



Measuring and Ranking Diocesan Online Financial Transparency: 2023 Report

During the summer of 2023, Voice of the Faithful carried out its seventh annual review of the financial transparency displayed via the websites of all dioceses belonging to the U.S. Conference of Catholic Bishops (USCCB). In 2023 the number of dioceses we reviewed dropped from 177 to 176 due to the merger of the Archdiocese of Anchorage with the diocese of Juneau.

The 2023 review, along with those conducted in 2017 through 2022, 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 also will 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 that change, 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 statements, 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 *timely* 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 dioceses have made a clear public commitment to financial transparency. Others reveal almost nothing. This 2023 report, and the six 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.

2023 Review Process

The 2023 review began on June 1, 2022, and ended on August 31, 2022. All 176 dioceses were notified of the dates of the review and each website was scored during that period. Current financial information, including audited financial statements, was required to be posted on the website during the review period in order for the diocese to receive full credit. The reviews were conducted by three independent reviewers using the 2023 Worksheet, which can be found in Appendix A. Following the independent reviews, VOTF reconciled all scores to ensure that each diocese received proper credit.

Diocesan Financial Transparency in 2023

This year a new high of 10 U.S. dioceses received a score of 100%. Despite this significant improvement in high-scoring dioceses, the overall average U.S. diocesan transparency score increased only from 70% in 2022 to 71% in 2023. This continues a pattern of incremental overall progress noted during the history of the review since 2017. The gradual increase in financial transparency scores over time does not reflect gradual progress by each individual diocese, however, but reflects significantly increased scores on the part of some dioceses and almost equal decreases in the scores of others. We have noted this trend in previous Financial Transparency Reviews, and it was also apparent in the results of the 2022 and 2023 VOTF Governance Reviews. ([Financial Accountability - Voice of The Faithful \(votf.org\)](https://www.votf.org))

VOTF considers the posting of current audited financial statements to be the hallmark of diocesan financial transparency. The number of dioceses posting current reports went from 115 last year to 116 in 2023. Posting information concerning the Diocesan Finance Council (DFC) is also a sign of financial transparency. Each diocese is required by Canon Law to have a DFC, and participation by lay members of the diocese in the DFC can be a key element in financial transparency.

Last year the number of dioceses posting a current DFC membership list increased from 84 to 95 but that number dropped back to 93 in 2023. Dioceses often lost credit for a current DFC list because they failed to update their DFC membership at the same time they

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updated their financial statement. Although partial credit is allowed for an out-of-date financial statement depending on its age, we give no credit for an out-of-date DFC list.

Full results of the 2023 review are listed alphabetically in Appendix B and by score in Appendix C. All 10 top-scoring dioceses this year received a score of 100%, so they are shown in alphabetical order in Table 1.

The Top Ten in 2023

Table 1 –Size and Assets of the Top Ten Dioceses

Archdioceses in bold

Diocese	Scores		Net Assets (\$)	# of Catholics	# of Parishes
	2023	2022			
Belleville, IL	100%	98%	1,262,405	70,000	100
Charleston, SC	100%	100%	71,086,677	192,764	94
Erie, PA	100%	90%	16,064,512	195,243	93
Kansas City, KS	100%	92%	85,039,899	181,000	107
Lexington, KY	100%	100%	17,051,752	41,004	59
Orlando, FL	100%	100%	77,286,516	382,018	81
Philadelphia, PA	100%	99%	76,640,136	1,045,208	214
Pittsburgh, PA	100%	92%	11,809,111	625,490	61
Rochester, NY	100%	100%	66,164,152	302,136	86
Scranton, PA	100%	100%	12,384,734	249,000	114

The 10 dioceses in Table 1 range in size from the Archdiocese of Philadelphia, members numbering 1,045,208 and net assets of \$76,640,136, to Lexington KY with only 41,004 Catholics and assets of \$17,051,752. These data demonstrate that diocesan size and financial resources are not key factors in achieving financial transparency.

All the dioceses in Table 1 also have received high transparency scores in recent years. Charleston, Lexington, Orlando, Rochester, and Scranton scored 100% in 2022, and Erie and Philadelphia scored 100% in prior years. In 2023, the dioceses of Belleville, Kansas

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City KS, and Pittsburgh all scored 100% for the first time. It is also interesting to note that four of the top ten dioceses are in Pennsylvania.

The Next Eleven

The diocese of Stockton ranked second, scoring 97%, as it did last year. Stockton continues to lose three points because their DFC list does not include terms of service and members' credentials. The next 10 dioceses on the list share third place in the diocesan ranking: all scored 96%. The 10 dioceses lost points on Question 10, concerning parish collection security, because they either do not require the use of tamper-evident bags for storing the collection or do not require at least three unrelated counters on a parish counting team.

Table 2 – Next 11 Highest-Scoring Dioceses in 2023

*Archdioceses in **bold***

Diocese	Scores by % 2023 2022	Net Assets (\$)	# of Catholics	# of Parishes
Stockton, CA	97% 97%	424,255	226,482	35
Baltimore, MD	96% 96%	128,169,999	525,500	153
Charlotte, NC	96% 96%	245,266,016	291,225	77
Covington, KY	96% 96%	32,926,062	92,736	48
Des Moines, IA	96% 96%	5,268,684	107,898	80
Ft. Wayne-So. Bend	96% 96%	26,723,198	139,403	81
Orange, CA	96% 86%	259,985,448	1,357,624	60
Raleigh, NC	96% 92%	105,442,637	243,934	81
Seattle, WA	96% 96%	43,940,000	606,611	136
Winona-Rochester, MN	96% 96%	10,075,697	133,837	91
Youngstown, OH	96% 72%	44,862,202	163,650	84

All dioceses in Table 2 previously received high financial transparency scores. Many scored between 91 and 100% in 2022, but the Dioceses of Orange and Youngstown deserved credit for substantial improvements this year, moving them into a tie for third place. Orange lifted its score 10 points in 2023 by providing a current, detailed list of DFC members. Youngstown gained 24 points by posting a current DFC list and full contact information for its business office and by requiring at least three unrelated counters for parish collections.

The Five Most-Improved Dioceses and the Five Losing Most Points in 2023

Table 3 shows the five dioceses with most improved scores in 2023. All posted an audited financial statement for the first time this year. Although Fairbanks has posted financial reports in the past, auditor's footnotes were not included until 2023. These are required for the statement to be considered validly audited.

In the past we have noted an increase in transparency scores in the dioceses emerging from bankruptcy. Three of the most-improved dioceses in Table 3 – Fairbanks, Helena, and Spokane – have completed bankruptcy proceedings. The Archdiocese of Mobile and the Diocese of Springfield MA have not filed for bankruptcy.

Table 3 – Five Most-Improved Dioceses 2022 to 2023

*Archdioceses in **bold***

Diocese	2023 Score %	2022 Score %	Difference
Helena, MT	70	30	40
Spokane, WA	92	52	40
Fairbanks, AK	70	35	35
Mobile, AL	92	57	35
Springfield, MA	60	25	35

In addition to the five most-improved dioceses, this year we have also included a list of the five dioceses that lost the most points between 2022 and 2023. All five dioceses in Table 4 lost points, in part, because a current financial statement was no longer posted to the diocesan website during the 2023 review period. This is always a cause for concern.

Table 4 – Five Dioceses Losing Most Points 2022 to 2023

No Archdioceses in this category

Diocese	2023 Score %	2022 Score %	Difference
Reno, NV	20	67	47
Joliet, IL	52	95	43
Lubbock, TX	35	60	25
Nashville, TN	54	77	23
Brooklyn, NY	30	50	20

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A comparison of Tables 3 and 4 illustrates one reason why overall diocesan financial transparency performance has increased only incrementally since 2017, despite significant gains by many U.S. dioceses. In 2023, the five dioceses in Table 4 were responsible for a loss of a total of 158 points. This nearly erased the gain of 185 points achieved by the five most-improved dioceses shown in Table 3.

