



Measuring and Ranking Diocesan Online Financial Transparency: 2021 Report

During the summer of 2021, Voice of the Faithful carried out its fifth 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 2021 review, along with those conducted in 2017 through 2020, 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.

Measuring and Ranking Diocesan Online Financial Transparency: 2021

As we have observed in past reviews, some bishops have made a clear public commitment to financial transparency, even during the COVID-19 pandemic and emerging from it. Others reveal almost nothing. This 2021 report, and the four 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.

2021 Review Process

The 2021 review began on June 1, 2021, and ended on August 31, 2021. Three independent reviewers conducted the review. Each reviewed all 177 diocesan websites using the 2021 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 2021

This year the overall average U.S diocesan transparency score increased from 65% in 2019 and 2020 to 69% in 2021. The number of dioceses posting current audited financial report went from 104 last year to 113 in 2021. You can see the full results of the 2021 review listed alphabetically in Appendix B and by score in Appendix C. The five top-scoring dioceses had never been in the top five before this year, with four of them scoring a perfect 100%. They are shown in Table 1.

Table 1 –Size and Assets of the Top Five Dioceses

No Archdioceses in the top five this year

Diocese	Scores		Net Assets (\$)	# of Catholics	# of Parishes
	2021	2020			
Bridgeport CT	100%	92%	34,684,570	420,000	81
Charleston SC	100%	85%	69,760,932	196,245	93
Orlando FL	100%	95%	77,011,508	418,834	80
Scranton PA	100%	90%	9,850,386	235,682	117
Belleville IL	98%	98%	35,448	70,000	108

The Top Five in 2021

The dioceses in Table 1 ranged in size from Bridgeport CT with 420,000 members and assets of \$34M to Belleville IL with 70,000 Catholics and assets of \$35,000, 10 times smaller than Bridgeport. All of them are small to mid-sized, demonstrating once again that size and financial resources do not determine financial transparency. Each diocese in Table 1 has its own story and has taken its own path to transparency. Bridgeport's score has been in the 90s (in the "A" range) for the last several years. This year they finally posted best practices in collection security to reach a perfect score. Scranton is one of the six dioceses covered in the 2018 Pennsylvania grand jury report. Some of the six have worked hard to improve transparency. Scranton is clearly one of them. Belleville IL lost only 2 points, by failing to post the credentials of the lay members of their Diocesan Finance Council.

Last year the Archdioceses of Anchorage, Baltimore and Philadelphia had perfect scores but they lost points this year to the three primary problems we found among high transparency dioceses. Anchorage had a disastrous website redesign, probably as a result of undergoing a merger with the Diocese of Juneau. Baltimore lost points on collections security, and Philadelphia dropped 10 points for failing to post *clearly current* information on their Diocesan Finance Council or DFC.

The Next Nine

We usually highlight the next five highest scoring dioceses, but this year eight dioceses tied for 7th place at 96%, requiring a longer list. Stockton leads the list at 97%, up from 80% last year. They are emerging from bankruptcy, which is reflected in almost \$6M in negative net assets. Their liabilities (what they **owe**) are greater than their assets (what they **own**). Despite this challenging situation Stockton is making an effort to enhance its financial transparency. This should help rebuild the trust of their members. They only lost 3 points this year and those were on their DFC information, but their Council *does* have at least three lay members. All the other 8 dioceses in Table 2 (including three archdioceses) lost 4 points on Question 10 for failing to mandate best practices for protecting parish collections. All of these dioceses are to be commended for their financial practices, and several made significant gains. Biloxi increased their score by 39 points from 57 to 96%, also earning a spot on the list of most improved dioceses.

