



Measuring and Ranking Diocesan Online Financial Transparency: 2019 Report

During the summer of 2019, Voice of the Faithful carried out its third annual review of the financial transparency displayed via the websites of all 177 dioceses belonging to the U.S. Conference of Catholic Bishops (USCCB). The 2019 review, along with those conducted in 2017 and 2018, identify those U.S. dioceses that are working toward enhanced financial transparency.¹

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

The Importance of Financial Transparency

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

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

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

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Some bishops have made a public commitment to financial transparency. Others reveal almost nothing. This 2019 report, and the two that preceded it, provide tools that faithful Catholics can use to understand how the diocese uses their donations and to help them exercise good stewardship of the gifts God has given them.

2019 Review Process

The 2019 review was based on a 10-question worksheet (found in Appendix A) that assesses several important areas of financial accountability and transparency. As a result of our experience during the previous reviews, VOTF modified this worksheet for the 2019 review. The changes are discussed in greater detail under *Key Areas of Transparency* (page 8).

VOTF President Mary Pat Fox sent a letter to each diocesan bishop in the USCCB with a copy of the new worksheet. The letter explained the purpose of the changes and invited them to ask questions about the worksheet or the review process. We also sent copies of the letter and worksheet to diocesan Chief Financial Officers (CFOs). Several dioceses responded with questions about how they might present the information covered by the worksheet as clearly and transparently as possible. In many cases it was the finance office that initiated the dialogue.

The 2019 review began on June 1, 2019, and ended on August 31, 2019. Four independent reviewers, including a Masters-level student intern, conducted the review. (In 2017 and 2018, three independent researchers had carried out the review.) Each reviewed all 177 diocesan websites.

Following the independent analyses, VOTF reconciled all scores to ensure that each diocese received proper credit. During reconciliation, in cases where only one or two of the four reviewers had located the information, we gave full credit on that question once other reviewers verified that they could also access the information.

The 2019 Worksheet

During the 2017 and 2018 reviews, VOTF made two important observations about the worksheet and rating scale used. First, the scoring on the worksheets did not always adequately reward high-performing dioceses. This sometimes resulted in the same scores for dioceses with considerable differences in financial transparency. For example, a diocese that posted a detailed list of what the annual appeal supports could receive the same score in that category as one that simply posted the amount raised each year, even though the detailed report provided more transparency on finances.

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Second, we found significant differences from one website to another in the ease of finding important financial information, even when the information could eventually be located. Locating financial information is an important aspect of website transparency but the 2017/2018 scores did not reflect these differences. For example, a diocese that posted a Finances link on its home page could get the same score as one that buried Finances under a label like “Temporalities and Parishes.”

We revised the 2019 worksheet to address these concerns. The 10 key areas of financial transparency remained the same, and the weight of each area is similar to the 2017 and 2018 worksheets, but we increased the maximum score from 60 to 100 in order to award higher scores to dioceses with outstanding performance. In making the changes, we set out to raise the bar on financial transparency while also properly rewarding high-performing dioceses. (See Appendix A for the 2019 worksheet.)

Diocesan Financial Transparency in 2019

Overall, in the 2019 study we saw a slight drop in the average score for all 177 dioceses, from 66% in 2018 to 65.25%. This reflects the tighter scoring criteria. At the same time, despite closer scrutiny of key categories, the **five dioceses shown below received perfect scores** in 2019 compared to only two in 2018. These top dioceses vary in size, geography and even governance style, demonstrating that major financial resources are not required to achieve financial transparency, that emerging from bankruptcy does not put financial transparency out of reach, and that bishops and CFOs across the “political”

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

Diocese	Scores by %		Net Assets (\$)	# of Catholics	# of Parishes
	2019	2018			
Anchorage, AK	100%	75%	7,157,428	32,170	29 (+2 missions)
Charlotte, NC	100%	85%	139,828,257	261,162	76 (+18 missions)
Erie, PA	100%	92%	20,152,288	221,508	139
Philadelphia, PA	100%	67%	88,631,886	1,292,704	217
Rochester, NY	100%	70%	55,412,394	340,000	90

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spectrum of the Church are beginning to appreciate the importance of financial transparency in strengthening the trust and stewardship of their members. (You can see the full results of the 2019 review listed alphabetically in Appendix B and by score in Appendix C.)

The Top Five

The five dioceses with perfect scores (Table 1) vary widely in the number of members and the extent of financial resources. Anchorage has around 32,000 members and one-third the number of parishes and missions compared to Philadelphia's 1.3 million Catholics and 94 parishes and missions. Its net assets are less than Philadelphia's by a factor of 10.

The level of diocesan financial transparency among the top five as measured in 2018 varied widely as well. Erie received a 55 out of 60 (92%) in 2018, while Philadelphia scored 40 out of 60 or 67%.

Considering economic and social stability, Rochester is one of the 20 dioceses in the U.S. that have declared bankruptcy and entered into a process of reorganization under Chapter 11 to pay abuse settlements. Erie is being scrutinized as one of the six dioceses under the spotlight of the Pennsylvania Grand Jury Report.

None of these factors prevented these five dioceses from achieving financial transparency, and in some cases demonstrating substantial improvements.

The Next Five

The five dioceses just below those scoring 100 in 2019 (Table 2) demonstrated outstanding transparency. Some were among the top scorers in 2018, while others have made very large gains since last year.

The Diocese of Joliet increased its score from 87% in 2018 to 99% in 2019, clearly the result of a concerted effort to enhance transparency. The scores of the already high-performing Dioceses of Kansas City and San Diego increased from 92% to 95% and 93% to 96%, respectively, demonstrating an increase in scores despite the more challenging standards adopted in 2019.

The Diocese of Orlando was one of two that received a perfect score in 2018 but dropped from 100% in 2018 to 95% in 2019, reflecting the fact that some questions this year required more detailed financial information. (The Diocese of Burlington was the other perfect score in 2018. In 2019, they dropped to 94%.)

Table 2 – Next Five Dioceses’ Scores, Sizes and Assets

Archdioceses in bold

Diocese	Scores by %		Net Assets (\$)	# of Catholics	# of Parishes
	2019	2018			
Joliet, IL	99%	87%	47,235,402	616,819	118(+7 missions)
San Diego, CA	96%	93%	46,439,098	1,002,223	98 (+13 missions)
Kansas City, KS	95%	92%	64,748,155	220,000	106
Orlando, FL	95%	100%	73,319,747	418,834	79 (+12 missions)
Scranton, PA	95%	38%	8,972,833	276,594	118

The Diocese of Scranton posted a remarkable increase in score, increasing from 38% in 2018 to 95% in 2019. Scranton leads the list of the most improved dioceses in this review (see Table 3). Note that Scranton, like Erie, is one of the six dioceses where past coverups of clergy sex abuse were detailed by the most recent Pennsylvania Grand Jury Report. The other four are the dioceses of Allentown, Greensburg, Harrisburg and Pittsburgh.

Unlike Erie, which also had a good record of financial transparency in 2018, Scranton failed to post an audited financial report in 2018, or to provide any information on day-to-day parish financial policies or on procedures for securing funds collected during Mass and other church activities. Scranton remedied all those omissions in 2019.

The Diocese of Harrisburg also achieved an extraordinary increase in score (Table 3). Like Erie, they too are under close scrutiny as a result of past failures in responding to clergy sex abuse. The increases clearly demonstrate a move by these dioceses toward more openness about finances, despite problems resulting from past coverups.

Of the remaining three dioceses under scrutiny by the Pennsylvania Grand Jury, the Diocese of Pittsburgh posted a current audited financial report in 2019 and listed the members of its Diocesan Finance Council and their qualifications, increasing its score from 70% to 85%. Pittsburgh also announced in March that in the interests of financial transparency, they will soon post amounts spent for victims’ compensation, legal fees, and other related payments.