The Dioceses of Reno and Joliet lost 47 and 43 points respectively and failed to post current audited financial statements in 2023. Both Reno and Joliet redesigned their websites since our last review, so the information may have been lost in the process. Unless great care is taken to ensure the continuity of links to documents such as financial statements and collection security policies, important financial information can disappear from a redesigned website. Information that had been previously available disappeared entirely from Reno's website. Joliet's finance page disappeared, along with its DFC list and its policies and procedures manual to include the Sunday collection procedures.

The Diocese of Lubbock lost 25 points between 2022 and 2023 because its search feature disappeared and because the auditor's footnotes were omitted from their financial report. As previously noted, without footnotes a financial statement cannot be considered audited. When a dioceses omits critical financial information that it has provided in the past, it should be a source of concern for members of the diocese, and inquiries concerning the reason for the change might be appropriate.

The Diocese of Nashville similarly posted only a financial summary in 2023 instead of the audited financial statement it had provided in 2022. The last diocese in Table 4, the Diocese of Brooklyn, has not posted a new financial statement since 2017. That report, which is still posted to the diocesan website, is more than five years old and does not provide any currently useful financial information. It is too outdated to be scored.

Distribution of Scores in 2022 and 2023

Figures 1a and 1b show the distribution of diocesan Financial Transparency scores in 2022 and 2023 respectively. The heights of the columns represent the number of dioceses scoring in a given range. Thus, Column 1 represents the number of dioceses receiving scores in the range of 1 to 10%; Column 2 represents dioceses scoring 11-20%; and so on. With a record of 10 dioceses achieving a perfect score in 2023, compared to 5 dioceses last year, it is clear that many high-scoring dioceses are making steady progress. Figures 1a and 1b show that 44 dioceses scored in the 91-100% range compared to 37 last year. High-transparency dioceses tend to achieve steady increases in their scores over time, reflecting an ongoing commitment to transparency.

Figure 1a. 2022 Distribution of Diocesan Financial Transparency Scores

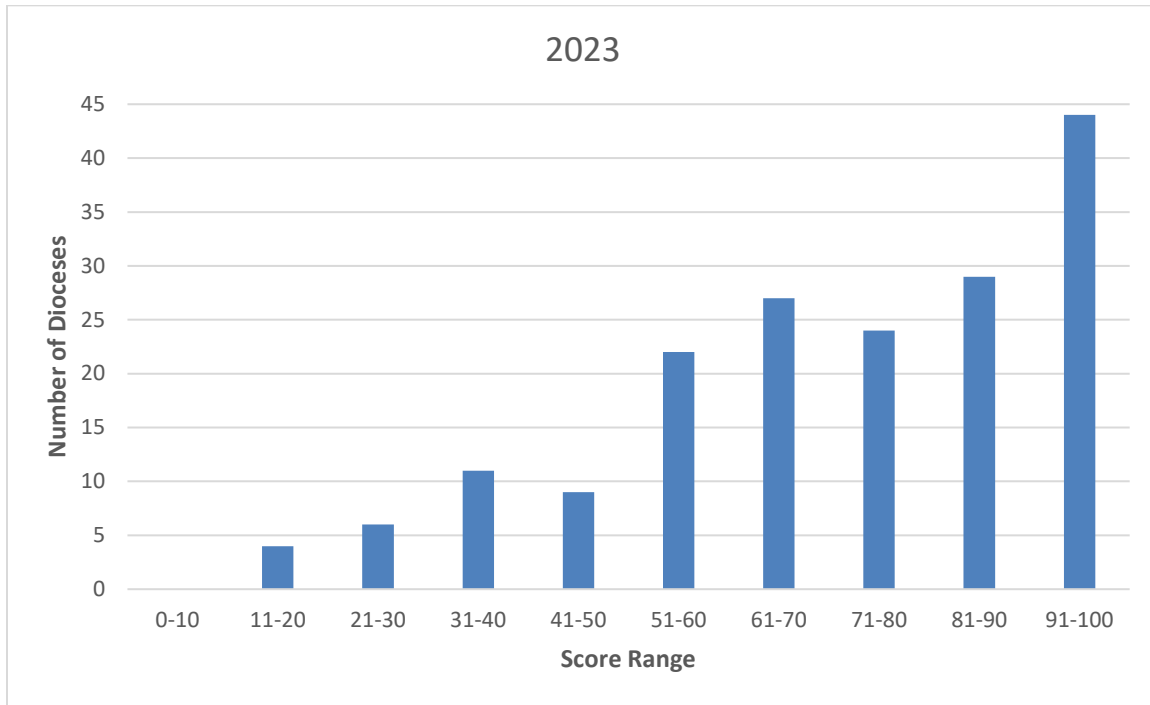
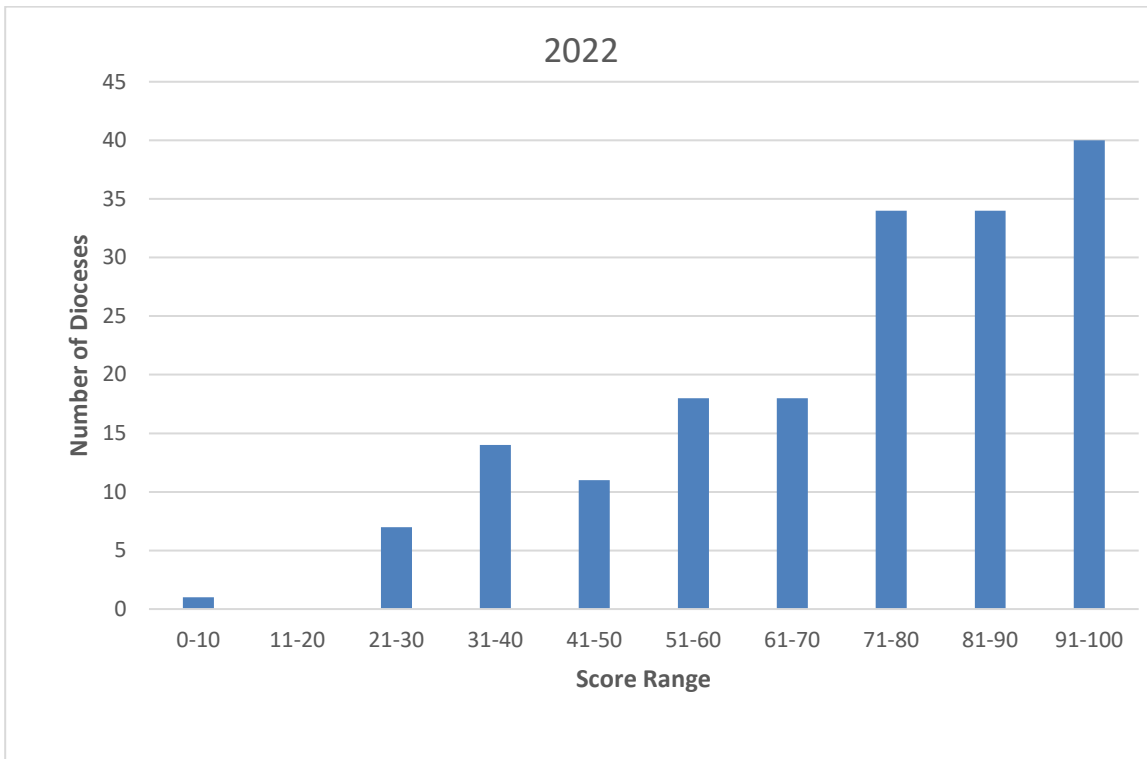


Figure 1b. 2023 Distribution of Diocesan Financial Transparency Scores



The Five Lowest Scoring Dioceses

The five dioceses shown in Table 5 have the lowest transparency scores in the USCCB. Their net assets are unknown because none posted a financial report in 2023. St. Thomas improved its score by 10 points after restoring its search feature, which disappeared last year. In 2022 it was the only diocese scoring in the range of 1 to 10%. It moved up into the 11 to 20% range this year while several other dioceses dropped down to join them, including the Diocese of Reno whose 2023 score dropped 47 points.