The best practices for protecting parish collections are endorsed by the National Leadership Roundtable and are based on common sense and appropriate "chain of custody" procedures. They are:

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

Measuring and Ranking Diocesan Online Financial Transparency: 2021

Table 2 – Next Nine Highest-Scoring Dioceses in 2020

Archdioceses in bold

Diocese	Scores by %		Net Assets (\$)	# of Catholics	# of Parishes
	2021	2020			
Stockton CA	97%	80%	-5,831,861	253,600	36
Atlanta GA	96%	90%	43,089,827	1,150,000	90
Baltimore MD	96%	100%	74,283,366	517,015	153
Biloxi MS	96%	57%	6,862,360	54,593	43
Des Moines IA	96%	86%	8,979,615	108,581	80
Ft. Wayne-South Bend IN	96%	82%	31,908,335	159,825	82
Kansas City KS	96%	86%	90,457,726	187,178	112
Lexington KY	96%	87%	15,222,959	40,159	59
Wheeling-Charleston WV	96%	81%	333,944,047	74,759	95

We have spoken with a number of diocesan bishops and CFOs during the course of the last five years to encourage best practices and understand their concerns. Recently, the bishop of a large midwestern diocese asked us if we would soften the collections security requirements. He expressed specific concerns about requiring three collection counters. Other bishops have expressed concerns about the cost of tamper-evident bags for some poor parishes.

Speaking of the requirement for requiring at least three unrelated collection counters, he said that many small town or rural parishes found it hard to get two unrelated parishioners willing to serve as counters, much less three. It is a “practical reality,” he said, that in these small communities, everyone is related somehow.

Another practical reality is that using only two counters will eventually lead to one person being alone with the collection. Requiring three unrelated counters to avoid this situation is based on practical reality and on an honest assessment of human nature. The use of three

Measuring and Ranking Diocesan Online Financial Transparency: 2021

counters *and* tamper-evident bags not only protects the funds, but also protects ushers and counters from temptation or from improper accusations.

The use of three counters and of tamper-evident bags have been our benchmark for collection security since the beginning of the review. They are best practices and must be required in the same way that criminal background checks (which protect both children and volunteers) must be required for parish volunteers interacting with children. Unfortunately, pastors sometimes resist these critical safeguards because they don't want volunteers to feel that they are not trusted.

In response to the bishop, VOTF President Mary Pat Fox sent a long and thoughtful letter explaining why we will not make any change in our scoring. She pointed out that, rather than loosen the requirement for all parishes, the needs of parishes with real limitations can be dealt with on a case-by-case basis. The Diocese Santa Rosa CA provides an excellent approach to granting such exemptions, documented in this excerpt from their diocesan website:

The following policies (statutes) are particular law for the Diocese of Santa Rosa. It may be difficult for smaller Parishes or Schools to follow some of these policies. Any exception to a policy must be documented by the parish and/or parochial school with reason/s which a policy cannot be followed. The Parish or Mission is to prepare a Proposed Alternative Policy which, if approved by the Pastor/Principal and Parish Finance Council, is to be submitted to the Diocesan CFO for review and final approval by the Bishop.

They recognize that some of their policies might be difficult for smaller parishes or schools. The diocese requires that the local parish document the reason why they cannot follow the policy and propose an alternative that will meet the goal of the policy. Their proposal is sent forward to the diocese after approval at the parish level. This process gives a parish the chance to think through the reasons for the requirement and reassess their ability to follow it.

We were pleased to note that the diocese of the bishop expressing concerns about requiring three counters received a full 10 points on Question 10 this year. We hope that other dioceses, including the eight in Table 2 that scored 96% in 2021, will consider an approach like Santa Rosa's. They can mandate best practices in collection security but allow case-by-case exemptions when the parish documents its situation and proposes a reasonable alternative that protects the donations and the volunteers.

Measuring and Ranking Diocesan Online Financial Transparency: 2021

Most-Improved Diocesan Scores

Table 3 shows the dioceses with most improved scores in 2021. The Diocese of Camden NJ leads the list this year. With a score of 20% in 2020 it was one of the five lowest scorers. The diocese, which filed for bankruptcy in 2020, scored 82% this year for an increase of 62 points. Biloxi is also a standout, increasing from 57% to 96%, and tied for 7th place. Another bright spot is the Diocese of Fall River, which went from 55% in 2020 to 92% in 2021 and added an outstanding finance page on their website. The page includes all the pertinent financial information on a single webpage, clearly marked and easy to locate.