All of these are hopeful signs for members of the Catholic Church in Scranton, Harrisburg and Pittsburgh concerned about financial transparency as well as protection of children.

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Unfortunately, the scores of two other dioceses covered in the most recent Pennsylvania Grand Jury report are not as promising. The transparency score for the Diocese of Allentown decreased from 45% to 35%. The Diocese of Greensburg's score decreased from 52% to 37%. Both are moving away from transparency at a most inopportune time.

Table 3 – Dioceses with the Most-Improved Scores in 2019

Archdioceses in bold

Diocese	2019 Score %	2018 Score %	% Difference
Scranton, PA	95	38	57
Harrisburg, PA	86	32	54
Knoxville, TN	65	25	40
Orange, CA	72	32	40
Philadelphia, PA	100	67	33
Biloxi, MS	64	33	31
Brownsville, TX	55	25	30
Rochester, NY	100	70	30
Grand Island, NE	52	23	29
Monterey, CA	88	60	28
Anchorage, AK	100	75	25
Hartford, CT	62	37	25
Superior, WI	77	52	25
Portland, ME	65	45	20
San Bernardino, CA	93	75	18

The Lowest Scoring Dioceses

Archdioceses in general exhibited a higher than average level of transparency in the 2019 review, and no archdioceses fell into the bottom rank. All five of the lowest-scoring dioceses dropped from 2018 to 2019, with the Diocese of St. Cloud dropping the most: 45% in 2018 down to 20% in 2019.

The largest diocese of the five in terms of membership is the Diocese of Springfield, but it is not possible to draw any other conclusions about the financial assets of this group because none of them posted an audited financial report in 2019.

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

Diocese	Scores by %		Net Assets (\$)	# of Catholics	# of Parishes
	2019	2018			
Springfield, MA	20%	33%	No report	177,269	79 (+8 missions)
St. Cloud, MN	20%	45%	No report	133,000	131
Steubenville, OH	20%	24%	No report	39,800	52 (+3 missions)
Tulsa, OK	15%	25%	No report	60,825	80 (+2 missions)
St. Thomas, VI	14%	20%	No report	35,350	7

Detailed Summary—Key Areas of Transparency

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

Maximum Score 5 points; Average Score 4.46

The wording of this question was designed to address the difficulties presented by some diocesan websites where financial information was scattered under a variety of web pages with titles that included *Office of the Chancellor, Stewardship, About Us, Temporalities, Parishes*, and others. Having an easily identifiable central page with financial reports and other financial information makes it much easier for members of the diocese to locate important financial information—if any, in fact, is posted anywhere on the website. There were 47 dioceses, out of 177 (27%), that failed to post *any* financial reports in 2019, audited or otherwise.

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

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

Maximum Score 10 points; Average Score 9.55

- 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.*

Most dioceses had a workable search engine on their website, reflected by the average diocesan score on this question was 9.55 out of 10. The high average indicates that dioceses recognize that a workable search function makes it easier for members to locate information that the diocese wants to share, e.g., ways to contribute to the annual appeal, where to find a parish, information on protection of children, and so on.

A workable search function does not necessarily produce important financial information, however. Searches on “finance” or equivalent terms sometimes produced only job postings or dates of the Diocesan Finance Council meetings—suggesting that said diocese did not place a high priority on sharing financial information with its members. In such cases, no points were awarded for Question 2c.

We also encountered some unfortunate designs when testing the search engines. The Diocese of Houma-Thibodaux, for example, posted audited financial reports and scored well on many aspects of the 2019 review, including Question 2. Their search function field, however, is the same shade of black as their website's background, so it is almost impossible to find Search on the homepage (although all the reviewers eventually did so). In such cases, a small change to the website might significantly increase the ease of locating any financial information it contains.

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 15.73.

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 financial statement is considered current for the purposes of this review if it is posted within 9 months of the end of the diocesan fiscal year. The fiscal year for almost all dioceses in the U.S. ends on June 30, so if a diocese received credit for posting a current audited statement in this year's report, it likely covers their 2017-2018 fiscal year. Because posting a current audited financial statement accounted for 25% of the score, reviewers revisited each website in the first two weeks of September to ensure that dioceses received credit for current reports that may have been posted after their website was reviewed. Although some dioceses post audits of all related entities, Questions 3 and 4 cover only the central operations of the diocese.

Since the beginning of the VOTF financial reviews, we have observed steady but incremental increases in the number of U.S. dioceses posting audited financial reports. Tables 5 and 6 contain data on diocesan financial reporting in 2018 and 2019. These data show that the increase has continued in 2019.

One good way to assess overall improvements in financial reporting is to consider the total number of dioceses posting audited reports, whether current or not. As stated in Question 3

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above, dioceses can receive partial credit of 5 points out of a possible 15 for posting reports as late as 3-4 years old. Credit is given for late reports because, in the absence of any other financial information, even an out-of-date audit that includes the auditor's cover letter and notes can provide useful insights into diocesan finances.

Combining the numbers of current and late audits in 2019 (Table 5) shows that 116 dioceses posted audited reports, an increase over the 108 dioceses (Table 6) posting either current or late audits in 2018. The number of dioceses posting audited reports in 2017 was 100 out of 177. The percentage of dioceses with audited financial reports on their website has therefore risen from just over 56% when the reviews began to 65% in the summer of 2019.

Table 5 – Audited Financial Reports Posted in 2019

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

Table 6 – Audited Financial Reports Posted in 2018

Audits	Dioceses	Archdioceses	All	% All
Current FY	77	20	97	55%
Not Current	9	2	11	6%
Summary Only	18	6	24	14%
None Posted	41	4	45	25%
Totals	145	32	177	100%

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

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

In 2019, nine dioceses received qualified opinions. They were the Dioceses of Amarillo, Burlington, Evansville, Fargo, Knoxville, Las Cruces, Memphis, Portland in Maine, and Saginaw. The reports from Evansville and Memphis were for fiscal year 2016-2017, although Evansville has since posted its current report. The reasons for the qualified opinion for Evansville remained the same in the current audit; these included a failure to record "a liability for its commitment to pay for clergy medical expenses that it provides after retirement." Defined benefit plans were a frequent auditor's concern for these nine dioceses. Accounting for defined benefit plans is a challenge for many corporations and government organizations across the U.S. Another common issue was failure to include information concerning real estate holdings.

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

Question 5 – Annual Appeal Maximum Score 10 points; Average Score 7.68

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

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

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

Question 5 asks about transparency concerning the Diocesan Annual Appeal on the website. Only a handful of US dioceses do not conduct an annual appeal. The dioceses that post an audited financial report show that the proceeds from the appeal generally provide roughly half the operating revenue of the diocese. The other half is collected through the

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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 5 was one where a requirement added in 2019 raised the bar for transparency. While the appeal is almost always presented in detail on diocesan websites, only dioceses that also posted audited financial reports could receive credit for Question 5b. In 2017 and 2018, the requirement was to explain the purpose of the appeal *and/or* report it on the financial statement. This year both were required.

Question 6 – Annual Assessments (*cathedraticum*)

Maximum Score 10; Average Score 6.35

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 (average score of 7.68 out of 10), but information on the assessment (6.35 out of 10) is harder to find.

Question 6 was another question where greater transparency was required to receive full credit in 2019. In previous reviews, only general information about the assessment was required for full credit. Sometimes this “information” was just a quote on the website from Canon Law (Canon 1263) about the right of the diocese to collect such a tax. This year, dioceses also were asked to provide information on how they used the revenues from the assessment, because assessments often provide a significant portion of total revenues. The Diocese of Sacramento and many other high-performing dioceses lost 5 points on Question 6b because they did not provide such information.