Table 5 – Scores, Sizes, and Assets of the Five Lowest-Scoring Dioceses

Diocese	Scores by %		Net Assets (\$)	# of Catholics	# of Parishes
	2023	2022			
Steubenville OH	22%	30%	No report	30,199	51
Reno NV	20%	67%	No report	108,650	26
Tulsa, OK	20%	20%	No report	62,174	77
Shreveport LA	19%	27%	No report	37,986	27
St. Thomas V.I.	17%	7%	No report	32,500	8

As discussed above, Reno redesigned its website sometime in early 2023. Their finance website page disappeared from the new website and no financial transparency information could be found by any of our reviewers. Steubenville and Shreveport each lost points because the names of business office contacts in addition to the CFO or other official disappeared from their websites.

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 2022 and 2023

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 statements 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 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.

During the 2022 review, four dioceses stood out with excellent finance pages: Scranton, Fall River, Covington and Seattle. Their web pages were well organized and made key financial information easily accessible. All four dioceses maintained an excellent financial webpage in 2023. This year several additional dioceses made significant improvements in financial transparency by implementing a clear and accessible central financial webpage.

In addition to the four dioceses recognized in 2022, newcomers to the list are: the Dioceses of Jackson, Lexington, Pensacola-Tallahassee, and Youngstown. Memphis also had a very good finance page, but their audited financial statements were not posted in an easily accessible place on the page. They are found by clicking the 'documents' tab to a second page and are located at the bottom of that page. The Memphis CFO also published a letter

explaining why they received and continue to receive a qualified opinion from their auditor, and a concise and informative summary of their assessment or Cathedraticum (Question 6).

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

Maximum Score 10 points; Average Score 9.5 in 2022 and 9.6 in 2023

- 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.

Yet sometimes even a “workable” search engine may not produce any important financial information. If those seeking audited financial statements 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.

We are pleased that the average score on this question increased this year after dropping in 2022. Most dioceses have a search engine on their website and many produce substantive results. One limitation of most search engines is that they do not search contents of PDF documents posted to the site. Because many dioceses post their list of DFC members or contacts for the business office in a PDF directory, this information is not easily accessible using the search engine.

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 17.8 in 2022 and 17.9 in 2023

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 2021-2022 fiscal year, from July 1, 2021, to June 30, 2022. A handful of U.S. dioceses close their fiscal year on December 31, so they are given until September 30, 2023, to post their statements for January 1 to December 31, 2022. Tables 6 and 7 contain data on diocesan financial reporting in 2023 and 2022, respectively.

Table 6 – Audited Financial Reports Posted in 2023

Audited Reports	Dioceses	Archdioceses	All	% All
Current FY	90	26	116	66
Not Current	16	2	18	10
Summary Only	13	2	15	9
None Posted	24	3	27	15
<i>Totals</i>	<i>143</i>	<i>33</i>	<i>176</i>	<i>100</i>

Table 7 – 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
<i>Totals</i>	<i>145</i>	<i>32</i>	<i>177</i>	<i>100</i>

Note that the Diocese of Juneau merged with the Archdiocese of Anchorage before the beginning of the 2023 review period, dropping the number of USCCB dioceses from 177 to 176 in 2023.

This year the number of dioceses posting current audited financial statements rose from 115 to 116, following the pattern of incremental improvement generally observed since 2017. All five dioceses with most improved scores listed in Table 3, Helena, Spokane, Fairbanks, Mobile and Springfield MA, posted audited financial statements for the first time in 2023, so they are among those 116 cited in Table 6. Along with these bright spots, however, there were several dioceses whose actions suggest that their commitment to posting current audited financial statements may be softening.

Dioceses posting noncurrent audited financial statements

Of the 18 dioceses in Table 6 that did not have a current audited financial statement posted in 2023, 10 of them usually have their current statements posted on their websites in time for our review. Their financial reports are all now 1 year out of date. They are the Dioceses of Albany NY, Corpus Christi TX, Grand Island NE, Hartford CT, La Crosse WI, Marquette MI, Monterey CA, Oakland CA, Sacramento CA, and Springfield-Cape Girardeau, MO. Both Albany and Oakland filed for bankruptcy in 2023.

These 10 dioceses have exhibited a commitment to financial transparency in the past, and they may have posted 2021-2022 audited statements since the end of September when we last checked diocesan websites for audited financial reports. Timely posting of financial reports is essential to transparency, but better late than never.

Three locations – Birmingham, Camden, and Lake Charles – stopped posting audited statements after 2018 and 2019, and Portland ME last posted a current audited statement in 2020. Harrisburg, which has been in bankruptcy, indicated it would not post an audited statement until after its bankruptcy proceedings are completed. According to their website, the proceedings were completed in February 2023, so we hope to see one next year.

Dioceses posting summaries

Summary financial reports are most often compiled from the audited financial statement and can be beneficial since they usually explain details of the finances of a diocese in more user-friendly terms. The best summaries often combine financial information and operating information such as the number of Catholics; number of parishes, sacramental activity, and the like. These are similar to the statements provided by many for-profit businesses, which seek to tell a full story.

It is a concern, however, when a diocese publishes *only* a summary without also providing a full audited report. Without the details of a full audited statement, including the footnotes, summaries can report fiscal activities in a more positive or negative light or not report certain activities at all. When the audited financial statement is not available, the summary information cannot be compared to the audit for accuracy.

Of the 15 dioceses that posted only a financial summary, 11 dioceses (Beaumont, Denver, Honolulu, Lincoln, Metuchen, New Ulm, New York, Peoria, St. Cloud, Sioux Falls, and Wichita) have consistently done so since VOTF began our Financial Transparency reviews in 2017. Nashville posted a current audited statement last year, which helped it to earn the second most improved diocese in 2022, but this year only posted a brief summary. To build trust, financial transparency must be consistent.

Lubbock and Springfield IL both posted financial reports that did not include the auditor's footnotes, which are an integral part of the audit and are required according to GAAP (Generally Accepted Accounting Practices), and by the USCCB's own Guide to Best Practices, entitled Diocesan Financial Management, published June 22, 2022.

(<https://www.usccb.org/about/financial-reporting/upload/diocesan-financial-management.pdf>) Because the footnotes were missing, reviewers could not award either diocese points for having an audited report posted; instead, they gave each location points for having a current summary.

Dioceses posting no financial report

The USCCB Diocesan Financial Management guide states that the diocese should publish the annual financial report, including statements, footnotes, and the report of the independent auditor, so that it is available to all registered households. Despite this guidance, 27 dioceses do not have any kind of financial report published on their website. Of that number, 16 have posted no financial information since VOTF began its financial transparency reviews in 2017. Those 16 dioceses are: Alexandria, Altoona-Johnstown, Baton Rouge, Columbus, Fresno, Gallup, Gary, Portland OR, Pueblo, Rockford, Rockville Centre, Santa Fe, St. Thomas V.I., Steubenville, Tulsa, and Victoria.

The other 11 dioceses – Brooklyn, Brownsville, Colorado Springs, El Paso, New Orleans, Norwich, Phoenix, Reno, San Angelo, Shreveport, and Sioux City – all have at one time posted audited financial statements or financial summaries but stopped doing so within the past five years.

Qualified and unqualified audited financial statements

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. Some qualified opinions are based on longstanding diocesan accounting practices such as failing to incorporate all entities under the control of the diocese (e.g. diocesan cemeteries, local Catholic Charities, etc.) into the financial report and may require some time to resolve.

In 2023, eight dioceses received qualified opinions on current audited financial statements. They were the Dioceses of Amarillo TX, Burlington VT, Evansville IN, Helena MT, Knoxville TN, Madison WI, Memphis TN, and Saginaw MI. Five of these dioceses (Amarillo, Evansville, Knoxville, Memphis, and Saginaw) also received qualified opinions on current reports in 2022 for the same reasons.

Burlington received a qualified opinion from 2017 to 2019 but stopped posting audited financial statements after 2019, so it was not on this list in 2022. This year Burlington received full credit for posting its 2020-22 audited report, and again received the same qualified opinion. Helena posted a current audited statement this year for the first time since our review began, so it wasn't on the list in 2022. Madison customarily posts a current audited statement but received a qualified report for the first time in 2023.

