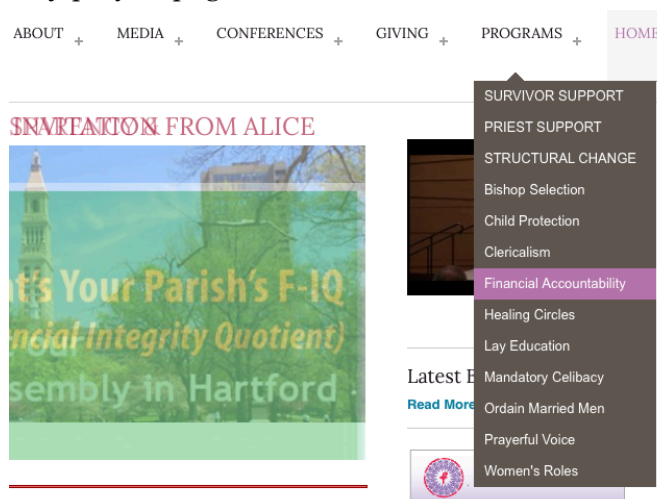


Financial Accountability: Accessing VOTF's Diocese Finances Database

The Diocesan Finances database uses a FileMaker database running on a shared host server accessible with any current web browser. The easiest way to reach it is from the Financial Accountability project pages on our web site:



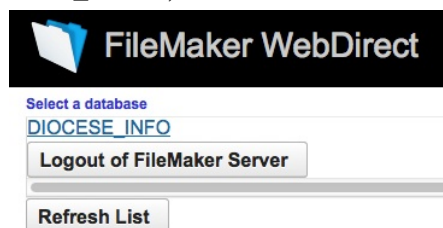
Once on the program page, click the “central repository” link to open the web server. Alternatively, go to your Internet browser and enter this URL to reach the host server:

<https://n316.fmphost.com/fmi/webd/#>

When the browser page opens, click the Guest Account option for the login and then click OK. You don't need a name or a password:

 A screenshot of the FileMaker WebDirect login form. The form has a title 'Login' and a subtitle 'Enter an account name and password to view databases hosted by FileMaker Server'. There are two radio buttons: 'Guest Account' (selected) and 'Account Name and Password'. Below the radio buttons are input fields for 'Account Name:' and 'Password:'. An 'OK' button is at the bottom right.

This opens a list of the databases hosted on the server; sometimes it's a long list, sometimes only one or two. Choose DIOCESE_INFO; that's the database VOTF has prepared:



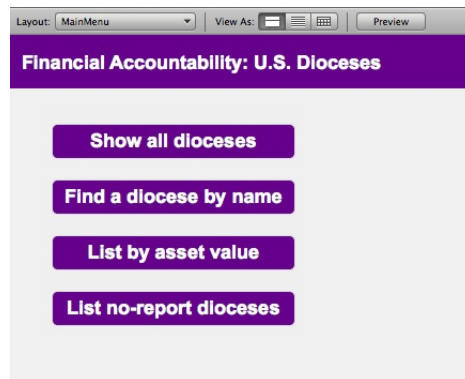
Accessing VOTF's Diocese Finances Database

If you don't see a list, click the Refresh List button to reload the available databases.



Note: You may need to re-enter the Guest Account login at this point.

The database opens to a simple menu—we will slowly add reports and other links as we develop them. Explore the database diocese by diocese, or find one to explore in depth.



Navigating the Database

Most of the options for moving from record to record in the database are at the top left:



- Use the “book arrow” at the far left to move one by one through the records.
- Enter a record number in the white field and press enter to go directly to the record currently at that marker. Or use the slider below the white field to move rapidly among records.
- In the Layout field, choose the way you wish to review the records. (The easiest way to see one diocese’s total information is from the data entry-review layout.)
- You also may use some of the Host server menu to navigate—but most of these options are reserved for administrative use.