Many dioceses do provide information on how they use their assessment revenue. It can be found in several locations on diocesan websites such as in the parish finance policy manual or with the information about the annual appeal. The Diocese of Charlotte has an excellent statement (page 13) about its assessment on the website:

All parishes and missions of the Diocese of Charlotte are subject to an annual assessment imposed by the Bishop. This assessment is known as the General Administrative Assessment

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

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

Source: Diocese of Charlotte website

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

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

Maximum Score 10 points; Average Score 8.76

- 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.*

In 2019 full credit for Question 7 required that contact information for members of the business office be found on a central diocesan business page. Previous reviews had shown that if this information is posted, it might be in a number of different places on the diocesan website. Finding this information was therefore often challenging. Contact information for the CFO and other members of the business office is often found only in a Directory file

posted to the website as a pdf. 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 dioceses to locate.

Question 8 – Are members of the diocesan finance council identified?

Maximum Score 10 points; Average Score 4.88

- 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.*

In 2019, we added a requirement to Question 8 that terms of the members of the DFC be posted. This change was made after feedback from readers of previous reviews indicated that some posted members of their DFCs were no longer on the Council or were, in fact, deceased. It is essential that information on DFC membership be current because its members, especially 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. There is clearly room for improvement in this area, with dioceses having an average score of 4.88 out of 10 on this question.

Dioceses often do not address the information cited in Question 8, or in Questions 9 and 10, with the same attention they give to posting financial reports. Yet this information is essential in providing a full understanding of the financial life and health of the diocese.

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 4.72

- a. Award 5 points if policies and procedures are listed anywhere on the website.*
- b. Add 5 points if they are accessible from the finance page referenced in Question 1.*

Posting of day-to-day diocesan policies concerning parish financial operations is a key element of financial transparency. Some of these documents are based on a common template, similar to each other in format and content. Others have clearly been developed with great care within the individual diocese. Some individualized documents are just as long as the standard template, containing detailed information, photographs, and other supporting information. One example of an excellent detailed diocesan policy manual may be found on the website of the Diocese of Sacramento at

<https://www.scd.org/sites/default/files/2018-09/ParishFinancialMgtHandbookUpdated.pdf>.

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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.

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

Maximum Score 10; Average Score 3.10

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

Question 10 is aligned with the best practices recommended by the National Leadership Roundtable on Church Management. Employing teams of three counters along with the use of tamper-evident bags for storing the collection may be challenging to implement in every parish, but it is essential that the diocese mandate them and provide leadership that encourages their adoption.

Conclusions

- The VOTF 2019 review demonstrated that 65% of U. S. dioceses have exhibited a commitment to financial transparency by sharing audited financial reports on their websites.
- The percentage of U.S. dioceses posting audited financial reports has increased from 56% in 2017 to 61% in 2018 and to 65% in 2019.
- 8% of the dioceses provided only unaudited reports in 2019, and the remaining 27% posted no financial information at all.

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- The average diocesan transparency score dropped slightly in 2019 due to the tighter scoring criteria, but some dioceses achieved dramatic improvement.
- Other dioceses have stopped posting audited reports, causing their scores to drop sharply.

In summary, a majority of dioceses have made a commitment to financial transparency, while a sizeable minority share little or no verifiable financial information with their members.

Recommendations

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

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

APPENDIX A: Worksheet for Measuring Transparency

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

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

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

** On Q2a, “current” is defined as the audited statement for the most recently ended fiscal year if posted to the website within nine months following the end of that fiscal year, or which is found to be present when the website review is conducted.

[0 to 10]	<p>6. Annual Assessments (<i>cathedraticum</i>) Score: 0 – 10</p> <p>a. Award 5 points if the diocese describes on its website what the assessment is and/or how it is calculated.</p> <p>b. Add 5 points if the diocese explains how the parish assessment revenue will be used.</p> <p><i>Note:</i> Award the full 10 points if diocese clearly states that it does not collect a parish assessment.</p>				
[0 to 10]	<p>7. Is contact info for finance/accounting staff posted on the website? Score: 0 – 10 points</p> <p>a. Award 2 points if at least one name is posted and contact info is shown.</p> <p>b. Add 3 points if contact info is posted for more than one person, <u>including CFO or other official</u>.</p> <p>c. Add 5 points if information in 7b is accessible from the finance page referenced in Question 1.</p>				
[0 to 10]	<p>8. Are members of the diocesan finance council identified? Score: 0 – 10 points</p> <p>a. Award 5 points if the DFC membership is posted.</p> <p>b. Add 2 points if at least 3 members are lay.</p> <p>c. Add 2 points if lay members' credentials are shown.</p> <p>d. Add 1 point if page shows each member's appointment or expiration dates.</p>				
[0 to 10]	<p>9. Are financial policies and procedures posted that detail the methods used for day-to-day parish financial operations? Score: 0 – 10</p> <p>a. Award 5 points if policies and procedures are listed anywhere on the website.</p> <p>b. Add 5 points if <i>they</i> are accessible from the finance page referenced in Question 1.</p>				
[0 to 10]	<p>10. Are detailed collection & counting procedures posted? Score: 0 – 10</p> <p>a. Award 2 points if such procedures are posted.</p> <p>b. Add 4 points if serially numbered tamper-evident containers are required.</p> <p>c. Add 4 points if counting teams composed of 3 or more unrelated counters are required.</p>				

TOTAL SCORE: _____ (maximum possible score = 100)

APPENDIX A

COMPLETED WORKSHEET EXAMPLE

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

Diocese: PATERSON-CLIFTON NJ URL address: <https://patersondiocese.org/>

Date of Review: 08/12/2019

Reviewer's Initials: XYZ

Score		Yes	No	Somewhat	Notes
<u>5</u>	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	X			https://patersondiocese.org/finance
<u>10</u>	2. Does the website have a workable internal search function? Score: 0 to 10 points				
4	a. Award 4 points if a workable internal search function is anywhere on the website.	X			
3	b. Add 3 points if it is on homepage.	X			In the banner
3	c. Add 3 points if any financial information* can be found using the search function.	X			
<u>25</u>	3. Are audited financial statements posted? Score: 0 – 25 points				https://d2wldr9tsuuj1b.cloudfront.net/5303/documents/2019/2/Chantery%20Office%20of%20the%
15	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.	2018			
5	b. Add 5 points if the posted audit is both current <u>and</u> received an Unqualified opinion.	X			Unqualified opinion
5	c. Add 5 points if audited reports are accessible from the finance page referenced in Question 1.	X			
N/A	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				
<u>10</u>	5. Annual Appeal Score: 0 – 10 points				Bishop's Annual Appeal https://d2wldr9tsuuj1b.cloudfront.net/5303/documents/2018/8/English%20Brochure.jpg
5	a. Award 5 points if diocese posts information on its website about what programs and services the appeal will or does support.	X			
5	b. Add 5 points if the appeal income is reported on the latest audited financial report. <i>Note: Award the full 10 points if diocese clearly states that it does not collect an annual appeal.</i>	X			The diocesan appeal is listed as a separate line item on the audit.

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

** On Q2a, “current” is defined as the audited statement for the most recently ended fiscal year if posted to the website within nine months following the end of that fiscal year, or which is found to be present when the website review is conducted.