Table 3 – Most-Improved Dioceses 2020 to 2021

Archdioceses in bold

Diocese	2021 Score %	2020 Score %	Difference
Camden NJ	82	20	62
Cheyenne WY	70	25	45
Rapid City SD	72	30	42
Biloxi MS	96	57	39
San Jose CA	79	41	38
Fall River MA	92	55	37
Crookston MN	55	20	35
Jackson MS	77	42	35
Miami FL	71	36	35
Salina KS	65	30	35

The Lowest Scoring Dioceses

The five lowest scoring dioceses in 2021 are shown in Table 4. We cannot draw any conclusions about their financial position since none of them posted audits. The Diocese of Allentown is one of the six covered by the Pennsylvania Grand Jury. Unlike Scranton at 100%, Allentown’s score has dropped every year since the 2018 Grand Jury report. Clearly transparency is a choice that some dioceses embrace and others dismiss.

Nashville’s score had increased from 30% in 2019 to 55% in 2020, but this year our reviewers could not find many of the documents and links that they found in 2020. Like Anchorage, Nashville may have suffered an unfortunate website redesign. Many dioceses, including large Archdioceses like Boston and Los Angeles, have lost significant ground over the last few years because of these bad website redesigns.

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

Diocese	Scores by %		Net Assets (\$)	# of Catholics	# of Parishes
	2021	2020			
El Paso TX	22%	22%	No report	686,037	56
Allentown PA	20%	35%	No report	252,000	84
Nashville TN	20%	55%	No report	84,000	58
Tulsa OK	20%	15%	No report	60,825	77
St. Thomas VI	17%	14%	No report	35,350	8

The Archdiocese of the Military

The website of the Archdiocese for the Military was also reviewed in 2021, but its structure and practices differ from those of geographical dioceses and its score cannot be compared with theirs. They do not have parishes, but rather military chapels that do not maintain sacramental records. They do not collect donations in the same way as parishes, so their financial policies and procedures are very different. Sunday collection security practices do not apply to them. A current audited financial report with an unqualified auditor’s opinion is posted on their website at <https://www.milarch.org/>. They do not receive any federal funding.

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 4.6 in 2020 and 4.7 in 2021

Having an easily identifiable central webpage containing key financial information is an important aspect of financial transparency. With such a page, members of the diocese can much more easily locate financial reports and other important financial information. Many dioceses have good finance pages, although our reviewers have noted this year that some websites have more than one page that can be found by searching for finance, business, accounting, or equivalent terms.

While the gold standard for financial transparency may be posting audited financial statements, this practice does not increase transparency if the average Catholic cannot find the statement on the diocese's website. We think dioceses would do best to ask themselves, for example:

- 1.) Is our finance page easy to find?
- 2.) Does our finance page explain in sufficient detail the purpose and duties of the finance department?
- 3.) Is our finance page easy to read, that is, does the format of the page clearly communicate its content?
- 4.) Is the current link to our audited financial statement linked on the finance page, and are audit links placed in a prominent place, or does finding them require scrolling way down the page or clicking through multiple links?
- 5.) Does our finance page contain an explanation of how the diocesan assessment is calculated and used or a direct link to a webpage with such an explanation?
- 6.) Is our finance staff's contact information listed on our finance page or linked to a 'staff' page or directory listing?
- 7.) Is our DFC listed on or linked to our finance page?
- 8.) Are links to financial policies and procedures posted on our finance page?

Excellent examples of clear, usable, comprehensive finance webpages include those of the dioceses of Biloxi, Bridgeport, Charleston, Fall River, Greensburg, Lexington, and Scranton, with Scranton placing first in that list in our opinion.

This year, we have given credit on Question #1 for providing all financial information, such as financial statements and policies and contact information, even if this information is provided on more than one page, but gathering all the information on a single finance page would be a more transparent practice. We cannot stress enough the importance of providing easily accessible financial information on a diocesan website so that members of the diocese

Measuring and Ranking Diocesan Online Financial Transparency: 2021

can adequately carry out their baptismal responsibility of stewardship of their gifts donated to support the mission of the church.