Finding a Specific Diocese

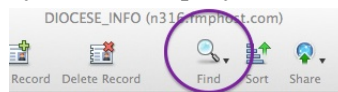
Most of the time, of course, you won't know the actual record marker for the diocese you want to review. If you have chosen one of the “scripts” to sort the database alphabetically by diocese name, you can guess where in the records-sequence it might fall (Albany is the first, Alexandria the second, Allentown the third, and so on). But it's easier just to search for a diocese by name.

You can open the Find dialogue three ways.

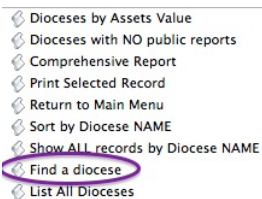
- Choose the *Find* option from the main menu:



- Click the *Find icon* from any record display:



- Select *Find a diocese* from the list of scripts:

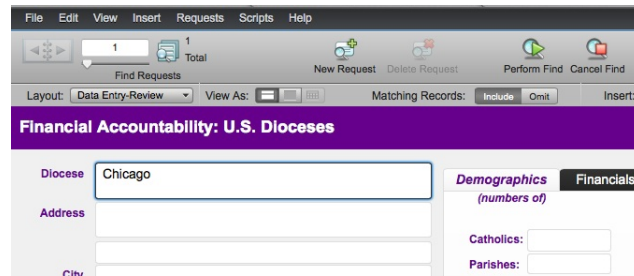


The Find window allows you look for any diocese, city, state, bishop—using any item we track, individually or in combination:

A screenshot of the 'Find' window in the VOTF database. The window has a menu bar with 'File', 'Edit', 'View', 'Insert', 'Requests', 'Scripts', and 'Help'. Below the menu bar is a toolbar with buttons for 'New Request', 'Open Request', 'Perform Find', and 'Cancel Find'. The main area is divided into two sections. The left section is titled 'Diocese' and contains search fields for 'Diocese', 'Address', 'City', 'State', 'Bishop', 'Web Site', and 'Main Phone'. The right section is titled 'Demographics (numbers of)' and contains search fields for 'Catholicism', 'Parishes', 'Missions', 'Other: (apostolates, communities, etc.)', 'Cemeteries', 'Schools, total:', 'Primary:', 'High Schools:', 'Colleges/Universities:', 'Seminaries:', and 'Other Schools:'. There is also a 'Comments' field at the bottom right. The window title is 'Financial Accountability: U.S. Dioceses'.

Accessing VOTF's Diocese Finances Database

Of course, the more items you combine the less likely you are to find a match. But you can always find a diocese by entering its name. Here we use Chicago as the example:



File Edit View Insert Requests Scripts Help

Find Requests 1 Total

New Request Delete Request Perform Find Cancel Find

Layout: Data Entry-Review View As: Matching Records: Include Omit Insert:

Financial Accountability: U.S. Dioceses

Diocese: Chicago

Address:

City:

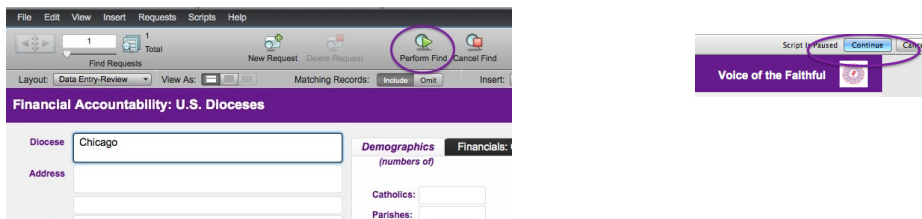
Demographics (numbers of)

Financials:

Catholics:

Parishes:

Initiate the Find by clicking the *Perform Find* icon or by choosing *Continue* for the script:



File Edit View Insert Requests Scripts Help

Find Requests 1 Total

New Request Delete Request Perform Find Cancel Find

Layout: Data Entry-Review View As: Matching Records: Include Omit Insert:

Financial Accountability: U.S. Dioceses

Diocese: Chicago

Address:

City:

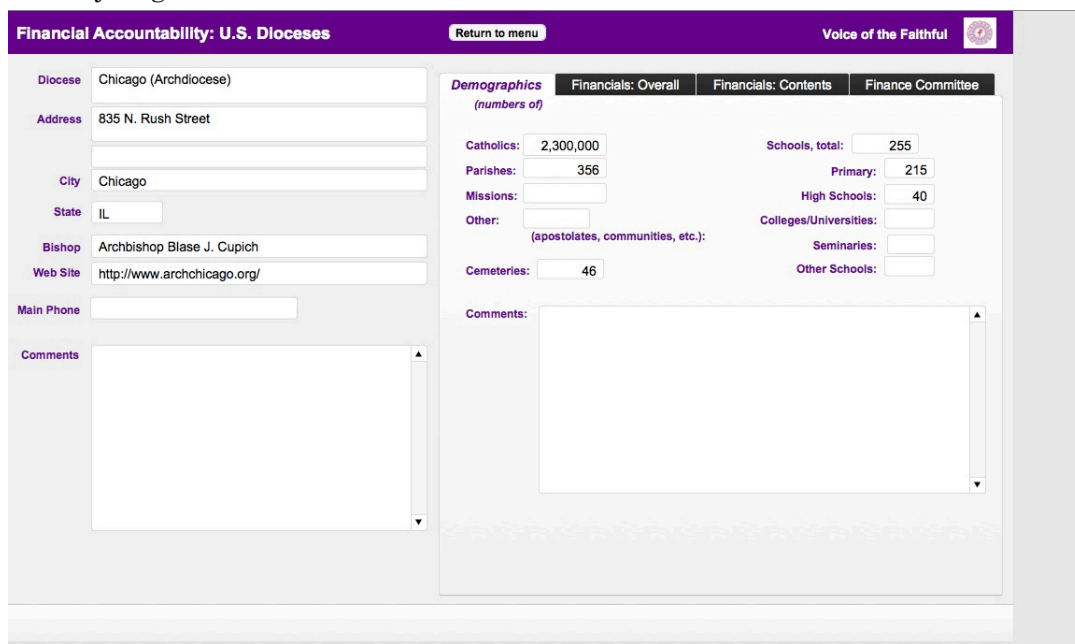
Demographics (numbers of)

Financials:

Catholics:

Parishes:

Here's what you get:



Financial Accountability: U.S. Dioceses Return to menu Voice of the Faithful

Diocese: Chicago (Archdiocese)

Address: 835 N. Rush Street

City: Chicago

State: IL

Bishop: Archbishop Blase J. Cupich

Web Site: http://www.archchicago.org/

Main Phone:

Comments:

Demographics (numbers of)

Financials: Overall Financials: Contents Finance Committee

Catholics: 2,300,000

Parishes: 356

Missions:

Other: (apostolates, communities, etc.):

Cemeteries: 46

Schools, total: 255

Primary: 215

High Schools: 40

Colleges/Universities:

Seminaries:

Other Schools:

Comments:

Note that we have separated the data into several segments to help display it clearly. The **Demographics** panel has information that will allow you to compare dioceses alike in size. **Financials: Overall** shows at a glance whether the diocese is audited independently, net assets, and other key factors. **Financials: Contents** shows what the audited reports include. **Financials: Committee** describes the oversight group(s). Just click a tab to open that panel—we will switch to Boston for these panels because Boston reports many more details than Chicago and most other dioceses.

Accessing VOTF's Diocese Finances Database

Overall Financial Summary

Layout: Data Entry-Review View As: Preview

Financial Accountability: U.S. Dioceses Return to menu Voice of the Faithful

Diocese: Boston (Archdiocese)

Address: 66 Brooks Drive

City: Braintree

State: MA

Bishop: Archbishop Seán Cardinal O'Malley, OFM Cap

Web Site: <http://BostonCatholic.org>

Main Phone:

Comments: Cited by the Round Table for the quality of its financial reporting.