<p><u>10</u> 5 5</p>	<p>6. Annual Assessments (<i>cathedraticum</i>) Score: 0 – 10 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. <i>Note:</i> Award the full 10 points if diocese clearly states that it does not collect a parish assessment.</p>	<p>X X</p>			<p>Parish assessments are listed as a separate line item on the audit. Page 40 of the policies manual - see #9 - explains the assessment. It also indicates how to calculate it.</p>
<p><u>10</u> 2 3 5</p>	<p>7. Is contact info for finance/accounting staff posted on the website? Score: 0 – 10 points 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, <u>including CFO or other official</u>. c. Add 5 points if information in 7b is accessible from the finance page referenced in Question 1.</p>	<p>X X X</p>			<p>https://patersondiocese.org/finance</p>
<p><u>7</u> 5 2 0 0</p>	<p>8. Are members of the diocesan finance council identified? Score: 0 – 10 points 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.</p>	<p>X X</p>	<p>X X</p>		<p>https://patersondiocese.org/finance-council</p>
<p><u>10</u> 5 5</p>	<p>9. Are financial policies and procedures posted that detail the methods used for day-to-day parish financial operations? Score: 0 – 10 a. Award 5 points if policies and procedures are listed anywhere on the website. b. Add 5 points if <i>they</i> are accessible from the finance page referenced in Question 1.</p>	<p>X X</p>			<p>https://d2wldr9tsuuj1b.cloudfront.net/5303/documents/2019/7/Parish%20Financial%20Policies%20and%20Procedures.pdf</p>
<p><u>6</u> 2 4 0</p>	<p>10. Are detailed collection & counting procedures posted? Score: 0 – 10 a. Award 2 points if such procedures are posted. b. Add 4 points if serially numbered tamper-evident containers are required. c. Add 4 points if counting teams composed of 3 or more unrelated counters are required.</p>	<p>X X</p>	<p>X</p>		<p>https://d2wldr9tsuuj1b.cloudfront.net/5303/documents/2019/6/Offertory%20Collections.pdf At minimum, two persons.</p>

TOTAL SCORE: 93 (maximum possible score = 100)

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Albany, NY	77		77	5	10	25	10	5	10	0	10	2
		40	67	5	5	15	5	5	5	0	0	0
Alexandria, LA	30		30	0	10	0	0	5	2	8	5	0
		29	48	0	5	0	5	5	5	4	5	0
Allentown, PA	35		35	5	10	0	5	5	10	0	0	0
		27	45	5	5	2	5	5	5	0	0	0
Altoona-Johnstown	49		49	5	10	0	5	0	10	7	10	2
		31	52	0	5	0	5	5	5	4	5	2
Amarillo	82		82	5	10	20	10	10	10	7	10	0
		49	82	5	5	15	5	5	5	4	5	0
Anchorage, AK	100		100	5	10	25	10	10	10	10	10	10
		45	75	5	5	15	5	5	5	0	5	0
Arlington, VA	72		72	5	10	25	10	10	5	7	0	0
		44	73	5	5	15	5	5	5	4	0	0
Atlanta, GA	85		85	5	10	25	5	5	10	9	10	6
		59	98	5	5	15	5	5	5	4	5	10
Austin, TX	77		77	5	10	25	10	5	10	0	10	2
		55	92	5	5	15	5	5	5	0	5	10
Baker, OR	32		32	0	10	0	5	5	5	0	5	2
		27	45	5	0	0	5	5	5	0	5	2
Baltimore	94		94	5	10	20	10	10	10	9	10	10
		59	98	5	5	15	5	5	5	4	5	10
Baton Rouge, LA	37		37	5	10	0	5	0	10	7	0	0
		25	42	0	5	0	5	0	5	4	0	6
Beaumont, TX	64		64	5	10	0	5	10	10	9	5	10
		46	77	5	5	2	5	5	5	4	5	10

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Belleville, IL	88		88	5	10	25	10	5	10	7	10	6
		55	92	5	5	15	5	5	5	4	5	6
Biloxi, MS	64		64	5	10	5	5	10	10	7	10	2
		20	33	5	5	0	5	0	5	0	0	0
Birmingham, AL	44		44	5	0	0	5	10	10	7	5	2
		24	40	0	5	0	5	5	5	4	0	0
Bismarck, ND	81		81	5	10	25	10	0	10	9	10	2
		56	93	5	5	15	5	5	5	5	5	6
Boise ID	70		70	5	10	25	10	10	10	0	0	0
		40	67	5	5	15	5	5	5	0	0	0
Boston	92		92	5	7	25	10	10	10	9	10	6
		53	88	5	2	15	5	5	5	5	5	6
Bridgeport, CT	92		92	5	10	25	10	10	10	10	10	2
		56	93	5	5	15	5	5	5	5	5	6
Brooklyn, NY	55		55	5	10	15	10	5	10	0	0	0
		35	58	5	5	10	5	5	5	0	0	0
Brownsville, TX	55		55	5	10	15	5	10	10	0	0	0
		15	25	0	5	0	5	0	5	0	0	0
Buffalo, NY	75		75	5	10	25	10	5	5	9	0	6
		56	93	5	5	15	5	5	5	5	5	6
Burlington, VT	94		94	5	10	20	10	10	10	9	10	10
		60	100	5	5	15	5	5	5	5	5	10
Camden, NJ	39		39	5	10	0	5	0	10	9	0	0
		25	42	5	5	0	5	0	5	5	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Charleston, SC	92		92	5	10	25	5	10	10	7	10	10
		54	90	5	0	15	5	5	5	4	5	10
Charlotte, NC	100		100	5	10	25	10	10	10	10	10	10
		51	85	5	5	15	5	5	5	0	5	6
Cheyenne, WY	45		45	5	10	10	10	0	10	0	0	0
		30	50	5	5	5	5	5	5	0	0	0
Chicago, IL	85		85	5	10	20	10	10	10	0	10	10
		55	92	5	5	15	5	5	5	0	5	10
Cincinnati, OH	71		71	5	10	25	10	5	10	0	0	6
		49	82	5	5	15	5	5	3	0	5	6
Cleveland, OH	90		90	5	10	25	10	10	5	9	10	6
		55	92	5	4	15	5	5	5	5	5	6
Colorado Springs	35		35	5	10	5	5	0	10	0	0	0
		27	45	5	5	2	5	5	5	0	0	0
Columbus, OH	57		57	5	10	0	5	0	10	7	10	10
		44	73	5	5	0	5	5	5	4	5	10
Corpus Christi, TX	88		88	5	10	25	5	5	10	7	10	6
		52	87	5	5	15	5	5	5	5	5	2
Covington, KY	55		55	5	10	0	5	10	2	7	10	6
		40	67	5	5	0	5	5	5	4	5	6
Crookston, MN	30		30	0	0	0	5	10	10	0	5	0
		20	33	5	0	0	5	5	5	0	0	0
Dallas, TX	89		89	5	10	25	10	10	10	7	10	2
		51	85	5	5	15	5	5	5	4	5	2