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

Maximum Score 10 points; Average Score 9.5 in 2020 and 9.8 in 2021

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

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

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

Questions 3 and 4 receive a combined score because together they provide a single measurement of financial reporting. The combined maximum score is 25 points, with an average score of 16.2 in 2020 and 17.2 in 2021

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 the 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

Measuring and Ranking Diocesan Online Financial Transparency: 2021

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 covers their 2019-2020 fiscal year. A handful of U.S. dioceses close their fiscal year on December 31, so they are given credit if they post a current statement by September 30. Tables 5 and 6 contain data on diocesan financial reporting in 2021 and 2020, respectively. Although some dioceses post audits of all entities under the sponsorship of the diocese, the information in Tables 5 and 6 reflects only publication of financial reports for diocesan central operations.

Table 5 – Audited Financial Reports Posted in 2021

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

Table 6 – Audited Financial Reports Posted in 2020

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

Measuring and Ranking Diocesan Online Financial Transparency: 2021

Since the beginning of the VOTF financial reviews we have observed steady, incremental increases in the number of U.S. dioceses posting these audited financial reports. The very good news on this chart is that 113 U.S. dioceses posted current audited financial reports in 2021, compared to only 104 last year. This is considerably more than an incremental improvement. Counting all dioceses posting audited reports, including those one or two years old, 73% of dioceses met one important element of financial transparency in 2021.

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

Seven dioceses posted current audits for the first time in 2021. The newly transparent dioceses are:

- Baker OR
- Biloxi MI
- Cheyenne WY
- Jackson MS
- Miami FL
- Rapid City SD
- Salina KS

Another seven dioceses posted current audits last year but did not do so in 2021:

- Burlington VT
- Dallas TX
- Lake Charles LA
- Nashville TN
- Palm Beach CA
- San Angelo TX
- Springfield-Cape Girardeau MO

Nashville may have intended to post an audit, but if so the link was lost in the redesign of their website. The Diocese of Dallas TX, with more than a million Catholics, removed the audited financial report it had posted on their website in 2020. In its place they provided an *unaudited* financial report for 2021. They stated that if anyone wished to review their audit, they could request it. What is in this year's audit that they are reluctant to share?

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

Measuring and Ranking Diocesan Online Financial Transparency: 2021

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 2021, 10 dioceses received qualified opinions on published financial reports. They were the Dioceses of Amarillo, Burlington, Evansville, Fargo, Juneau, Knoxville, Las Cruces, Memphis, Portland in Maine, and Saginaw. These same 10 dioceses also received qualified opinions last year, for the same reasons.

Question 5 – Annual Appeal Maximum Score 10 points; Average Score 7.7 in 2020 and 8.4 in 2021

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

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

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

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

Question 6 – Annual Assessments (cathedraticum)

Maximum Score 10; Average Score 6.4 in 2020 and 7.7 in 2021

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.*

Measuring and Ranking Diocesan Online Financial Transparency: 2021

Question 6 covers the assessment or tax, sometimes called the *cathedraticum*, that is collected by the dioceses from parishes. Generally, this assessment supports the diocese's central office by covering salaries, utilities, etc. As noted on Question 5, most dioceses provide ample information on their annual appeal, but information on the assessment is harder to find. Reviewers often only found information on the use of the assessment within the audited financial report itself.

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

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

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

Source: Diocese of Charlotte website.

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

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

Maximum Score 10 points; Average Score 8.7 in 2020 and 8.8 in 2021

- 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 3.1 in 2020 and 4.1 in 2021

- 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.*

VOTF added the requirement of a *current* DFC list in 2020 because it is essential that information on DFC membership be up-to-date. 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 list of the Finance Council members is considered “current” if it is consistent with the audited financial information under review for this report. It would be a good practice for the dioceses to post a current list of DFC members at the same time the audit itself is posted. 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 2020) or for a multi-year period that includes the current year. This is sufficient for 5 points on 8a.
- Listing the appointment dates of the individual members so long as each is consistent with the current audit. One additional point is awarded on 8b for this

Measuring and Ranking Diocesan Online Financial Transparency: 2021

more detailed listing.

- Dating the URL for the link to the list.

Diocesan Finance Council Governance Review

The average score on Question 8 this year is 4.1 out of a possible 10. Far too many dioceses post no information concerning their Finance Council. Why do so many dioceses fail to provide current information on the DFC, a body that has significant authority under Canon Law? Protecting privacy of DFC members may make it easier to find people to serve, but it limits their accountability to the people of the diocese.

