0
Washington DC	83		5	10	25	10	10	10	7	0	6
		83	5	10	25	10	10	10	7	0	6
Wheeling-C'ton WV	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Wichita KS	52		5	10	5	10	10	5	0	5	2
		52	5	10	5	10	10	5	0	5	2
Wilmington DE	81		5	10	25	10	5	10	0	10	6
		81	5	10	25	10	5	10	0	10	6
Winona-Roch. MN	96		5	10	25	10	10	10	10	10	6
		66	5	10	0	5	10	10	10	10	6
Worcester MA	89		5	10	25	10	10	10	7	10	2
		82	5	10	25	10	10	10	0	10	2
Yakima WA	94		5	10	25	10	10	10	8	10	6
		94	5	10	25	10	10	10	8	10	6
Youngstown OH	72		5	10	25	10	10	0	0	10	2
		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: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Charleston SC	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Lexington KY	100		5	10	25	10	10	10	10	10	10
		96	5	10	25	10	10	10	10	10	6
Orlando FL	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Rochester NY	100		5	10	25	10	10	10	10	10	10
		90	5	10	25	10	10	5	10	5	10
Scranton PA	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Philadelphia PA	99		5	10	25	10	10	10	9	10	10
		90	5	10	25	10	10	10	0	10	10
Belleville IL	98		5	10	25	10	10	10	8	10	10
		98	5	10	25	10	10	10	8	10	10
Stockton, CA	97		5	10	25	10	10	10	7	10	10
		97	5	10	25	10	10	10	7	10	10
Baltimore	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Biloxi MS	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Charlotte NC	96		5	10	25	10	10	10	10	10	6
		92	5	10	25	10	10	10	10	10	2
Covington KY	96		5	10	25	10	10	10	10	10	6
		50	5	10	0	5	5	2	7	10	6
Des Moines IA	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Ft. Wayne-So. Bend	96		5	10	25	10	10	10	10	10	6
IN		96	5	10	25	10	10	10	10	10	6
Seattle WA	96		5	10	25	10	10	10	10	10	6
		86	5	10	20	10	10	10	10	5	6
Wheeling-C'ton WV	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Winona-Roch. MN	96		5	10	25	10	10	10	10	10	6
		66	5	10	0	5	10	10	10	10	6
Joliet IL	95		5	10	25	10	10	10	9	10	6
		95	5	10	25	10	10	10	9	10	6
Milwaukee WI	95		5	10	25	10	5	10	10	10	10
		95	5	10	25	10	5	10	10	10	10
St. Petersburg, FL	95		5	10	25	10	10	10	9	10	6
		95	5	10	25	10	10	10	9	10	6
Yakima WA	94		5	10	25	10	10	10	8	10	6
		94	5	10	25	10	10	10	8	10	6
Monterey CA	93		5	10	25	10	10	10	7	10	6
		93	5	10	25	10	10	10	7	10	6
San Diego CA	93		5	10	25	10	10	10	8	5	10
		93	5	10	25	10	10	10	8	5	10
Santa Rosa CA	93		5	10	25	10	10	10	7	10	6
		93	5	10	25	10	10	10	7	10	6
St. Louis, MO	93		5	10	25	10	10	10	7	10	6
		88	5	10	25	5	10	10	7	10	6

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Austin TX	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Fall River MA	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Fort Worth TX	92		5	10	25	10	10	10	10	10	2
		87	5	10	25	5	10	10	10	10	2
Kansas City KS	92		5	10	25	10	10	10	10	10	2
		96	5	10	25	10	10	10	10	10	6
Pittsburgh PA	92		5	10	25	10	10	10	10	10	2
		91	5	10	25	10	10	10	9	10	2
Raleigh NC	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Richmond VA	92		5	10	25	10	10	10	10	10	2
		91	5	10	25	10	10	10	9	10	2
Sacramento CA	92		5	10	25	10	5	10	7	10	10
		92	5	10	25	10	5	10	7	10	10
St. Paul-Minn., MN	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Trenton, NJ	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Atlanta GA	91		5	10	25	10	5	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Lafayette IN	91		5	10	25	10	10	10	9	10	2
		80	5	10	25	10	10	10	10	0	0