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Davenport, IA	74		74	5	10	25	10	0	5	7	10	2
		52	87	5	5	15	5	5	5	5	5	2
Denver CO	72		72	5	10	5	5	10	10	7	10	10
		46	77	5	5	2	5	5	5	4	5	10
Des Moines, IA	86		86	5	10	25	10	0	10	10	10	6
		56	93	5	5	15	5	5	5	5	5	6
Detroit, MI	84		84	5	10	25	10	10	0	8	10	6
		51	85	5	5	15	5	5	5	4	5	2
Dodge City, KS	42		42	5	10	0	5	5	10	7	0	0
		37	62	5	5	10	5	5	5	0	0	2
Dubuque, IA	59		59	5	10	15	0	10	10	9	0	0
		47	78	5	5	10	5	5	5	5	5	2
Duluth, MN	52		52	5	10	10	10	0	10	7	0	0
		31	52	5	5	2	5	5	5	4	0	0
El Paso, TX	27		27	5	10	0	5	5	2	0	0	0
		32	53	5	5	2	5	5	5	0	5	0
Erie, PA	100		100	5	10	25	10	10	10	10	10	10
		55	92	5	5	15	5	5	5	4	5	6
Evansville, IN	59		59	5	10	15	10	10	2	7	0	0
		44	73	5	5	15	5	5	5	4	0	0
Fairbanks, AK	25		25	5	10	5	0	5	0	0	0	0
		27	45	5	5	2	5	5	5	0	0	0
Fall River, MA	52		52	0	10	10	10	10	5	7	0	0
		43	72	5	5	15	5	5	3	5	0	0
Fargo, ND	55		55	5	10	20	10	0	10	0	0	0
		40	67	5	5	15	5	5	5	0	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Fort Worth, TX	72		72	5	10	25	5	10	10	7	0	0
		44	73	5	5	15	5	5	5	4	0	0
Fresno, CA	53		53	5	10	0	5	10	5	7	5	6
		24	40	0	5	0	5	5	5	4	0	0
Ft. Wayne-So. Bend	90		90	5	10	25	10	5	10	9	10	6
		56	93	5	5	15	5	5	5	5	5	6
Gallup, NM	47		47	5	10	0	5	5	10	0	10	2
		25	42	0	5	0	5	5	5	0	5	0
Galveston-Houston, TX	70		70	5	10	25	10	10	10	0	0	0
		40	67	5	5	15	5	5	5	0	0	0
Gary, IN	42		42	5	10	0	5	0	10	0	10	2
		27	45	5	0	0	3	5	5	0	5	2
Gaylord, MI	71		71	5	10	25	10	0	10	0	5	6
		51	85	5	5	15	5	5	5	0	5	6
Grand Island, NE	52		52	5	0	25	10	10	2	0	0	0
		13	22	0	5	0	5	0	3	0	0	0
Grand Rapids, MI	66		66	5	10	25	10	0	10	0	0	6
		44	73	5	5	15	5	5	5	4	0	0
Great Falls-Billings, MT	78		78	5	10	25	10	10	10	8	0	0
		48	80	5	4	15	5	5	5	4	5	0
Green Bay, WI	77		77	5	10	25	10	5	10	0	10	2
		47	78	5	5	15	5	5	5	0	5	2
Greensburg, PA	37		37	0	10	5	5	5	5	7	0	0
		31	52	5	5	2	5	5	5	4	0	0
Harrisburg, PA	86		86	5	10	25	10	0	10	10	10	6
		19	32	0	5	0	5	0	5	4	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Hartford, CT	62		62	5	10	25	10	10	2	0	0	0
		17	37	5	4	0	5	5	3	0	0	0
Helena, MT	30		30	5	10	0	5	0	10	0	0	0
		29	48	5	5	0	5	5	5	4	0	0
Honolulu, HI	55		55	5	10	5	5	10	7	7	0	6
		37	62	5	5	2	5	5	5	4	0	6
Houma-Thibodaux	70		70	5	10	25	10	10	10	0	0	0
		44	73	5	5	15	5	5	5	4	0	0
Indianapolis, IN	89		89	5	10	25	10	10	10	7	10	2
		51	85	5	5	15	5	5	5	4	5	2
Jackson, MS	30		30	5	10	0	5	0	10	0	0	0
		20	33	5	5	0	5	0	5	0	0	0
Jefferson City, MO	83		83	5	10	25	5	5	10	7	10	6
		40	67	5	5	15	5	5	5	0	0	0
Joliet, IL	99		99	5	10	25	10	10	10	9	10	10
		52	87	5	5	15	5	5	5	5	5	2
Juneau, AK	57		57	5	10	15	5	5	5	0	10	2
		38	63	5	5	2	5	5	5	4	5	2
Kalamazoo, MI	77		77	5	10	25	10	0	10	7	10	0
		49	82	5	5	15	5	5	5	4	5	0
Knoxville, TN	65		65	5	10	20	10	10	10	0	0	0
		15	25	0	5	0	5	0	5	0	0	0
Kansas City, KS	95		95	5	10	25	10	10	10	9	10	6
		55	92	5	5	15	5	5	5	4	5	6
KS City-St. Jos., MO	77		77	5	10	25	10	10	10	7	0	0
		44	73	5	5	15	5	5	5	4	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
La Crosse, WI	60		60	5	10	25	10	0	10	0	0	0
		51	85	5	5	15	5	5	5	0	5	6
Lafayette, IN	67		67	5	10	25	10	0	10	7	0	0
		44	73	5	5	15	5	5	5	4	0	0
Lafayette, LA	84		84	5	10	25	10	10	10	7	5	2
		51	85	5	5	15	5	5	5	4	5	2
Lake Charles, LA	30		30	0	10	0	5	10	5	0	0	0
		27	45	5	5	2	5	5	5	0	0	0
Lansing, MI	77		77	5	10	25	10	10	10	7	0	0
		44	73	5	5	15	5	5	5	4	0	0
Laredo, TX	62		62	5	10	25	10	5	7	0	0	0
		40	67	5	5	15	5	5	5	0	0	0
Las Cruces, NM	72		72	5	10	20	10	10	10	0	5	2
		47	78	5	5	15	5	5	5	0	5	2
Las Vegas, NV	55		55	5	0	25	10	5	10	0	0	0
		35	58	5	0	15	5	5	5	0	0	0
Lexington, KY	87		87	5	10	25	5	10	10	10	10	2
		47	78	5	0	15	5	5	5	5	5	2
Lincoln, NE	49		49	5	10	5	5	10	7	7	0	0
		31	52	5	5	2	5	5	5	4	0	0
Little Rock, AR	77		77	5	10	25	10	10	10	7	0	0
		44	73	5	5	15	5	5	5	4	0	0
Los Angeles, CA	86		86	5	10	25	10	10	10	9	5	2
		45	78	5	5	15	5	5	5	0	5	2
Louisville, KY	86		86	5	10	25	10	10	10	0	10	6
		51	85	5	5	15	5	5	5	0	5	6