We commend the CFO of Memphis for posting a detailed explanation of their qualified opinion in his 2022 Financial Report Highlights document. We also congratulate the Diocese of Las Cruces NM—after several years of receiving a qualified opinion based on the reporting of the priests' retirement benefits plan, Las Cruces was able to resolve the problem and received an unqualified opinion in 2023 from the same audit firm.

Scope of the VOTF Financial Transparency Review

From the beginning, VOTF has chosen to focus its review of diocesan financial statements on the central administration (often called the Chancery) of the diocese. This was a decision based on practical reality; with nearly 200 dioceses, we chose to limit the initial scope to the diocesan central administration. We recognize, however, that for many dioceses the central administration represents just the proverbial “tip of the iceberg” of its financial operations. Several particular examples of related entities are pension funds, cemetery operations, and diocesan foundations. The most transparent dioceses provide separate audited financial statements for many of these related entities. This is a complex issue which VOTF is studying for future reviews and reports.

Question 5 – Annual Appeal Maximum Score 10 points; Average Score 8.6 in 2022 and 8.7 in 2023

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 its website. Only a handful of U.S. dioceses do not conduct an annual appeal. The dioceses that post an audited financial statement 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.

Question 6 – Annual Assessments (*cathedraticum*)

Maximum Score 10; Average Score 7.7 in 2022 and 8.1 in 2023

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 has often been harder to find. Often our reviewers only found information on the use of the assessment within the audited financial statement 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.

The average score on Question 6 increased substantially from 7.7 in 2022 to 8.1 in 2023, so more dioceses are providing information concerning their assessment. Dioceses wishing to join them might consider this example from the website of the Diocese of Charlotte:

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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/wp-content/uploads/2023/11/Financial-Policy-Manual.pdf>

Information on the assessment can be found in several locations on diocesan websites, to include the parish finance policy manual, the audited financial statement, or the information about the annual appeal. We are pleased that an increasing number of dioceses included a separate link on their finance page to the *cathedraticum*/assessment in 2023.

Both the Archdiocese of Baltimore and the Diocese of Memphis posted such links and went above and beyond by explaining the formula that they use to calculate the assessment and what offices/services are supported by the funds collected. Memphis posted a 2022 *cathedraticum* revenue and expense report (<https://cdom.org/wp-content/uploads/2023/08/Cathedraticum-Expenditures-FYE-June-2022.pdf>). In addition to the user-friendly worksheet, they also explain each of the categories. Baltimore

published a 2023 in-depth cathedralricum budget (<https://www.archbalt.org/wp-content/uploads/2023/02/FY23-Central-Service-Budget.pdf>).

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

Maximum Score 10 points; Average Score 8.9 in 2022 and 2023

- 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 4.7 in 2022 and 4.6 in 2023

- 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 2023) 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, which are 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.

After the publication by VOTF of *Lay Involvement in the Governance of the Church by and Through the Diocesan Finance Council: 2022* in June 2022, added attention was drawn to the importance of the DFC. Perhaps in part due to this attention, the scores on Question 8 in the 2022 Financial Transparency review carried out from June to August of 2022 showed significant improvement, increasing from 4.1 to 4.7. Unfortunately that increase was followed by a slight decrease from 4.7 to 4.6 this year and the number of dioceses posting a current DFC list dropped from 95 to 93 in 2023.

Dioceses often lose credit for a current DFC list because they fail to update the DFC membership at the same time they update their financial report. Although some credit may be given for an out-of-date audited financial statement depending on its age, no credit is given for an out-of-date DFC membership list.

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 2022 and 5.5 in 2023

- Award 5 points if policies and procedures are listed anywhere on the website.*
- 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 3.0 in 2022 and 3.1 in 2023

- Award 2 points if such procedures are posted.*
- Add 4 points if serially numbered tamper-evident containers are required.*
- 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 has a particular impact for Question 10 on collection security. Often such 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 2023 financial transparency review demonstrated that the average overall financial reporting score increased incrementally from 70% in 2022 to 71% in 2023.
- This incremental increase in financial transparency does not reflect incremental progress by each individual diocese, but rather significantly increased scores on the part of some dioceses and almost equal decreases in the scores of others.
- 116 U.S. dioceses posted current audited financial statements in 2023, compared to 115 last year, but several dioceses that have regularly posted current audited statements failed to update their financial reports in a timely fashion this year.

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.
- If you are interested in more detailed information about your diocese, especially as it compares to other dioceses in the USCCB, please consult the VOTF Financial Online Database at <https://fms.votf.org/fmi/webd/VOTF?homeurl=https://www.votf.org> . The database includes both demographic and financial information going back to 2017.

Appendix

Appendix A: Worksheet for Measuring Transparency

Appendix B: Transparency Scores, Alphabetical Listing

Appendix C: Transparency Scores, Ranked by Scores

Appendix D: Bankruptcies in U.S. Dioceses in 2023

100 Point Worksheet to Summarize Financial Transparency & Accountability Criteria Concerning U.S. Dioceses/Archdioceses for 2023

Diocese: "[Enter name of arch/diocese]" URL address: "[Enter homepage URL]"

Date of Review: "[Enter MM/DD/YY]"

Reviewer's Initials:

Score	Description	Yes	No	Other	Links & 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—10	2. Does the website have a workable internal search function? Score: 0 - 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 homepage. c. Add 3 points if any financial information* can be found using the search function.				
0—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 <i>no</i> 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 – 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.				

***“Any financial information”** can include, but not be 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.

** **“Current”** is defined as the audited statement for the most recently ended fiscal year if posted to the website within 9 months following the end of that fiscal year, or which is found to be present when the website review is conducted.

0—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—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 7.b is accessible from the finance page referenced in Question 1.</p>				
0—10	<p>8. Are members of the <i>current</i> diocesan finance council identified? If a current, dated list cannot be found, no points will be awarded. Score: 0 – 10 points</p> <p>a. Award 5 points if 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 -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 they are accessible from the finance page referenced in Question 1.</p>				
0—10	<p>10. Are detailed and consistent parish collection and 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: "[Enter sum of nos. 1 thru 10]" (maximum possible score = 100)

Appendix B: Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Albany NY	52		5	10	15	10	10	2	0	0	0
		62	5	10	25	10	10	2	0	0	0
Alexandria LA	33		0	10	0	5	5	5	8	0	0
		30	0	10	0	5	5	2	8	0	0
Allentown PA	72		5	10	25	10	10	10	0	0	2
		79	5	10	25	10	10	10	7	0	2
Altoona-Johnstown PA	37		5	10	0	0	0	10	0	10	2
		37	5	10	0	0	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
Anch.-Juneau AK	73		5	10	25	10	5	10	8	0	0
Anchorage AK		73	5	10	25	10	5	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
		91	5	10	25	10	5	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
		54	5	10	15	5	10	2	0	5	2
Baltimore MD	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	55		5	10	5	5	5	10	0	5	10
		50	5	10	0	5	5	10	0	5	10

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Belleville IL	100		5	10	25	10	10	10	10	10	10
		98	5	10	25	10	10	10	8	10	10
Biloxi MS	86		5	10	25	10	10	10	0	10	6
		96	5	10	25	10	10	10	10	10	6
Birmingham AL	59		5	10	10	10	10	2	0	10	2
		59	5	10	10	10	10	2	0	10	2
Bismarck ND	89		5	10	25	10	10	10	7	10	2
		79	5	10	15	10	10	10	7	10	2
Boise ID	67		5	0	25	10	10	10	7	0	0
		65	5	10	25	10	5	10	0	0	0
Boston MA	93		5	10	25	10	10	10	7	10	6
		77	5	10	25	10	5	10	0	10	2
Bridgeport CT	86		5	0	25	10	10	10	10	10	6
		86	5	0	25	10	10	10	10	10	6
Brooklyn NY	30		5	10	0	5	0	10	0	0	0
		50	5	10	10	10	5	10	0	0	0
Brownsville TX	32		5	10	0	0	0	10	7	0	0
		25	5	10	0	0	0	10	0	0	0
Buffalo NY	92		5	10	25	10	10	10	10	10	2
		84	5	10	25	5	10	10	7	10	2
Burlington VT	81		5	10	20	10	10	10	0	10	6
		76	5	10	15	10	10	10	0	10	6
Camden NJ	77		5	10	10	10	10	10	10	10	2
		82	5	10	15	10	10	10	10	10	2