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Dodge City KS	90		5	10	25	10	10	10	10	10	0
		90	5	10	25	10	10	10	10	10	0
Erie PA	90		5	10	15	10	10	10	10	10	10
		92	5	10	25	10	10	10	10	10	2
Salt Lake City UT	90		5	10	25	10	10	10	8	10	2
		77	5	10	25	10	5	10	0	10	2
Indianapolis IN	89		5	10	25	10	10	10	7	10	2
		89	5	10	25	10	10	10	7	10	2
KS City-St. Jos. MO	89		5	10	25	10	10	10	7	10	2
		91	5	10	25	10	10	10	9	10	2
Owensboro KY	89		5	10	25	10	10	10	7	10	2
		93	5	10	25	10	10	10	7	10	6
Worcester MA	89		5	10	25	10	10	10	7	10	2
		82	5	10	25	10	10	10	0	10	2
Arlington VA	88		5	10	25	10	10	5	7	10	6
		88	5	10	25	10	10	5	7	10	6
Jackson MS	87		5	10	25	10	5	10	10	10	2
		77	5	10	25	10	5	10	0	10	2
Lafayette LA	87		5	10	25	10	10	10	10	5	2
		87	5	10	25	10	10	10	10	5	2
Bridgeport CT	86		5	0	25	10	10	10	10	10	6
		100	5	10	25	10	10	10	10	10	10
Jefferson City MO	86		5	10	25	10	5	10	9	10	2
		89	5	10	25	10	10	10	7	10	2
Marquette MI	86		5	10	25	10	0	10	10	10	6
		86	5	10	25	10	0	10	10	10	6

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Newark NJ	86		5	10	25	10	10	5	9	10	2
		77	5	10	25	10	10	5	0	10	2
Orange CA	86		5	10	25	10	10	10	0	10	6
		86	5	10	25	10	10	10	0	10	6
Paterson-Clifton NJ	86		5	10	25	10	10	10	0	10	6
		86	5	10	25	10	10	10	0	10	6
Tucson, AZ	86		5	10	25	10	10	10	0	10	6
		82	5	10	25	10	10	10	0	10	2
Chicago IL	85		5	10	20	10	10	10	0	10	10
		85	5	10	20	10	10	10	0	10	10
Buffalo NY	84		5	10	25	5	10	10	7	10	2
		84	5	10	25	10	5	10	7	10	2
Cleveland OH	84		5	10	25	10	10	5	7	10	2
		84	5	10	25	10	10	5	7	10	2
Detroit MI	84		5	10	25	10	10	0	8	10	6
		84	5	10	25	10	10	0	8	10	6
Houma-Thibodaux	84		5	10	25	10	10	10	7	5	2
		88	5	10	25	10	10	10	7	5	6
St. Augustine FL	84		5	10	25	10	10	10	8	0	6
		84	5	10	25	10	10	10	8	0	6
Davenport IA	83		5	10	25	10	0	10	7	10	6
		83	5	10	25	10	0	10	7	10	6
Savannah GA	83		5	10	25	10	10	10	7	0	6
		86	5	10	25	10	10	10	0	10	6
Washington DC	83		5	10	25	10	10	10	7	0	6
		83	5	10	25	10	10	10	7	0	6

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Camden NJ	82		5	10	15	10	10	10	10	10	2
		82	5	10	15	10	10	10	10	10	2
Greensburg PA	82		5	10	15	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Louisville KY	82		5	10	25	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2
Madison WI	82		5	10	25	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2
Los Angeles CA	81		5	10	20	10	10	10	9	5	2
		81	5	10	20	10	10	10	9	5	2
Memphis TN	81		5	0	20	10	10	10	10	10	6
		87	5	10	20	10	10	10	10	10	2
Omaha NE	81		5	10	25	10	10	5	0	10	6
		90	5	10	25	10	10	5	9	10	6
Venice FL	81		5	10	25	10	10	10	0	5	6
		86	5	10	25	10	10	10	0	10	6
Wilmington DE	81		5	10	25	10	5	10	0	10	6
		81	5	10	25	10	5	10	0	10	6
Cheyenne WY	80		5	10	25	10	10	10	10	0	0
		70	5	10	25	10	0	10	10	0	0
Fargo ND	80		5	10	25	10	10	10	10	0	0
		75	5	10	20	10	10	10	10	0	0
Allentown PA	79		5	10	25	10	10	10	7	0	2
		20	0	10	0	5	0	5	0	0	0
Bismarck ND	79		5	10	15	10	10	10	7	10	2
		79	5	10	15	10	10	10	7	10	2