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Lubbock, TX	25		25	0	0	0	5	10	10	0	0	0
		15	25	0	0	0	5	5	5	0	0	0
Madison, WI	81		81	5	10	25	10	5	10	0	10	6
		47	78	5	5	15	5	5	5	0	5	2
Manchester, NH	73		73	5	10	25	0	10	10	7	0	0
		40	73	5	5	15	5	5	5	4	0	0
Marquette, MI	86		86	5	10	25	10	0	10	10	10	6
		44	73	5	5	15	5	0	5	2	5	2
Memphis, TN	67		67	5	10	15	10	5	10	0	10	2
		47	78	5	5	15	5	5	5	0	5	2
Metuchen, NJ	43		43	5	10	5	5	5	7	0	0	6
		33	55	5	5	2	5	5	5	0	0	6
Miami, FL	48		48	5	10	5	5	0	10	7	0	6
		32	53	5	5	2	5	0	5	4	0	6
Milwaukee, WI	90		90	5	10	25	10	5	10	9	10	6
		56	93	5	5	15	5	5	5	5	5	6
Mobile, AL	43		43	0	10	5	5	10	5	8	0	0
		22	37	5	0	2	5	5	5	0	0	0
Monterey, CA	88		88	5	10	25	5	10	10	7	10	6
		36	60	5	5	0	5	5	5	0	5	6
Nashville, TN	30		30	0	10	0	5	5	10	0	0	0
		40	67	5	5	15	5	5	5	0	0	0
New Orleans, LA	32		32	5	10	0	5	0	0	0	10	2
		20	33	0	5	0	0	5	3	0	5	2
New York, NY	32		32	0	10	0	5	5	5	7	0	0
		31	52	5	5	2	5	5	5	4	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Newark, NJ	76		76	5	10	25	10	10	5	9	0	2
		42	70	5	5	15	5	5	5	0	0	2
New Ulm, MN	30		30	5	10	0	5	0	10	0	0	0
		22	37	5	5	2	5	0	5	0	0	0
Norwich, CT	42		42	5	10	0	5	5	10	7	0	0
		24	40	5	5	0	5	0	5	4	0	0
Oakland, CA	77		77	5	10	25	10	10	10	7	0	0
		39	65	5	5	10	5	5	5	4	0	0
Ogdensburg, NY	42		42	0	7	20	5	5	5	0	0	0
		40	67	5	5	15	5	5	5	0	0	0
Oklahoma City, OK	55		55	5	10	15	5	10	10	0	0	0
		34	57	5	4	10	5	5	5	0	0	0
Omaha, NE	90		90	5	10	25	10	10	5	9	10	6
		56	93	5	5	15	5	5	5	5	5	6
Orange, CA	72		72	5	10	25	5	10	10	7	0	0
		19	32	0	5	0	5	0	5	4	0	0
Orlando, FL	95		95	5	10	25	10	5	10	10	10	10
		60	100	5	5	15	5	5	5	5	5	10
Owensboro, KY	81		81	5	10	25	5	10	10	0	10	6
		51	85	5	5	15	5	5	5	4	5	2
Palm Beach, FL	77		77	5	10	25	10	0	10	7	0	10
		49	82	5	0	15	5	5	5	4	0	10
Paterson-Clifton, NJ	93		93	5	10	25	10	10	10	7	10	6
		55	92	5	5	15	5	5	5	4	5	6
Pensacola-Tal, FL	72		72	5	10	25	10	5	10	7	0	0
		44	73	5	5	15	5	5	5	4	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Peoria, IL	57		57	5	10	5	5	10	10	0	10	2
		34	57	5	5	2	5	5	5	0	5	2
Philadelphia, PA	100		100	5	10	25	10	10	10	10	10	10
		40	67	5	5	15	5	5	5	0	0	0
Phoenix, AZ	40		40	5	10	0	5	10	10	0	0	0
		25	42	5	5	0	5	5	5	0	0	0
Pittsburgh, PA	85		85	5	10	25	10	0	10	9	10	6
		42	70	5	5	10	5	5	5	0	5	2
Portland, ME	65		65	5	10	20	10	10	10	0	0	0
		27	45	5	5	2	5	5	5	0	0	0
Portland, OR	30		30	5	10	0	5	0	10	0	0	0
		15	25	0	5	0	5	0	5	0	0	0
Providence, RI	77		77	5	10	25	10	10	10	7	0	0
		44	73	5	5	15	5	5	5	4	0	0
Pueblo, CO	45		45	5	10	0	5	0	10	8	5	2
		28	47	0	5	0	5	5	5	1	5	2
Raleigh, NC	74		74	5	10	25	10	5	10	9	0	0
		40	67	5	5	15	5	5	5	0	0	0
Rapid City, SD	37		37	5	10	0	5	0	10	7	0	0
		26	48	5	5	0	5	5	5	4	0	0
Reno, NV	79		79	5	10	15	10	10	10	7	10	2
		51	85	5	5	15	5	5	5	4	5	2
Richmond, VA	76		76	5	10	25	10	10	10	0	0	6
		51	85	5	5	15	5	5	5	0	5	6
Rochester, NY	100		100	5	10	25	10	10	10	10	10	10
		42	70	5	5	15	5	5	3	4	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rockford, IL	53		53	5	10	0	5	0	10	7	10	6
		35	58	0	5	0	5	5	5	4	5	6
Rockville Ctr, NY	44		44	5	10	0	5	5	10	9	0	0
		25	42	5	0	5	5	5	5	0	0	0
Sacramento, CA	92		92	5	10	25	10	5	10	7	10	10
		59	98	5	4	15	5	5	5	5	5	10
Saginaw, MI	61		61	5	10	20	10	0	10	0	0	6
		40	67	5	5	15	5	5	5	0	0	0
Salina, KS	37		37	5	10	0	5	0	10	7	0	0
		18	30	0	4	0	5	0	5	4	0	0
Salt Lake City, UT	82		82	5	10	25	10	10	10	0	10	2
		52	78	5	5	15	5	5	5	0	5	2
San Angelo, TX	69		69	5	10	25	0	10	10	9	0	0
		44	73	5	5	15	5	5	5	4	0	0
San Antonio, TX	50		50	5	0	20	10	5	10	0	0	0
		35	58	5	0	15	5	5	5	0	0	0
San Bernardino, CA	93		93	5	10	25	10	10	10	7	10	6
		45	75	5	5	5	5	5	5	4	5	6
San Diego, CA	96		96	5	10	25	10	10	10	10	10	6
		56	93	5	5	15	5	5	5	5	5	6
San Francisco, CA	80		80	5	10	20	10	5	10	9	5	6
		55	92	5	5	15	5	5	5	4	5	6
San Jose, CA	39		39	5	10	0	5	0	5	7	5	2
		55	92	5	5	15	5	5	5	4	5	6
Santa Fe, NM	36		36	0	10	0	5	0	10	7	0	4
		19	32	0	5	0	5	0	5	4	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)									
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10	
Santa Rosa, CA	83		83	5	0	25	10	10	10	7	10	6	
		50	83	5	0	15	5	5	5	4	5	6	
Savannah, GA	90		90	5	10	25	10	10	10	0	10	10	
		55	92	5	5	15	5	5	5	0	5	10	
Scranton, PA	95		95	5	10	25	10	10	10	9	10	6	
		23	38	0	5	0	5	5	3	5	0	0	
Seattle, WA	63		63	5	10	5	5	5	10	7	10	6	
		42	70	5	5	2	5	5	5	4	5	6	
Shreveport, LA	37		37	5	10	0	5	5	10	0	0	2	
		22	37	5	0	0	5	5	5	0	0	2	
Sioux City, IA	58		58	5	10	0	5	10	10	7	5	6	
		35	58	0	5	0	5	5	5	4	5	6	
Sioux Falls, SD	30		30	5	10	0	5	0	10	0	0	0	
		20	33	0	5	0	5	5	5	0	0	0	
Spokane, WA	53		53	0	10	0	5	10	5	8	5	10	
		39	65	0	5	0	5	5	5	4	5	10	
Springfield, IL	63		63	5	10	0	5	10	10	7	10	6	
		35	58	0	5	0	5	5	5	4	5	6	
Springfield, MA	20		20	0	10	0	5	0	5	0	0	0	
		20	33	5	5	0	5	0	5	0	0	0	
Springfield-C.G., MO	65		65	5	10	25	10	5	10	0	0	0	
		39	65	5	4	15	5	5	5	0	0	0	
St. Augustine, FL	72		72	5	10	25	10	5	10	7	0	0	
		44	73	5	5	15	5	5	5	4	0	0	
St. Cloud, MN	20		20	0	10	0	5	0	5	0	0	0	
		27	45	5	5	2	5	5	5	0	0	0	

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold) NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
St. Louis, MO	88		88	5	10	25	5	10	10	7	10	6
		55	92	5	5	15	5	5	5	4	5	6
St. Paul-Minn., MN	45		45	5	10	5	5	10	10	0	0	0
		27	45	5	5	2	5	5	5	0	0	0
St. Petersburg, FL	82		82	5	10	25	10	10	10	0	10	2
		47	78	5	5	15	5	5	5	0	5	2
St. Thomas, VI	14		14	0	7	0	5	0	2	0	0	0
		12	20	0	0	0	5	0	3	4	0	0
Steubenville, OH	20		20	0	10	0	5	0	5	0	0	0
		24	40	0	5	0	5	5	5	4	0	0
Stockton, CA	87		87	5	10	25	10	0	10	7	10	10
		55	92	5	5	15	5	5	5	0	5	10
Superior, WI	77		77	5	10	25	10	10	10	7	0	0
		31	52	5	5	2	5	5	5	4	0	0
Syracuse, NY	73		73	5	10	25	10	0	10	7	0	6
		55	92	5	5	15	5	5	5	4	5	6
Toledo, OH	65		65	5	10	25	10	10	5	0	0	0
		40	67	5	5	15	5	5	5	0	0	0
Trenton, NJ	79		79	5	10	25	10	10	10	9	0	0
		40	67	5	5	10	5	5	5	5	0	0
Tucson, AZ	86		86	5	10	25	10	10	10	0	10	6
		45	75	5	4	10	5	5	5	0	5	6
Tulsa, OK	15		15	0	10	0	5	0	0	0	0	0
		15	25	5	5	0	5	0	0	0	0	0
Tyler, TX	70		70	5	10	25	10	10	10	0	0	0
		39	65	5	4	15	5	5	5	0	0	0