Demographics **Financials: Overall** Financials: Contents Finance Committee

(data publicly available via the Internet)

General finances web page: <http://www.bostoncatholic.org/annualreport.aspx>

Fiscal year reported: 06/30/2013

Web link for most recent Financial Statement:
<http://www.bostoncatholic.org/uploadedFiles/AnnualReportFY13Final.pdf>

Is report audited? ☒ Yes ☐ No

Auditor name: Grant Thornton LLP

Is auditor letter included? ☒ Yes ☐ No

Data Reported (in latest financial report shown on web)

Net Assets	\$602,970,000
Revenue	\$345,520,000
Expenses	\$333,481,000
Operating Income/Loss	\$12,039,000

Comments

Web site lists financial statements for each related RCAB organization, including schools, Catholic Charities, health, retirement and investment funds, cemeteries, endowments, etc. This is the link with the full list:
<http://www.bostoncatholic.org/Offices-And-Services/Office-Detail.aspx?id=28662&pid=508>

Contents of Financial Reports

Layout: Data Entry-Review View As: Preview

Financial Accountability: U.S. Dioceses Return to menu Voice of the Faithful

Diocese: Boston (Archdiocese)

Address: 66 Brooks Drive

City: Braintree

State: MA

Bishop: Archbishop Seán Cardinal O'Malley, OFM Cap

Web Site: <http://BostonCatholic.org>

Main Phone:

Comments: Cited by the Round Table for the quality of its financial reporting.

Demographics **Financials: Overall** **Financials: Contents** Finance Committee

Does the Financial Statement and/or Audit Report include:

Statement of financial position? ☒ Yes ☐ No

Statement of revenues & expenses? ☒ Yes ☐ No

Cash flow statements? ☒ Yes ☐ No

Footnotes for additional info? ☒ Yes ☐ No

Does the diocese clearly report revenues & expenses for these activities?

Central ops.	<input type="checkbox"/> Yes <input type="checkbox"/> No	Cemeteries	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Parishes	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Seminaries	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Charities	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Priest pensions	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
Schools	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Catholic media	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable
		Hospitals	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not applicable

Researcher notes

Provides financial statements for each operations center or fund from this web page:
<http://www.bostoncatholic.org/Offices-And-Services/Office-Detail.aspx?id=28662&pid=508>

Diocese Finance Committee and Officers

Layout: Data Entry-Review View As: Preview

Financial Accountability: U.S. Dioceses Return to menu Voice of the Faithful

Diocese: Boston (Archdiocese)

Address: 66 Brooks Drive

City: Braintree

State: MA

Bishop: Archbishop Seán Cardinal O'Malley, OFM Cap

Web Site: <http://BostonCatholic.org>

Main Phone:

Comments: Cited by the Round Table for the quality of its financial reporting.

Demographics **Financials: Overall** **Financials: Contents** **Finance Committee**

Chief financial officer: None listed although Chancellor probably serves as CFO

Finance Office web page: <http://www.bostoncatholic.org/archdiocesanfinancecouncil.aspx>

Diocesan Finance Officers listed on web site

John Straub, Chancellor: 617-746-5670
Maureen Donnelly Creedon, CPA, Director of Finance: 617-746-5878
Note: Cardinal O'Malley lists himself as Treasurer and CFO for the archdiocese as well as Chair of Diocesan Finance Council.

Does web site show a Diocesan Finance Council? ☒ Yes ☐ No

Are Finance Council members listed by name? ☒ Yes ☐ No

Does site describe financial expertise of DFC members? ☒ Yes ☐ No

Additional notes:

Do lay people comprise the majority of the Council? ☒ Yes ☐ No

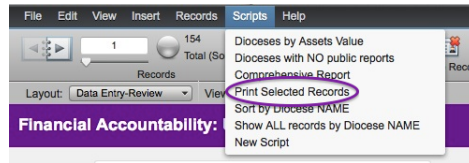
Listing of members is on this web page:
<http://www.bostoncatholic.org/archdiocesanfinancecouncil.aspx> Page also lists the committee members for compensation, investments, financial services, real estate, etc.