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Providence RI	78		5	10	25	10	10	10	8	0	0
		78	5	10	25	10	10	10	8	0	0
Boston MA	77		5	10	25	10	5	10	0	10	2
		77	5	10	25	10	10	10	0	5	2
Harrisburg PA	77		5	10	10	10	10	10	10	10	2
		83	5	10	15	10	10	10	7	10	6
Nashville TN	77		5	10	25	5	10	10	10	0	2
		20	0	10	0	5	0	5	0	0	0
Pensacola-Tal FL	77		5	10	25	10	10	10	7	0	0
		65	5	10	25	10	5	10	0	0	0
Rapid City SD	77		5	10	25	10	10	10	7	0	0
		72	5	10	25	10	5	10	7	0	0
Syracuse, NY	77		5	10	25	10	5	10	0	10	2
		65	5	10	25	10	5	10	0	0	0
Toledo, OH	77		5	10	25	10	10	10	7	0	0
		72	5	10	25	10	10	5	7	0	0
Burlington VT	76		5	10	15	10	10	10	0	10	6
		76	5	10	15	10	10	10	0	10	6
Great Falls-Billings MT	76		5	10	25	10	10	10	0	0	6
		70	5	10	25	10	10	10	0	0	0
Palm Beach FL	76		5	10	25	10	10	10	0	0	6
		66	5	10	25	10	0	10	0	0	6
Manchester NH	75		5	10	25	5	10	10	8	0	2
		70	5	10	25	0	10	10	8	0	2
Anchorage AK	73		5	10	25	10	5	10	8	0	0
		78	5	10	25	10	10	10	8	0	0

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
San Jose CA	73		5	10	25	10	10	5	8	0	0
		79	5	10	15	10	10	5	8	10	6
Dubuque IA	72		5	10	25	5	10	10	7	0	0
		72	5	10	25	5	10	10	7	0	0
Evansville IN	72		5	10	20	10	10	10	7	0	0
		64	5	10	20	10	10	2	7	0	0
Knoxville TN	72		5	10	20	10	10	10	7	0	0
		65	5	10	20	10	10	10	0	0	0
Ogdensburg NY	72		5	10	25	5	5	10	0	10	2
		80	5	10	25	5	5	10	8	10	2
San Angelo TX	72		5	10	5	10	10	10	10	10	2
		72	5	10	5	10	10	10	10	10	2
San Bernardino CA	72		5	10	15	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2
Youngstown OH	72		5	10	25	10	10	0	0	10	2
		82	5	10	25	10	10	10	0	10	2
Amarillo TX	70		5	10	20	10	10	5	0	10	0
		70	5	10	20	10	10	5	0	10	0
Cincinnati OH	70		5	10	25	10	10	10	0	0	0
		65	5	10	25	10	5	10	0	0	0
Corpus Christi TX	70		5	10	25	10	10	10	0	0	0
		72	5	10	25	10	10	10	0	0	2
Galves.-Houston	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Kalamazoo MI	70		5	10	25	10	0	10	0	10	0
		77	5	10	25	10	0	10	7	10	0