Diocesan Financial Transparency: 2019/2018 Scores

Alphabetical listing (**archdioceses** in bold) NOTE: 2019 maximum score = 100; 2018 maximum = 60; compare via % score

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2019	2018		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Venice, FL	90		90	5	10	25	5	10	10	9	10	6
		55	92	5	5	15	5	5	5	4	5	6
Victoria, TX	27		27	0	10	0	5	0	5	7	0	0
		29	48	5	5	0	5	5	5	4	0	0
Washington, DC	83		83	5	10	25	10	10	10	7	0	6
		44	73	5	5	15	5	5	5	4	0	0
Wheeling-C'ton, WV	67		67	5	10	0	5	10	10	7	10	10
		44	73	5	5	0	5	5	5	4	5	10
Wichita, KS	59		59	5	10	5	10	10	10	9	0	0
		38	63	5	5	2	5	5	5	4	5	2
Wilmington, DE	65		65	5	10	25	10	5	10	0	0	0
		39	65	5	4	15	5	5	5	0	0	0
Winona-Roch., MN	61		61	5	10	0	5	10	10	9	10	2
		31	52	0	5	0	5	5	5	4	5	2
Worcester, MA	84		84	5	10	25	10	5	10	7	10	2
		51	85	5	5	15	5	5	5	4	5	2
Yakima, WA	93		93	5	10	25	10	10	10	7	10	6
		55	92	5	5	15	5	5	5	4	5	6
Youngstown, OH	82		82	5	10	25	10	10	10	0	10	2
		51	85	5	5	15	5	5	5	0	5	6

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

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	Total Score	Scores per Question								
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Anchorage, AK	100	5	10	25	10	10	10	10	10	10
Charlotte, NC	100	5	10	25	10	10	10	10	10	10
Erie, PA	100	5	10	25	10	10	10	10	10	10
Philadelphia, PA	100	5	10	25	10	10	10	10	10	10
Rochester, NY	100	5	10	25	10	10	10	10	10	10
Joliet, IL	99	5	10	25	10	10	10	9	10	10
San Diego, CA	96	5	10	25	10	10	10	10	10	6
Kansas City, KS	95	5	10	25	10	10	10	9	10	6
Orlando, FL	95	5	10	25	10	5	10	10	10	10
Scranton, PA	95	5	10	25	10	10	10	9	10	6
Baltimore, MD	94	5	10	20	10	10	10	9	10	10
Burlington, VT	94	5	10	20	10	10	10	9	10	10
Paterson-Clifton, NJ	93	5	10	25	10	10	10	7	10	6
San Bernardino, CA	93	5	10	25	10	10	10	7	10	6
Yakima, WA	93	5	10	25	10	10	10	7	10	6
Boston, MA	92	5	7	25	10	10	10	9	10	6
Bridgeport, CT	92	5	10	25	10	10	10	10	10	2
Charleston, SC	92	5	10	25	5	10	10	7	10	10
Sacramento, CA	92	5	10	25	10	5	10	7	10	10
Cleveland, OH	90	5	10	25	10	10	5	9	10	6

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	Total Score	Scores per Question									
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10	
Ft. Wayne-So. Bend, IN	90	5	10	25	10	5	10	9	10	6	
Milwaukee, WI	90	5	10	25	10	5	10	9	10	6	
Omaha, NE	90	5	10	25	10	10	5	9	10	6	
Savannah, GA	90	5	10	25	10	10	10	0	10	10	
Venice, FL	90	5	10	25	5	10	10	9	10	6	
Dallas, TX	89	5	10	25	10	10	10	7	10	2	
Indianapolis, IN	89	5	10	25	10	10	10	7	10	2	
Belleville, IL	88	5	10	25	10	5	10	7	10	6	
Corpus Christi, TX	88	5	10	25	10	5	10	7	10	6	
Monterey, CA	88	5	10	25	5	10	10	7	10	6	
St. Louis, MO	88	5	10	25	5	10	10	7	10	6	
Lexington, KY	87	5	10	25	5	10	10	10	10	2	
Stockton, CA	87	5	10	25	10	0	10	7	10	10	
Des Moines, IA	86	5	10	25	10	0	10	10	10	6	
Harrisburg, PA	86	5	10	25	10	0	10	10	10	6	
Los Angeles, CA	86	5	10	25	10	10	10	9	5	2	
Louisville, KY	86	5	10	25	10	10	10	0	10	6	
Marquette, MI	86	5	10	25	10	0	10	10	10	6	
Tucson, AZ	86	5	10	25	10	10	10	0	10	6	
Atlanta, GA	85	5	10	25	5	5	10	9	10	6	

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	Total Score	Scores per Question								
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Chicago, IL	85	5	10	20	10	10	10	0	10	10
Pittsburgh, PA	85	5	10	25	10	0	10	9	10	6
Detroit, MI	84	5	10	25	10	10	0	8	10	6
Lafayette, LA	84	5	10	25	10	10	10	7	5	2
Worcester, MA	84	5	10	25	10	5	10	7	10	2
Jefferson City, MO	83	5	10	25	5	5	10	7	10	6
Santa Rosa, CA	83	5	0	25	10	10	10	7	10	6
Washington, DC	83	5	10	25	10	10	10	7	0	6
Amarillo, TX	82	5	10	20	10	10	10	7	10	0
Salt Lake City, UT	82	5	10	25	10	10	10	0	10	2
St. Petersburg, FL	82	5	10	25	10	10	10	0	10	2
Youngstown, OH	82	5	10	25	10	10	10	0	10	2
Bismarck, ND	81	5	10	25	10	0	10	9	10	2
Madison, WI	81	5	10	25	10	5	10	0	10	6
Owensboro, KY	81	5	10	25	5	10	10	0	10	6
San Francisco, CA	80	5	10	20	10	5	10	9	5	6
Reno, NV	79	5	10	15	10	10	10	7	10	2
Trenton, NJ	79	5	10	25	10	10	10	9	0	0

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	Total Score	Scores per Question								
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Great Falls-Billings, MT	78	5	10	25	10	10	10	8	0	0
Albany, NY	77	5	10	25	10	5	10	0	10	2
Austin, TX	77	5	10	25	10	5	10	0	10	2
Green Bay, WI	77	5	10	25	10	5	10	0	10	2
Kalamazoo, MI	77	5	10	25	10	0	10	7	10	0
KS City-St. Joseph, MO	77	5	10	25	10	10	10	7	0	0
Lansing, MI	77	5	10	25	10	10	10	7	0	0
Little Rock, AR	77	5	10	25	10	10	10	7	0	0
Oakland, CA	77	5	10	25	10	10	10	7	0	0
Palm Beach, FL	77	5	10	25	10	0	10	7	0	10
Providence, RI	77	5	10	25	10	10	10	7	0	0
Superior, WI	77	5	10	25	10	10	10	7	0	0
Newark, NJ	76	5	10	25	10	10	5	9	0	2
Richmond, VA	76	5	10	25	10	10	10	0	0	6
Buffalo, NY	75	5	10	25	10	5	5	9	0	6
Davenport, IA	74	5	10	25	10	0	5	7	10	2
Raleigh, NC	74	5	10	25	10	5	10	9	0	0
Manchester, NH	73	5	10	25	0	10	10	7	0	6
Syracuse, NY	73	5	10	25	10	0	10	7	0	6
Arlington, VA	72	5	10	25	10	10	5	7	0	0