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	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
		96	5	10	25	10	10	10	10	10	6
Cheyenne WY	75		5	10	25	10	10	5	10	0	0
		80	5	10	25	10	10	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	80		5	10	25	10	10	10	0	10	0
		70	5	10	25	10	10	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
		22	5	10	0	5	0	2	0	0	0
Columbus OH	51		5	10	0	5	5	10	0	10	6
		46	5	10	0	5	0	10	0	10	6
Corpus Christi TX	60		5	10	15	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Covington KY	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Crookston MN	65		5	10	25	10	5	10	0	0	0
		55	5	0	25	10	5	10	0	0	0
Dallas TX	57		5	10	5	5	10	10	0	10	2
		52	5	10	0	5	10	10	0	10	2

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	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	63		5	10	5	5	10	10	7	5	6
		68	5	10	5	5	10	10	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
Detroit MI	93		5	10	25	10	10	10	7	10	6
		84	5	10	25	10	10	0	8	10	6
Dodge City KS	80		5	10	25	10	10	10	0	10	0
		90	5	10	25	10	10	10	10	10	0
Dubuque IA	72		5	10	25	10	5	10	7	0	0
		72	5	10	25	5	10	10	7	0	0
Duluth MN	55		5	0	25	10	5	10	0	0	0
		50	5	0	25	10	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	100		5	10	25	10	10	10	10	10	10
		90	5	10	15	10	10	10	10	10	10
Evansville IN	62		5	0	20	10	10	10	7	0	0
		72	5	10	20	10	10	10	7	0	0
Fairbanks AK	70		5	10	25	10	10	10	0	0	0
		35	5	10	5	0	5	10	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
		80	5	10	25	10	10	10	10	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

	Total Scores		Scores per Question (see worksheet for total possible on each)								
Diocese	2023	2022	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
		92	5	10	25	10	10	10	10	10	2
Fresno CA	54		5	10	0	5	10	10	7	5	2
		54	5	10	0	5	10	10	7	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	47		5	10	0	5	5	10	0	10	2
		42	5	10	0	5	5	10	0	5	2
Galves.-Houston TX	65		5	10	25	5	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
		49	5	10	0	5	0	10	7	10	2
Gaylord MI	82		5	10	25	10	10	10	0	10	2
		67	5	10	25	10	0	10	0	5	2
Grand Island NE	52		5	10	15	10	10	2	0	0	0
		62	5	10	25	10	10	2	0	0	0
Grand Rapids MI	72		5	10	25	10	10	10	0	0	2
		52	5	10	15	10	0	10	0	0	2
Great Falls-Billings MT	71		5	10	25	5	10	10	0	0	6
		76	5	10	25	10	10	10	0	0	6
Green Bay WI	77		5	10	25	10	5	10	0	10	2
		67	5	10	15	10	5	10	0	10	2
Greensburg PA	92		5	10	25	10	10	10	10	10	2
		82	5	10	15	10	10	10	10	10	2
Harrisburg PA	74		5	10	10	10	10	10	7	10	2
		77	5	10	10	10	10	10	10	10	2

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Hartford CT	72		5	10	15	10	10	10	0	10	2
		57	5	10	25	10	5	2	0	0	0
Helena MT	70		5	10	20	10	5	10	10	0	0
		30	5	10	0	5	0	10	0	0	0
Honolulu HI	53		5	10	5	5	10	5	7	0	6
		53	5	10	5	5	10	5	7	0	6
Houma-Thibodaux LA	77		5	10	25	10	10	10	0	5	2
		84	5	10	25	10	10	10	7	5	2
Indianapolis IN	89		5	10	25	10	10	10	7	10	2
		89	5	10	25	10	10	10	7	10	2
Jackson MS	92		5	10	25	10	10	10	10	10	2
		87	5	10	25	10	5	10	10	10	2
Jefferson City MO	82		5	10	25	10	10	10	0	10	2
		86	5	10	25	10	5	10	9	10	2
Joliet IL	52		0	10	20	10	10	2	0	0	0
		95	5	10	25	10	10	10	9	10	6
Juneau AK	Merged with the archdiocese of Anchorage										
		68	5	10	20	5	10	10	8	0	0
Kalamazoo MI	70		5	10	25	10	0	10	0	10	0
		70	5	10	25	10	0	10	0	10	0
Kansas City KS	100		5	10	25	10	10	10	10	10	10
		92	5	10	25	10	10	10	10	10	2
KS City-St. Jos. MO	92		5	10	25	10	10	10	10	10	2
		89	5	10	25	10	10	10	7	10	2
Knoxville TN	74		5	10	20	10	10	10	7	0	2
		72	5	10	20	10	10	10	7	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
La Crosse WI	67		5	10	15	10	10	10	0	5	2
		70	5	10	25	10	10	10	0	0	0
Lafayette IN	92		5	10	25	10	10	10	10	10	2
		91	5	10	25	10	10	10	9	10	2
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	49		0	10	10	10	10	2	0	5	2
		46	0	7	10	10	10	2	0	5	2
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
		65	5	10	25	10	10	5	0	0	0
Las Cruces NM	65		5	10	25	5	10	10	0	0	0
		62	5	10	15	10	5	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
		100	5	10	25	10	10	10	10	10	10
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
		65	5	10	25	10	5	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: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Lubbock TX	35		5	0	5	5	10	10	0	0	0
		60	5	10	15	10	10	10	0	0	0
Madison WI	77		5	10	20	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2
Manchester NH	80		5	10	25	10	10	10	8	0	2
		75	5	10	25	5	10	10	8	0	2
Marquette MI	86		5	10	15	10	10	10	10	10	6
		86	5	10	25	10	0	10	10	10	6
Memphis TN	91		5	10	20	10	10	10	10	10	6
		81	5	0	20	10	10	10	10	10	6
Metuchen NJ	75		5	10	5	5	10	10	10	10	10
		61	5	10	5	5	10	10	10	0	6
Miami FL	71		5	10	25	10	5	10	0	0	6
		61	5	10	15	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	92		5	10	25	10	10	10	10	10	2
		57	5	10	5	5	10	10	10	0	2
Monterey CA	83		5	10	15	10	10	10	7	10	6
		93	5	10	25	10	10	10	7	10	6
Nashville TN	54		5	10	5	5	10	10	7	0	2
		77	5	10	25	5	10	10	10	0	2
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	43		5	10	5	5	0	10	8	0	0
		28	5	0	0	5	0	10	8	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	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
		86	5	10	25	10	10	5	9	10	2
Norwich CT	30		5	10	0	5	0	10	0	0	0
		35	5	10	0	5	5	10	0	0	0
Oakland CA	60		5	10	15	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Ogdensburg NY	70		5	10	25	5	5	0	8	10	2
		72	5	10	25	5	5	10	0	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	71		5	10	15	10	10	5	0	10	6
		81	5	10	25	10	10	5	0	10	6
Orange CA	96		5	10	25	10	10	10	10	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	86		5	10	25	10	10	10	0	10	6
		89	5	10	25	10	10	10	7	10	2
Palm Beach FL	76		5	10	25	10	10	10	0	0	6
		76	5	10	25	10	10	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	92		5	10	25	10	10	10	10	10	2
		77	5	10	25	10	10	10	7	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	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	100		5	10	25	10	10	10	10	10	10
		99	5	10	25	10	10	10	9	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	100		5	10	25	10	10	10	10	10	10
		92	5	10	25	10	10	10	10	10	2
Portland ME	55		5	10	15	10	5	10	0	0	0
		60	5	10	15	10	10	10	0	0	0
Portland OR	37		5	10	0	5	0	10	7	0	0
		37	5	10	0	5	0	10	7	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	96		5	10	25	10	10	10	10	10	6
		92	5	10	25	10	10	10	10	10	2
Rapid City SD	77		5	10	25	10	10	10	7	0	0
		77	5	10	25	10	10	10	7	0	0
Reno NV	20		0	10	0	5	0	5	0	0	0
		67	5	10	10	10	10	10	0	10	2
Richmond VA	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Rochester NY	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	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
		30	5	10	0	5	0	10	0	0	0
Sacramento CA	82		5	10	15	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	70		5	10	25	10	10	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
		90	5	10	25	10	10	10	8	10	2
San Angelo TX	67		5	10	0	10	10	10	10	10	2
		72	5	10	5	10	10	10	10	10	2
San Antonio TX	70		5	10	25	10	10	10	0	0	0
		50	5	0	20	10	10	5	0	0	0
San Bernardino CA	65		5	10	20	10	10	10	0	0	0
		72	5	10	15	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
		64	0	10	20	10	10	5	9	0	0
San Jose CA	94		5	10	25	10	10	10	8	10	6
		73	5	10	25	10	10	5	8	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