We believe that the lay faithful must find ways to highlight this lack of transparency and call for accountability. As a first step VOTF is carrying out a new website review on the governance of DFCs. This review is based on the worksheet that can be found in Appendix D. The review began October 15, 2021, and will be completed on January 15, 2022. The results of this governance review will provide data we will use to assess the current situation and guide our future efforts.

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

Maximum Score 10; Average Score 5.31 in 2020 and 5.4 in 2021

- 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.

Measuring and Ranking Diocesan Online Financial Transparency: 2021

- 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 is dependent 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 3.1 2020 and 2.9 in 2021

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

The problem of conflicting policies posted on different locations on diocesan websites is a particular problem on this issue of Question 10 on collection security. As discussed earlier, these best practices may be challenging to implement in every parish, but it is essential that dioceses mandate them and provide leadership that encourages their adoption. In the past, our reviewers have given full credit to a diocese if they mandate the practices in one place and not in another. Often these conflicts seem to arise when a newer document is posted without removing the older one.

This year, however, our reviewers sometimes found such conflicts within the *same* policy document. They could not give credit for such confusing guidance. We hope that dioceses will review their posted policies this year and ensure that these conflicting requirements are eliminated. They present serious obstacles to achieving financial transparency and accountability at the parish level.

Conclusions

- The 2021 financial transparency review demonstrated that average financial reporting scores increased significantly from 65% in 2020 to 69% in 2021.
- 113 U.S. dioceses posted current audited financial reports in 2021, compared to only 104 last year.

Measuring and Ranking Diocesan Online Financial Transparency: 2021

- Transparency concerning the membership and activities of Diocesan Finance Councils is limited (4.1 out of 10), and 62 dioceses out of 177 posted no information on their DFC this year.
- The only area where scores dropped this year is on collection security. The decrease was small (from 3.1 to 2.9 out of 10). Conflicting guidance in posted financial policies contributed to the decline.

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* (http://www.votf.org/Financial_Acct-Trans/ReadingFS-VOTF-FWG.pdf) to assess the report. If dioceses post reports that no one reads, who is holding them accountable?
- If your diocese's financial transparency score has dropped dramatically since the last review it may be an indication of serious financial problems. Look into possible causes and work to demand transparency and accountability.

Appendix

Appendix A: Worksheet for Measuring Transparency

Appendix B: Transparency Scores, Alphabetical Listing

Appendix C: Transparency Scores, Ranked by Score

APPENDIX A: Worksheet for Measuring Transparency

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

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

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

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

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

TOTAL SCORE: _____ (maximum possible score = 100)

Appendix B: Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Albany NY	82		82	5	10	25	10	10	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Alexandria LA	35		35	0	10	0	5	5	2	8	5	0
		22	22	0	10	0	5	5	2	0	0	0
Allentown PA	20		20	0	10	0	5	0	5	0	0	0
		35	35	5	10	0	5	5	10	0	0	0
Altoona-Johnstown	42		42	5	10	0	5	0	10	0	10	2
		37	37	5	10	0	0	0	10	0	10	2
Amarillo TX	70		70	5	10	20	10	10	5	0	10	0
		70	70	5	10	20	10	10	5	0	10	0
Anchorage AK	78		78	5	10	25	10	10	10	8	0	0
		100	100	5	10	25	10	10	10	10	10	10
Arlington VA	88		88	5	10	25	10	10	5	7	10	6
		72	72	5	10	25	10	10	5	7	0	0
Atlanta GA	96		96	5	10	25	10	10	10	10	10	6
		90	90	5	10	25	10	5	10	9	10	6
Austin TX	92		92	5	10	25	10	10	10	10	10	2
		82	82	5	10	25	10	10	10	0	10	2
Baker OR	57		57	5	10	15	5	10	5	0	5	2
		32	32	0	10	0	5	5	5	0	5	2
Baltimore	96		96	5	10	25	10	10	10	10	10	6
		100	100	5	10	25	10	10	10	10	10	10
Baton Rouge, LA	46		46	5	10	0	5	5	10	0	5	6
		42	42	5	10	0	5	0	10	0	10	2
Beaumont, TX	59		59	5	10	0	5	5	10	9	5	10
		59	59	5	10	0	5	5	10	9	5	10