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	Total Score	Scores per Question								
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Denver, CO	72	5	10	5	5	10	10	7	10	10
Fort Worth, TX	72	5	10	25	5	10	10	7	0	0
Las Cruces, NM	72	5	10	20	10	10	10	0	5	2
Orange, CA	72	5	10	25	5	10	10	7	0	0
Pensacola-Tal, FL	72	5	10	25	10	5	10	7	0	0
St. Augustine, FL	72	5	10	25	10	5	10	7	0	0
Cincinnati, OH	71	5	10	25	10	5	10	0	0	6
Gaylord, MI	71	5	10	25	10	0	10	0	5	6
Boise ID	70	5	10	25	10	10	10	0	0	0
Galveston-Houston, TX	70	5	10	25	10	10	10	0	0	0
Houma-Thibodaux, LA	70	5	10	25	10	10	10	0	0	0
Tyler, TX	70	5	10	25	10	10	10	0	0	0
San Angelo, TX	69	5	10	25	0	10	10	9	0	0
Lafayette, IN	67	5	10	25	10	0	10	7	0	0
Memphis, TN	67	5	10	15	10	5	10	0	10	2
Wheeling-C'ton, WV	67	5	10	0	5	10	10	7	10	10
Grand Rapids, MI	66	5	10	25	10	0	10	0	0	6
Knoxville, TN	65	5	10	20	10	10	10	0	0	0
Portland, ME	65	5	10	20	10	10	10	0	0	0
Springfield-C.G., MO	65	5	10	25	10	5	10	0	0	0

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	<u>Total Score</u>	<u>Scores per Question</u>								
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Toledo, OH	65	5	10	25	10	10	5	0	0	0
Wilmington, DE	65	5	10	25	10	5	10	0	0	0
Beaumont, TX	64	5	10	0	5	10	10	9	5	10
Biloxi, MS	64	5	10	5	5	10	10	7	10	2
Seattle, WA	63	5	10	5	5	5	10	7	10	6
Springfield, IL	63	5	10	0	5	10	10	7	10	6
Hartford, CT	62	5	10	25	10	10	2	0	0	0
Laredo, TX	62	5	10	25	10	5	7	0	0	0
Saginaw, MI	61	5	10	20	10	0	10	0	0	6
Winona-Roch., MN	61	5	10	0	5	10	10	9	10	2
La Crosse, WI	60	5	10	25	10	0	10	0	0	0
Dubuque, IA	59	5	10	15	0	10	10	9	0	0
Evansville, IN	59	5	10	15	10	10	2	7	0	0
Wichita, KS	59	5	10	5	10	10	10	9	0	0
Sioux City, IA	58	5	10	0	5	10	10	7	5	6
Columbus, OH	57	5	10	0	5	0	10	7	10	10
Juneau, AK	57	5	10	15	5	5	5	0	10	2
Peoria, IL	57	5	10	5	5	10	10	0	10	2
Brooklyn, NY	55	5	10	15	10	5	10	0	0	0
Brownsville, TX	55	5	10	15	5	10	10	0	0	0

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	Total Score	Scores per Question								
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Covington, KY	55	5	10	0	5	10	2	7	10	6
Fargo, ND	55	5	10	20	10	0	10	0	0	0
Honolulu, HI	55	5	10	5	5	10	7	7	0	6
Las Vegas, NV	55	5	0	25	10	5	10	0	0	0
Oklahoma City, OK	55	5	10	15	5	10	10	0	0	0
Fresno, CA	53	5	10	0	5	10	5	7	5	6
Rockford, IL	53	5	10	0	5	0	10	7	10	6
Spokane, WA	53	0	10	0	5	10	5	8	5	10
Duluth, MN	52	5	10	10	10	0	10	7	0	0
Fall River, MA	52	0	10	10	10	10	5	7	0	0
Grand Island, NE	52	5	0	25	10	10	2	0	0	0
San Antonio, TX	50	5	0	20	10	5	10	0	0	0
Altoona-Johnstown, PA	49	5	10	0	5	0	10	7	10	2
Lincoln, NE	49	5	10	5	5	10	7	7	0	0
Miami, FL	48	5	10	5	5	0	10	7	0	6
Gallup, NM	47	5	10	0	5	5	10	0	10	2
Cheyenne, WY	45	5	10	10	10	0	10	0	0	0
Pueblo, CO	45	5	10	0	5	0	10	8	5	2
St. Paul-Mpls., MO	45	5	10	5	5	10	10	0	0	0
Birmingham, AL	44	5	0	0	5	10	10	7	5	2

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	Total Score	Scores per Question								
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rockville Ctr, NY	44	5	10	0	5	5	10	9	0	0
Metuchen, NJ	43	5	10	5	5	5	7	0	0	6
Mobile, AL	43	0	10	5	5	10	5	8	0	0
Dodge City, KS	42	5	10	0	5	5	10	7	0	0
Gary, IN	42	5	10	0	5	0	10	0	10	2
Norwich, CT	42	5	10	0	5	5	10	7	0	0
Ogdensburg, NY	42	0	7	20	5	5	5	0	0	0
Phoenix, AZ	40	5	10	0	5	10	10	0	0	0
Camden, NJ	39	5	10	0	5	0	10	9	0	0
San Jose, CA	39	5	10	0	5	0	5	7	5	2
Baton Rouge, LA	37	5	10	0	5	0	10	7	0	0
Greensburg, PA	37	0	10	5	5	5	5	7	0	0
Rapid City, SD	37	5	10	0	5	0	10	7	0	0
Salina, KS	37	5	10	0	5	0	10	7	0	0
Shreveport, LA	37	5	10	0	5	5	10	0	0	2
Santa Fe, NM	36	0	10	0	5	0	10	7	0	4
Allentown, PA	35	5	10	0	5	5	10	0	0	0
Colorado Springs, CO	35	5	10	5	5	0	10	0	0	0
Baker, OR	32	0	10	0	5	5	5	0	5	2
New Orleans, LA	32	5	10	0	5	0	0	0	10	2

APPENDIX C: Dioceses Ranked by 2019 Financial Transparency Score

Archdioceses in bold

Maximum score = 100

Diocese	Total Score	Scores per Question								
	2019	Q 1	Q 2	Qs 3&4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
New York, NY	32	0	10	0	5	5	5	7	0	0
Alexandria, LA	30	0	10	0	0	5	2	8	5	0
Crookston, MN	30	0	0	0	5	10	10	0	5	0
Helena, MT	30	5	10	0	5	0	10	0	0	0
Jackson, MS	30	5	10	0	5	0	10	0	0	0
Lake Charles, LA	30	0	10	0	5	10	5	0	0	0
Nashville, TN	30	0	10	0	5	5	10	0	0	0
New Ulm, MN	30	5	10	0	5	0	10	0	0	0
Portland, OR	30	5	10	0	5	0	10	0	0	0
Sioux Falls, SD	30	5	10	0	5	0	10	0	0	0
El Paso, TX	27	5	10	0	5	5	2	0	0	0
Victoria, TX	27	0	10	0	5	0	5	7	0	0
Fairbanks, AK	25	5	10	5	0	5	0	0	0	0
Lubbock, TX	25	0	0	0	5	10	10	0	0	0
Springfield, MA	20	0	10	0	5	0	5	0	0	0
St. Cloud, MN	20	0	10	0	5	0	5	0	0	0
Steubenville, OH	20	0	10	0	5	0	5	0	0	0
Tulsa, OK	15	0	10	0	5	0	0	0	0	0
St. Thomas, VI	14	0	7	0	5	0	2	0	0	0