Are other Finance officials listed on site?

Accessing VOTF's Diocese Finances Database

Printing a Selected Diocese

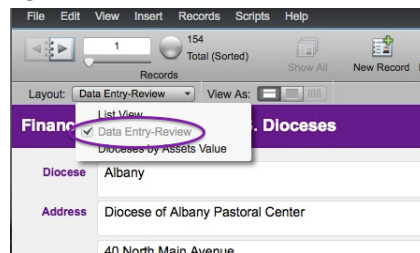
If you would like to print out the entire record we currently have for a diocese, the easiest way is to Find that diocese and then choose Print Selected Record from the Scripts list:



The display changes to a List view in preparation for printing all the panels of information for that selected record:

A screenshot of the 'Financial Accountability: U.S. Dioceses' form. The form is for 'Boston (Archdiocese)'. It includes fields for 'Web Site' (http://BostonCatholic.org), 'Ordinary' (Archbishop Sean Cardinal O'Malley, OFM), 'Address' (66 Brooks Drive, Braintree, MA), 'Email Address', 'Phone Number', and 'Comments' (Cited by the Round Table for the quality of its financial reporting.). Below the form is a 'Demographic Information' section with 'Number of Catholics' (1,800,000), 'Total # Diocesan Faith Communities' (289), and 'Total # Schools' (68).

If for some reason you wanted to print a listing like this for all the dioceses in the database (warning: LOTS of paper!) you would choose List All Dioceses from the Scripts menu. After printing you then would need to return to the main menu or choose Data-Entry/Review as the “layout” to use for displaying records.



That Layout option includes a few additional ways to view the information: show dioceses in order of their reported asset values, or show the dioceses that do not provide easily accessed online financial reports. Those same options also are available as reports you can initiate from the Scripts menu or from the Main Menu. We have tried to give you multiple access points for the displays ... we can't help you with the reviews for the financial statements and reported activities, but we tried to make it easy to see!

Using the Reports

Look more closely at the reports. We have prepared two for the database, thus far, because we think these may be of greatest interest if someone wants to compare dioceses. One lists dioceses by their Net Assets; the other lists those dioceses for which we have not yet found online reporting.



Here's the top portion of the Asset Value listing:

Dioceses by Assets Value				Return to menu	4/6/2015
Name of Diocese	State	Number of Catholics	Number of Parishes	Net Assets	
Portland	ME	187,306	57	\$78,541,114	
Louisville (Archdiocese)	KY	200,000	111	\$75,253,227	
Metuchen	NJ	636,280	94	\$75,112,949	
New Orleans (Archdiocese)	LA	372,037	108	\$75,009,730	
St. Petersburg	FL	425,000	89	\$64,440,921	
Milwaukee	WI	591,890	204	\$64,236,795	
Dallas	TX	955,298	80	\$61,342,000	
Grand Rapids	MI	191,000	82	\$60,930,933	
Denver (Archdiocese)	CO	549,325	119	\$59,736,185	
Kansas City (Archdiocese)	KS	191,203	113	\$58,411,976	

You can develop your own reports by:

- Using the Find function to search for dioceses that meet certain criteria
- Sorting the “found records” in the order you wish
- And using the List layout to display all those records (or you can browse them one by one).

We will add new “standard reports” whenever we have the time, and resources, to do so—you can always email us to ask if we can develop a type of report you think would be useful to others who review diocesan finances.

We also will continue to add dioceses to the database (there are 195 total, counting the various eparchies in the U.S.), and to develop additional useful information. In fact, we already know that we want to prepare displays where we can report directly on pension

Accessing VOTF's Diocese Finances Database

funds, on property the diocese owns, and perhaps on some of the off-the-books foundations dioceses increasingly are setting up.

YOU are critical to this endeavor! We hope you will help both by supporting the project funding needs and by sending any new information you gather from your own dioceses.