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Belleville IL	98		98	5	10	25	10	10	10	8	10	10
		98	98	5	10	25	10	10	10	8	10	10
Biloxi MS	96		96	5	10	25	10	10	10	10	10	6
		57	57	5	10	5	5	10	10	0	10	2
Birmingham AL	64		64	5	10	15	10	10	2	0	10	2
		79	79	5	10	15	10	10	10	7	10	2
Bismarck ND	79		79	5	10	15	10	10	10	7	10	2
		69	69	5	10	15	10	0	10	7	10	2
Boise ID	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Boston MA	77		77	5	10	25	10	10	10	0	5	2
		70	70	5	10	25	10	10	10	0	0	0
Bridgeport CT	100		100	5	10	25	10	10	10	10	10	10
		92	92	5	10	25	10	10	10	10	10	2
Brooklyn NY	50		50	5	10	10	10	5	10	0	0	0
		55	55	5	10	15	10	5	10	0	0	0
Brownsville TX	25		25	5	10	0	0	0	10	0	0	0
		50	50	5	10	15	0	10	10	0	0	0
Buffalo NY	84		84	5	10	25	10	5	10	7	10	2
		62	62	5	10	15	10	5	2	9	0	6
Burlington VT	76		76	5	10	15	10	10	10	0	10	6
		90	90	5	10	20	10	10	10	9	10	6
Camden NJ	82		82	5	10	15	10	10	10	10	10	2
		20	20	5	10	0	5	0	0	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Charleston SC	100		100	5	10	25	10	10	10	10	10	10
		85	85	5	10	25	10	5	10	0	10	10
Charlotte NC	92		92	5	10	25	10	10	10	10	10	2
		96	96	5	10	25	10	10	10	10	10	6
Cheyenne WY	70		70	5	10	25	10	0	10	10	0	0
		25	25	5	10	0	0	0	10	0	0	0
Chicago IL	85		85	5	10	20	10	10	10	0	10	10
		85	85	5	10	20	10	10	10	0	10	10
Cincinnati OH	65		65	5	10	25	10	5	10	0	0	0
		63	63	5	10	25	10	5	2	0	0	6
Cleveland OH	84		84	5	10	25	10	10	5	7	10	2
		89	89	5	10	25	10	10	10	7	10	2
Colorado Springs CO	30		30	5	10	5	5	0	5	0	0	0
		30	30	5	10	0	5	5	5	0	0	0
Columbus OH	46		46	5	10	0	5	0	10	0	10	6
		46	46	5	10	0	5	0	10	0	10	6
Corpus Christi TX	72		72	5	10	25	10	10	10	0	0	2
		82	82	5	10	25	10	10	10	0	10	2
Covington KY	50		50	5	10	0	5	5	2	7	10	6
		50	50	5	10	0	5	5	2	7	10	6
Crookston MN	55		55	5	0	25	10	5	10	0	0	0
		20	20	0	0	0	5	5	10	0	0	0
Dallas TX	57		57	5	10	5	5	10	10	0	10	2
		82	82	5	10	25	10	10	10	0	10	2