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	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	70		5	10	25	10	10	10	0	0	0
		83	5	10	25	10	10	10	7	0	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
		96	5	10	25	10	10	10	10	10	6
Shreveport LA	19		5	0	0	5	5	2	0	0	2
		27	5	0	0	5	5	10	0	0	2
Sioux City IA	56		5	10	0	5	10	10	0	10	6
		46	5	10	0	5	5	5	0	10	6
Sioux Falls SD	35		5	10	5	5	0	10	0	0	0
		35	5	10	5	5	0	10	0	0	0
Spokane WA	92		5	10	25	10	10	10	7	5	10
		52	0	10	0	5	10	5	7	5	10
Springfield IL	66		5	10	5	10	10	10	0	10	6
		58	5	7	5	10	10	10	0	5	6
Springfield MA	60		5	10	15	10	10	10	0	0	0
		25	5	10	0	0	0	10	0	0	0
Springfield-C.G. MO	55		5	10	15	10	5	10	0	0	0
		65	5	10	25	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
		35	0	10	5	5	10	5	0	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
St. Louis MO	84		5	10	25	5	10	10	7	10	2
		93	5	10	25	10	10	10	7	10	6
St. Paul-Minn. MN	82		5	10	25	10	10	10	0	10	2
		92	5	10	25	10	10	10	10	10	2
St. Petersburg FL	80		5	10	25	10	10	10	10	0	0
		95	5	10	25	10	10	10	9	10	6
St. Thomas VI	17		0	10	0	5	0	2	0	0	0
		7	0	0	0	5	0	2	0	0	0
Steubenville OH	22		5	10	0	5	0	2	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	70		5	10	25	10	10	10	0	0	0
		77	5	10	25	10	5	10	0	10	2
Toledo OH	69		5	10	25	10	10	2	7	0	0
		77	5	10	25	10	10	10	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	82		5	10	25	10	10	10	0	10	2
		86	5	10	25	10	10	10	0	10	6
Tulsa OK	20		0	10	0	5	0	5	0	0	0
		20	0	10	0	5	0	5	0	0	0
Tyler TX	55		5	0	25	10	5	10	0	0	0
		45	5	0	15	10	5	10	0	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	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
		81	5	10	25	10	10	10	0	5	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	91		5	10	20	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Wichita KS	57		5	10	5	10	10	10	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
		96	5	10	25	10	10	10	10	10	6
Worcester MA	89		5	10	25	10	10	10	7	10	2
		89	5	10	25	10	10	10	7	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	96		5	10	25	10	10	10	10	10	6
		72	5	10	25	10	10	0	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: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Belleville IL	100		5	10	25	10	10	10	10	10	10
		98	5	10	25	10	10	10	8	10	10
Charleston SC	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Erie PA	100		5	10	25	10	10	10	10	10	10
		90	5	10	15	10	10	10	10	10	10
Kansas City KS	100		5	10	25	10	10	10	10	10	10
		92	5	10	25	10	10	10	10	10	2
Lexington KY	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Orlando FL	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Philadelphia PA	100		5	10	25	10	10	10	10	10	10
		99	5	10	25	10	10	10	9	10	10
Pittsburgh PA	100		5	10	25	10	10	10	10	10	10
		92	5	10	25	10	10	10	10	10	2
Rochester NY	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	10	10
Scranton PA	100		5	10	25	10	10	10	10	10	10
		100	5	10	25	10	10	10	10	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 MD	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
		96	5	10	25	10	10	10	10	10	6

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Covington KY	96		5	10	25	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	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
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
Orange CA	96		5	10	25	10	10	10	10	10	6
		86	5	10	25	10	10	10	0	10	6
Raleigh NC	96		5	10	25	10	10	10	10	10	6
		92	5	10	25	10	10	10	10	10	2
Seattle WA	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
		96	5	10	25	10	10	10	10	10	6
Youngstown OH	96		5	10	25	10	10	10	10	10	6
		72	5	10	25	10	10	0	0	10	2
Milwaukee WI	95		5	10	25	10	5	10	10	10	10
		95	5	10	25	10	5	10	10	10	10
San Jose CA	94		5	10	25	10	10	10	8	10	6
		73	5	10	25	10	10	5	8	0	0
Yakima WA	94		5	10	25	10	10	10	8	10	6
		94	5	10	25	10	10	10	8	10	6
Boston MA	93		5	10	25	10	10	10	7	10	6
		77	5	10	25	10	5	10	0	10	2

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Detroit MI	93		5	10	25	10	10	10	7	10	6
		84	5	10	25	10	10	0	8	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
Austin TX	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Buffalo NY	92		5	10	25	10	10	10	10	10	2
		84	5	10	25	5	10	10	7	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
		92	5	10	25	10	10	10	10	10	2
Greensburg PA	92		5	10	25	10	10	10	10	10	2
		82	5	10	15	10	10	10	10	10	2
Jackson MS	92		5	10	25	10	10	10	10	10	2
		87	5	10	25	10	5	10	10	10	2
KS City-St. Jos. MO	92		5	10	25	10	10	10	10	10	2
		89	5	10	25	10	10	10	7	10	2
Lafayette IN	92		5	10	25	10	10	10	10	10	2
		91	5	10	25	10	10	10	9	10	2
Mobile AL	92		5	10	25	10	10	10	10	10	2
		57	5	10	5	5	10	10	10	0	2

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Pensacola-Tal. FL	92		5	10	25	10	10	10	10	10	2
		77	5	10	25	10	10	10	7	0	0
Richmond VA	92		5	10	25	10	10	10	10	10	2
		92	5	10	25	10	10	10	10	10	2
Spokane WA	92		5	10	25	10	10	10	7	5	10
		52	0	10	0	5	10	5	7	5	10
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
		91	5	10	25	10	5	10	10	10	6
Memphis TN	91		5	10	20	10	10	10	10	10	6
		81	5	0	20	10	10	10	10	10	6
Wheeling-C'ton WV	91		5	10	20	10	10	10	10	10	6
		96	5	10	25	10	10	10	10	10	6
Salt Lake City UT	90		5	10	25	10	10	10	8	10	2
		90	5	10	25	10	10	10	8	10	2
Bismarck ND	89		5	10	25	10	10	10	7	10	2
		79	5	10	15	10	10	10	7	10	2
Indianapolis IN	89		5	10	25	10	10	10	7	10	2
		89	5	10	25	10	10	10	7	10	2
Worcester MA	89		5	10	25	10	10	10	7	10	2
		89	5	10	25	10	10	10	7	10	2
Arlington VA	88		5	10	25	10	10	5	7	10	6
		88	5	10	25	10	10	5	7	10	6
Lafayette LA	87		5	10	25	10	10	10	10	5	2
		87	5	10	25	10	10	10	10	5	2