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
La Crosse WI	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Lansing MI	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Las Vegas NV	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Oakland CA	70		5	10	25	10	10	10	0	0	0
		60	5	10	15	10	10	10	0	0	0
Oklahoma City OK	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Superior WI	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Denver CO	68		5	10	5	5	10	10	7	10	6
		51	5	10	0	5	10	10	0	5	6
Juneau AK	68		5	10	20	5	10	10	8	0	0
		73	5	10	20	10	10	10	8	0	0
Gaylord MI	67		5	10	25	10	0	10	0	5	2
		67	5	10	25	10	0	10	0	5	2
Green Bay WI	67		5	10	15	10	5	10	0	10	2
		77	5	10	25	10	5	10	0	10	2
Reno NV	67		5	10	10	10	10	10	0	10	2
		67	5	10	10	10	10	10	0	10	2
Boise ID	65		5	10	25	10	5	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Laredo TX	65		5	10	25	10	10	5	0	0	0
		52	5	10	15	10	10	2	0	0	0

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Little Rock AR	65		5	10	25	10	5	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Salina KS	65		5	10	25	10	5	10	0	0	0
		65	5	10	25	10	5	10	0	0	0
Springfield-C.G. MO	65		5	10	25	10	5	10	0	0	0
		55	5	10	15	10	5	10	0	0	0
San Francisco CA	64		0	10	20	10	10	5	9	0	0
		85	5	10	20	10	10	10	9	5	6
Albany NY	62		5	10	25	10	10	2	0	0	0
		82	5	10	25	10	10	10	0	10	2
Grand Island NE	62		5	10	25	10	10	2	0	0	0
		62	5	10	25	10	10	2	0	0	0
Las Cruces NM	62		5	10	15	10	5	10	0	5	2
		72	5	10	20	10	10	10	0	5	2
Metuchen NJ	61		5	10	5	5	10	10	10	0	6
		54	5	10	5	5	5	10	8	0	6
Miami FL	61		5	10	15	10	5	10	0	0	6
		71	5	10	25	10	5	10	0	0	6
Lubbock TX	60		5	10	15	10	10	10	0	0	0
		45	5	10	5	5	10	10	0	0	0
Portland ME	60		5	10	15	10	10	10	0	0	0
		65	5	10	20	10	10	10	0	0	0
Birmingham AL	59		5	10	10	10	10	2	0	10	2
		64	5	10	15	10	10	2	0	10	2
Springfield IL	58		5	7	5	10	10	10	0	5	6
		53	5	7	5	5	10	10	0	5	6

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Hartford CT	57		5	10	25	10	5	2	0	0	0
		57	5	10	25	10	5	2	0	0	0
Mobile AL	57		5	10	5	5	10	10	10	0	2
		47	5	10	5	5	10	10	0	0	2
Peoria IL	57		5	10	5	5	10	10	0	10	2
		57	5	10	5	5	10	10	0	10	2
Saginaw MI	57		5	10	20	10	0	10	0	0	2
		57	5	10	20	10	0	10	0	0	2
Crookston MN	55		5	0	25	10	5	10	0	0	0
		55	5	0	25	10	5	10	0	0	0
Baker OR	54		5	10	15	5	10	2	0	5	2
		57	5	10	15	5	10	5	0	5	2
Fresno CA	54		5	10	0	5	10	10	7	5	2
		47	5	10	0	5	10	10	0	5	2
Honolulu HI	53		5	10	5	5	10	5	7	0	6
		50	5	10	5	5	10	2	7	0	6
Dallas TX	52		5	10	0	5	10	10	0	10	2
		57	5	10	5	5	10	10	0	10	2
Grand Rapids MI	52		5	10	15	10	0	10	0	0	2
		62	5	10	25	10	0	10	0	0	2
Spokane WA	52		0	10	0	5	10	5	7	5	10
		52	0	10	0	5	10	5	7	5	10
Wichita KS	52		5	10	5	10	10	5	0	5	2
		52	5	10	5	10	10	5	0	5	2
Beaumont, TX	50		5	10	0	5	5	10	0	5	10
		59	5	10	0	5	5	10	9	5	10