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Davenport IA	83		83	5	10	25	10	0	10	7	10	6
		83	83	5	10	25	10	0	10	7	10	6
Denver CO	51		51	5	10	0	5	10	10	0	5	6
		67	67	5	10	5	5	5	10	7	10	10
Des Moines IA	96		96	5	10	25	10	10	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Detroit MI	84		84	5	10	25	10	10	0	8	10	6
		83	83	5	10	25	10	10	0	7	10	6
Dodge City KS	90		90	5	10	25	10	10	10	10	10	0
		90	90	5	10	25	10	10	10	10	10	0
Dubuque IA	72		72	5	10	25	5	10	10	7	0	0
		55	55	5	10	15	5	10	10	0	0	0
Duluth MN	35		35	5	10	5	5	0	10	0	0	0
		42	42	5	7	10	10	0	10	0	0	0
El Paso TX	22		22	5	10	0	5	0	2	0	0	0
		22	22	5	10	0	5	0	2	0	0	0
Erie PA	92		92	5	10	25	10	10	10	10	10	2
		100	100	5	10	25	10	10	10	10	10	10
Evansville IN	64		64	5	10	20	10	10	2	7	0	0
		64	64	5	10	20	10	10	2	7	0	0
Fairbanks AK	25		25	5	10	5	0	5	0	0	0	0
		22	22	5	10	0	0	5	2	0	0	0
Fall River MA	92		92	5	10	25	10	10	10	10	10	2
		45	55	0	0	25	10	5	5	0	0	0
Fargo ND	75		75	5	10	20	10	10	10	10	0	0
		75	75	5	10	20	10	10	10	10	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Fort Worth TX	87		87	5	10	25	5	10	10	10	10	2
		87	87	5	10	25	5	10	10	10	10	2
Fresno CA	47		47	5	10	0	5	10	10	0	5	2
		42	42	5	10	0	5	10	5	0	5	2
Ft. Wayne-So. Bend IN	96		96	5	10	25	10	10	10	10	10	6
		82	82	5	10	25	10	10	10	10	0	2
Gallup NM	47		47	5	10	0	5	5	10	0	10	2
		47	47	5	10	0	5	5	10	0	10	2
Galves.-Houston TX	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Gary IN	42		42	5	10	0	5	0	10	0	10	2
		42	42	5	10	0	5	0	10	0	10	2
Gaylord MI	67		67	5	10	25	10	0	10	0	5	2
		71	71	5	10	25	10	0	10	0	5	6
Grand Island NE	62		62	5	10	25	10	10	2	0	0	0
		57	57	5	10	25	5	10	2	0	0	0
Grand Rapids MI	62		62	5	10	25	10	0	10	0	0	2
		66	66	5	10	25	10	0	10	0	0	6
Great Falls-Billings MT	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Green Bay WI	77		77	5	10	25	10	5	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Greensburg PA	92		92	5	10	25	10	10	10	10	10	2
		92	92	5	10	25	10	10	10	10	10	2
Harrisburg PA	83		83	5	10	15	10	10	10	7	10	6
		86	86	5	10	25	10	0	10	10	10	6

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Hartford CT	57		57	5	10	25	10	5	2	0	0	0
		57	57	5	10	25	10	5	2	0	0	0
Helena MT	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Honolulu HI	50		50	5	10	5	5	10	2	7	0	6
		50	50	5	10	5	5	10	2	7	0	6
Houma-Thibodaux	88		88	5	10	25	10	10	10	7	5	6
		72	72	5	10	25	5	10	10	7	0	0
Indianapolis IN	89		89	5	10	25	10	10	10	7	10	2
		89	89	5	10	25	10	10	10	7	10	2
Jackson MS	77		77	5	10	25	10	5	10	0	10	2
		42	42	5	10	0	5	0	10	0	10	2
Jefferson City MO	89		89	5	10	25	10	10	10	7	10	2
		77	77	5	10	25	10	5	10	0	10	2
Joliet IL	95		95	5	10	25	10	10	10	9	10	6
		99	99	5	10	25	10	10	10	9	10	10
Juneau AK	73		73	5	10	20	10	10	10	8	0	0
		62	62	5	10	20	5	5	5	0	10	2
Kalamazoo MI	77		77	5	10	25	10	0	10	7	10	0
		67	67	5	10	15	10	0	10	7	10	0
Kansas City KS	96		96	5	10	25	10	10	10	10	10	6
		86	86	5	10	25	10	10	10	0	10	6
KS City-St. Jos. MO	91		91	5	10	25	10	10	10	9	10	2
		82	82	5	10	25	10	10	10	0	10	2
Knoxville TN	65		65	5	10	20	10	10	10	0	0	0
		55	55	5	10	15	10	5	10	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
La Crosse WI	70		70	5	10	25	10	10	10	0	0	0
		60	60	5	10	25	10	0	10	0	0	0
Lafayette IN	80		80	5	10	25	10	10	10	10	0	0
		60	60	5	10	25	10	0	10	0	0	0
Lafayette LA	87		87	5	10	25	10	10	10	10	5	2
		82	82	5	10	25	10	5	10	10	5	2
Lake Charles LA	42		42	0	7	10	10	10	5	0	0	0
		40	40	0	10	20	0	5	5	0	0	0
Lansing MI	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Laredo TX	52		52	5	10	15	10	10	2	0	0	0
		52	52	5	10	15	10	10	2	0	0	0
Las Cruces NM	72		72	5	10	20	10	10	10	0	5	2
		62	62	5	10	15	5	10	10	0	5	2
Las Vegas NV	70		70	5	10	25	10	10	10	0	0	0
		55	55	5	0	25	10	5	10	0	0	0
Lexington KY	96		96	5	10	25	10	10	10	10	10	6
		87	87	5	10	25	5	10	10	10	10	2
Lincoln NE	44		44	5	10	5	5	10	2	7	0	0
		44	44	5	10	5	5	10	2	7	0	0
Little Rock AR	70		70	5	10	25	10	10	10	0	0	0
		60	60	5	10	25	5	5	10	0	0	0
Los Angeles CA	81		81	5	10	20	10	10	10	9	5	2
		62	62	5	10	10	10	10	10	0	5	2
Louisville KY	82		82	5	10	25	10	10	10	0	10	2
		86	86	5	10	25	10	10	10	0	10	6