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Biloxi MS	86		5	10	25	10	10	10	0	10	6
		96	5	10	25	10	10	10	10	10	6
Bridgeport CT	86		5	0	25	10	10	10	10	10	6
		86	5	0	25	10	10	10	10	10	6
Marquette MI	86		5	10	15	10	10	10	10	10	6
		86	5	10	25	10	0	10	10	10	6
Newark NJ	86		5	10	25	10	10	5	9	10	2
		86	5	10	25	10	10	5	9	10	2
Owensboro KY	86		5	10	25	10	10	10	0	10	6
		89	5	10	25	10	10	10	7	10	2
Paterson-Clifton NJ	86		5	10	25	10	10	10	0	10	6
		86	5	10	25	10	10	10	0	10	6
Chicago IL	85		5	10	20	10	10	10	0	10	10
		85	5	10	20	10	10	10	0	10	10
Cleveland OH	84		5	10	25	10	10	5	7	10	2
		84	5	10	25	10	10	5	7	10	2
St. Augustine FL	84		5	10	25	10	10	10	8	0	6
		84	5	10	25	10	10	10	8	0	6
St. Louis MO	84		5	10	25	5	10	10	7	10	2
		93	5	10	25	10	10	10	7	10	6
Davenport IA	83		5	10	25	10	0	10	7	10	6
		83	5	10	25	10	0	10	7	10	6
Monterey CA	83		5	10	15	10	10	10	7	10	6
		93	5	10	25	10	10	10	7	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: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Gaylord MI	82		5	10	25	10	10	10	0	10	2
		67	5	10	25	10	0	10	0	5	2
Jefferson City MO	82		5	10	25	10	10	10	0	10	2
		86	5	10	25	10	5	10	9	10	2
Louisville KY	82		5	10	25	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2
Sacramento CA	82		5	10	15	10	5	10	7	10	10
		92	5	10	25	10	5	10	7	10	10
St. Paul-Mpls. MN	82		5	10	25	10	10	10	0	10	2
		92	5	10	25	10	10	10	10	10	2
Tucson AZ	82		5	10	25	10	10	10	0	10	2
		86	5	10	25	10	10	10	0	10	6
Burlington VT	81		5	10	20	10	10	10	0	10	6
		76	5	10	15	10	10	10	0	10	6
Los Angeles CA	81		5	10	20	10	10	10	9	5	2
		81	5	10	20	10	10	10	9	5	2
Venice FL	81		5	10	25	10	10	10	0	5	6
		81	5	10	25	10	10	10	0	5	6
Wilmington DE	81		5	10	25	10	5	10	0	10	6
		81	5	10	25	10	5	10	0	10	6
Cincinnati OH	80		5	10	25	10	10	10	0	10	0
		70	5	10	25	10	10	10	0	0	0
Dodge City KS	80		5	10	25	10	10	10	0	10	0
		90	5	10	25	10	10	10	10	10	0
Fargo ND	80		5	10	25	10	10	10	10	0	0
		80	5	10	25	10	10	10	10	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Manchester NH	80		5	10	25	10	10	10	8	0	2
		75	5	10	25	5	10	10	8	0	2
St. Petersburg FL	80		5	10	25	10	10	10	10	0	0
		95	5	10	25	10	10	10	9	10	6
Providence RI	78		5	10	25	10	10	10	8	0	0
		78	5	10	25	10	10	10	8	0	0
Camden NJ	77		5	10	10	10	10	10	10	10	2
		82	5	10	15	10	10	10	10	10	2
Green Bay WI	77		5	10	25	10	5	10	0	10	2
		67	5	10	15	10	5	10	0	10	2
Houma-Thibodaux LA	77		5	10	25	10	10	10	0	5	2
		84	5	10	25	10	10	10	7	5	2
Madison WI	77		5	10	20	10	10	10	0	10	2
		82	5	10	25	10	10	10	0	10	2
Rapid City SD	77		5	10	25	10	10	10	7	0	0
		77	5	10	25	10	10	10	7	0	0
Palm Beach FL	76		5	10	25	10	10	10	0	0	6
		76	5	10	25	10	10	10	0	0	6
Cheyenne WY	75		5	10	25	10	10	5	10	0	0
		80	5	10	25	10	10	10	10	0	0
Metuchen NJ	75		5	10	5	5	10	10	10	10	10
		61	5	10	5	5	10	10	10	0	6
Harrisburg PA	74		5	10	10	10	10	10	7	10	2
		77	5	10	10	10	10	10	10	10	2
Knoxville TN	74		5	10	20	10	10	10	7	0	2
		72	5	10	20	10	10	10	7	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Anch.-Juneau AK	73		5	10	25	10	5	10	8	0	0
		73	5	10	25	10	5	10	8	0	0
Allentown PA	72		5	10	25	10	10	10	0	0	2
		79	5	10	25	10	10	10	7	0	2
Dubuque IA	72		5	10	25	10	5	10	7	0	0
		72	5	10	25	5	10	10	7	0	0
Grand Rapids MI	72		5	10	25	10	10	10	0	0	2
		52	5	10	15	10	0	10	0	0	2
Hartford CT	72		5	10	15	10	10	10	0	10	2
		57	5	10	25	10	5	2	0	0	0
Great Falls-Billings MT	71		5	10	25	5	10	10	0	0	6
		76	5	10	25	10	10	10	0	0	6
Miami FL	71		5	10	25	10	5	10	0	0	6
		61	5	10	15	10	5	10	0	0	6
Omaha NE	71		5	10	15	10	10	5	0	10	6
		81	5	10	25	10	10	5	0	10	6
Amarillo TX	70		5	10	20	10	10	5	0	10	0
		70	5	10	20	10	10	5	0	10	0
Fairbanks AK	70		5	10	25	10	10	10	0	0	0
		35	5	10	5	0	5	10	0	0	0
Helena MT	70		5	10	20	10	5	10	10	0	0
		30	5	10	0	5	0	10	0	0	0
Kalamazoo MI	70		5	10	25	10	0	10	0	10	0
		70	5	10	25	10	0	10	0	10	0
Lansing MI	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Las Vegas NV	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Ogdensburg NY	70		5	10	25	5	5	0	8	10	2
		72	5	10	25	5	5	10	0	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
Salina KS	70		5	10	25	10	10	10	0	0	0
		65	5	10	25	10	5	10	0	0	0
San Antonio TX	70		5	10	25	10	10	10	0	0	0
		50	5	0	20	10	10	5	0	0	0
Savannah GA	70		5	10	25	10	10	10	0	0	0
		83	5	10	25	10	10	10	7	0	6
Superior WI	70		5	10	25	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Syracuse NY	70		5	10	25	10	10	10	0	0	0
		77	5	10	25	10	5	10	0	10	2
Toledo OH	69		5	10	25	10	10	2	7	0	0
		77	5	10	25	10	10	10	7	0	0
Boise ID	67		5	0	25	10	10	10	7	0	0
		65	5	10	25	10	5	10	0	0	0
La Crosse WI	67		5	10	15	10	10	10	0	5	2
		70	5	10	25	10	10	10	0	0	0
San Angelo TX	67		5	10	0	10	10	10	10	10	2
		72	5	10	5	10	10	10	10	10	2
Springfield IL	66		5	10	5	10	10	10	0	10	6
		58	5	7	5	10	10	10	0	5	6

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Crookston MN	65		5	10	25	10	5	10	0	0	0
		55	5	0	25	10	5	10	0	0	0
Galveston-Houston TX	65		5	10	25	5	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
		65	5	10	25	10	10	5	0	0	0
Las Cruces NM	65		5	10	25	5	10	10	0	0	0
		62	5	10	15	10	5	10	0	5	2
Little Rock AR	65		5	10	25	10	5	10	0	0	0
		65	5	10	25	10	5	10	0	0	0
San Bernardino CA	65		5	10	20	10	10	10	0	0	0
		72	5	10	15	10	10	10	0	10	2
San Francisco CA	64		0	10	20	10	10	5	9	0	0
		64	0	10	20	10	10	5	9	0	0
Denver CO	63		5	10	5	5	10	10	7	5	6
		68	5	10	5	5	10	10	7	10	6
Evansville IN	62		5	0	20	10	10	10	7	0	0
		72	5	10	20	10	10	10	7	0	0
Corpus Christi TX	60		5	10	15	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Oakland CA	60		5	10	15	10	10	10	0	0	0
		70	5	10	25	10	10	10	0	0	0
Springfield MA	60		5	10	15	10	10	10	0	0	0
		25	5	10	0	0	0	10	0	0	0
Birmingham AL	59		5	10	10	10	10	2	0	10	2
		59	5	10	10	10	10	2	0	10	2