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Brooklyn NY	50		5	10	10	10	5	10	0	0	0
		50	5	10	10	10	5	10	0	0	0
Duluth MN	50		5	0	25	10	0	10	0	0	0
		35	5	10	5	5	0	10	0	0	0
San Antonio TX	50		5	0	20	10	10	5	0	0	0
		55	5	0	20	10	10	10	0	0	0
Gary IN	49		5	10	0	5	0	10	7	10	2
		42	5	10	0	5	0	10	0	10	2
Baton Rouge, LA	46		5	10	0	5	5	10	0	5	6
		46	5	10	0	5	5	10	0	5	6
Columbus OH	46		5	10	0	5	0	10	0	10	6
		46	5	10	0	5	0	10	0	10	6
Lake Charles LA	46		0	7	10	10	10	2	0	5	2
		42	0	7	10	10	10	5	0	0	0
Rockford, IL	46		5	10	0	5	0	10	0	10	6
		46	5	10	0	5	0	10	0	10	6
Sioux City IA	46		5	10	0	5	5	5	0	10	6
		52	5	10	0	5	10	10	0	10	2
Pueblo CO	45		5	10	0	10	10	10	0	0	0
		45	5	10	0	10	10	10	0	0	0
Tyler, TX	45		5	0	15	10	5	10	0	0	0
		50	5	0	15	10	10	10	0	0	0
Lincoln NE	44		5	10	5	5	10	2	7	0	0
		44	5	10	5	5	10	2	7	0	0
Gallup NM	42		5	10	0	5	5	10	0	5	2
		47	5	10	0	5	5	10	0	10	2

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
New Orleans LA	42		5	10	0	0	5	10	0	10	2
		42	5	10	0	0	5	10	0	10	2
Altoona-Johnstown	37		5	10	0	0	0	10	0	10	2
		42	5	10	0	5	0	10	0	10	2
New York NY	37		0	10	5	5	10	0	7	0	0
		37	0	10	5	5	10	0	7	0	0
Portland OR	37		5	10	0	5	0	10	7	0	0
		30	5	10	0	5	0	10	0	0	0
Victoria TX	37		5	10	0	5	0	10	7	0	0
		37	5	10	0	5	0	10	7	0	0
Fairbanks AK	35		5	10	5	0	5	10	0	0	0
		25	5	10	5	0	5	0	0	0	0
Norwich CT	35		5	10	0	5	5	10	0	0	0
		35	5	10	0	5	5	10	0	0	0
Phoenix AZ	35		5	10	0	5	5	10	0	0	0
		35	5	10	0	5	5	10	0	0	0
Sioux Falls SD	35		5	10	5	5	0	10	0	0	0
		27	5	7	0	5	0	10	0	0	0
St. Cloud MN	35		0	10	5	5	10	5	0	0	0
		30	0	10	0	5	10	5	0	0	0
Santa Fe NM	31		0	10	0	5	0	5	7	0	4
		31	0	10	0	5	0	5	7	0	4
Alexandria LA	30		0	10	0	5	5	2	8	0	0
		35	0	10	0	5	5	2	8	5	0
Helena MT	30		5	10	0	5	0	10	0	0	0
		30	5	10	0	5	0	10	0	0	0

Diocesan Financial Transparency: 2022/2021 Scores

Listing by 2022 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2022	2021	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rockville Ctr NY	30		5	10	0	5	0	10	0	0	0
		40	5	10	0	5	10	10	0	0	0
Steubenville OH	30		5	10	0	5	0	10	0	0	0
		30	5	10	0	5	0	10	0	0	0
New Ulm MN	28		5	0	0	5	0	10	8	0	0
		45	5	10	5	5	10	10	0	0	0
Shreveport LA	27		5	0	0	5	5	10	0	0	2
		37	5	10	0	5	5	10	0	0	2
Brownsville TX	25		5	10	0	0	0	10	0	0	0
		25	5	10	0	0	0	10	0	0	0
Springfield MA	25		5	10	0	0	0	10	0	0	0
		30	5	10	0	5	0	10	0	0	0
Colorado Springs CO	22		5	10	0	5	0	2	0	0	0
		30	5	10	5	5	0	5	0	0	0
El Paso TX	22		5	10	0	5	0	2	0	0	0
		22	5	10	0	5	0	2	0	0	0
Tulsa, OK	20		0	10	0	5	0	5	0	0	0
		20	0	10	0	5	0	5	0	0	0
St. Thomas VI	7		0	0	0	5	0	2	0	0	0
		17	0	10	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.