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Dallas TX	57		5	10	5	5	10	10	0	10	2
		52	5	10	0	5	10	10	0	10	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
Wichita KS	57		5	10	5	10	10	10	0	5	2
		52	5	10	5	10	10	5	0	5	2
Sioux City IA	56		5	10	0	5	10	10	0	10	6
		46	5	10	0	5	5	5	0	10	6
Beaumont TX	55		5	10	5	5	5	10	0	5	10
		50	5	10	0	5	5	10	0	5	10
Duluth MN	55		5	0	25	10	5	10	0	0	0
		50	5	0	25	10	0	10	0	0	0
Portland ME	55		5	10	15	10	5	10	0	0	0
		60	5	10	15	10	10	10	0	0	0
Springfield-C.G. MO	55		5	10	15	10	5	10	0	0	0
		65	5	10	25	10	5	10	0	0	0
Tyler TX	55		5	0	25	10	5	10	0	0	0
		45	5	0	15	10	5	10	0	0	0
Baker OR	54		5	10	15	5	10	2	0	5	2
		54	5	10	15	5	10	2	0	5	2
Fresno CA	54		5	10	0	5	10	10	7	5	2
		54	5	10	0	5	10	10	7	5	2
Nashville TN	54		5	10	5	5	10	10	7	0	2
		77	5	10	25	5	10	10	10	0	2

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Honolulu HI	53		5	10	5	5	10	5	7	0	6
		53	5	10	5	5	10	5	7	0	6
Albany NY	52		5	10	15	10	10	2	0	0	0
		62	5	10	25	10	10	2	0	0	0
Grand Island NE	52		5	10	15	10	10	2	0	0	0
		62	5	10	25	10	10	2	0	0	0
Joliet IL	52		0	10	20	10	10	2	0	0	0
		95	5	10	25	10	10	10	9	10	6
Columbus OH	51		5	10	0	5	5	10	0	10	6
		46	5	10	0	5	0	10	0	10	6
Gary IN	49		5	10	0	5	0	10	7	10	2
		49	5	10	0	5	0	10	7	10	2
Lake Charles LA	49		0	10	10	10	10	2	0	5	2
		46	0	7	10	10	10	2	0	5	2
Gallup NM	47		5	10	0	5	5	10	0	10	2
		42	5	10	0	5	5	10	0	5	2
Baton Rouge LA	46		5	10	0	5	5	10	0	5	6
		46	5	10	0	5	5	10	0	5	6
Rockford IL	46		5	10	0	5	0	10	0	10	6
		46	5	10	0	5	0	10	0	10	6
Pueblo CO	45		5	10	0	10	10	10	0	0	0
		45	5	10	0	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
New Ulm MN	43		5	10	5	5	0	10	8	0	0
		28	5	0	0	5	0	10	8	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	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 PA	37		5	10	0	0	0	10	0	10	2
		37	5	10	0	0	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
		37	5	10	0	5	0	10	7	0	0
Victoria TX	37		5	10	0	5	0	10	7	0	0
		37	5	10	0	5	0	10	7	0	0
Lubbock TX	35		5	0	5	5	10	10	0	0	0
		60	5	10	15	10	10	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
		35	5	10	5	5	0	10	0	0	0
St. Cloud MN	35		0	10	5	5	10	5	0	0	0
		35	0	10	5	5	10	5	0	0	0
Alexandria LA	33		0	10	0	5	5	5	8	0	0
		30	0	10	0	5	5	2	8	0	0
Brownsville TX	32		5	10	0	0	0	10	7	0	0
		25	5	10	0	0	0	10	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
Brooklyn NY	30		5	10	0	5	0	10	0	0	0
		50	5	10	10	10	5	10	0	0	0

Diocesan Financial Transparency: 2023/2022 Scores

Listing by 2023 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Scores per Question (see worksheet for total possible on each)								
	2023	2022	Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Norwich CT	30		5	10	0	5	0	10	0	0	0
		35	5	10	0	5	5	10	0	0	0
Rockville Ctr NY	30		5	10	0	5	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
		22	5	10	0	5	0	2	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
Steubenville OH	22		5	10	0	5	0	2	0	0	0
		30	5	10	0	5	0	10	0	0	0
Reno NV	20		0	10	0	5	0	5	0	0	0
		67	5	10	10	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
Shreveport LA	19		5	0	0	5	5	2	0	0	2
		27	5	0	0	5	5	10	0	0	2
St. Thomas VI	17		0	10	0	5	0	2	0	0	0
		7	0	0	0	5	0	2	0	0	0
Juneau AK	Merged with the diocese of Anchorage										
		68	5	10	20	5	10	10	8	0	0

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

Appendix D: Bankruptcies in U.S. Dioceses in 2023

In 2020 VOTF published an Appendix D on the status of bankruptcy filings within the USCCB as part of the Financial Transparency report. We had noted that some dioceses emerging from bankruptcy exhibited a significant improvement in transparency score. Although there are no data clearly demonstrating a cause-and-effect relationship between emerging from bankruptcy and enhanced financial transparency, we thought the coincidence of the two in some cases was worth noting.

We decided to revisit the topic of bankruptcies again this year because the tempo of bankruptcy filings has accelerated, fueled in part by new legislation extending or eliminating Statutes of Limitations for sexual crimes against children. Fourteen states passed new SOL reform laws in 2023, and both California and Maryland passed significant changes to their SOL laws. Since then, six U.S. dioceses have filed for bankruptcy: Albany NY, Baltimore MD, Oakland CA, Ogdensburg NY, San Francisco CA, and Santa Rosa CA.

The effect of bankruptcy on diocesan financial transparency is not straightforward, in part because some dioceses emerge from bankruptcy and its enforced transparency with an interest in maintaining greater transparency going forward, while others appear to retreat to old habits of financial opacity as soon as possible. A review of the data on diocesan bankruptcies compiled in Table D-1 will clarify which path each diocese has taken.

Four dioceses—Baltimore, Buffalo, Rochester, and Santa Rosa—have maintained a high transparency score of more than 90% after bankruptcy, with Rochester achieving a perfect score of 100%. Buffalo and Rochester have also demonstrated that ongoing bankruptcy is not a reason to stop filing audited financial statements. Buffalo has consistently improved their score after they filed in 2020 by going from 62% in 2020 to 92% in 2023. Rochester scored 100% in 2019, which was the year they filed, and also scored 100% in 2020, 2022 and 2023. In 2021 they scored 90%.

The 2019 review by Marie Reilly entitled “Catholic Dioceses in Bankruptcy” is an excellent reference on this topic: <https://elibrary.law.psu.edu/bankruptcy/105/>.

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Table D-1: Diocesan Bankruptcies and Transparency Scores in 2023

Cases active since first VOTF Financial Transparency review in 2017

Archdioceses in Bold

Diocese	Filed	Closed	Current DFC Posted	Latest Published Finance Statement	2023 FT Score %	2017 FT Score %
Albany NY	2023		No	2021	52	33
Baltimore MD	2023		Yes	2022	96	92
Buffalo NY	2020		Yes	2022	92	92
Camden NJ	2020		Yes	2019	77	17
Duluth MN	2015	2019	No	2022*	55	65
Great Falls-Billings MT	2017	2018	No	2022	71	73
Harrisburg PA	2020	2023	Yes	2018	74	32
New Orleans LA	2020		No	2019	42	33
New Ulm MN	2017	2020	Yes	None	43	25
Norwich CT	2021		No	None	30	32
Oakland CA	2023		No	2021	60	73
Ogdensburg NY	2023		Yes	2022	70	67
Rochester NY	2019		Yes	2022	100	58
Rockville Centre NY	2020		No	None	30	58
San Francisco CA	2023		Yes	2022	64	85
Santa Fe NM	2018		Yes	None	31	32
Santa Rosa CA	2023		Yes	2022	93	60
St. Cloud MN	2020	2020	No	None	35	45
St. Paul-Minneapolis MN	2015	2018	No	2022*	82	58
Winona-Rochester MN	2018	2021	Yes	2022*	96	52

*Duluth, St. Paul-Minneapolis, and Winona-Rochester filed no financial statements during their bankruptcy period.