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Lubbock TX	45		45	5	10	5	5	10	10	0	0	0
		15	15	5	0	0	0	0	10	0	0	0
Madison WI	82		82	5	10	25	10	10	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Manchester NH	70		70	5	10	25	0	10	10	8	0	2
		66	66	5	10	25	0	10	10	0	0	0
Marquette MI	86		86	5	10	25	10	0	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Memphis TN	87		87	5	10	20	10	10	10	10	10	2
		90	90	5	10	20	10	5	10	10	10	10
Metuchen NJ	54		54	5	10	5	5	5	10	8	0	6
		38	38	5	10	5	5	5	2	0	0	6
Miami FL	71		71	5	10	25	10	5	10	0	0	6
		36	36	5	10	0	5	0	10	0	0	6
Milwaukee WI	95		95	5	10	25	10	5	10	10	10	10
		91	91	5	10	25	10	5	10	10	10	6
Mobile AL	47		47	5	10	5	5	10	10	0	0	2
		43	43	0	10	5	5	10	5	8	0	0
Monterey CA	93		93	5	10	25	10	10	10	7	10	6
		88	88	5	10	25	5	10	10	7	10	6
Nashville TN	20		20	0	10	0	5	0	5	0	0	0
		55	55	0	10	20	5	10	10	0	0	0
New Orleans LA	42		42	5	10	0	0	5	10	0	10	2
		42	42	5	10	0	0	5	10	0	10	2
New Ulm MN	45		45	5	10	5	5	10	10	0	0	0
		45	45	5	10	5	5	10	10	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
New York NY	37		37	0	10	5	5	10	0	7	0	0
		25	25	0	10	0	5	5	5	0	0	0
Newark NJ	77		77	5	10	25	10	10	5	0	10	2
		86	86	5	10	25	10	10	5	9	10	2
Norwich CT	35		35	5	10	0	5	5	10	0	0	0
		35	35	5	10	0	5	5	10	0	0	0
Oakland CA	60		60	5	10	15	10	10	10	0	0	0
		60	60	5	10	15	10	10	10	0	0	0
Ogdensburg NY	80		80	5	10	25	5	5	10	8	10	2
		84	84	5	10	25	5	5	10	8	10	6
Oklahoma City OK	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Omaha NE	90		90	5	10	25	10	10	5	9	10	6
		90	95	5	10	25	10	10	5	9	10	6
Orange CA	86		86	5	10	25	10	10	10	0	10	6
		75	81	5	10	25	10	5	10	0	10	0
Orlando FL	100		100	5	10	25	10	10	10	10	10	10
		95	95	5	10	25	10	5	10	10	10	10
Owensboro KY	93		93	5	10	25	10	10	10	7	10	6
		81	81	5	10	25	5	10	10	0	10	6
Palm Beach FL	66		66	5	10	15	10	10	10	0	0	6
		66	66	5	10	25	10	0	10	0	0	6
Paterson-Clifton NJ	86		86	5	10	25	10	10	10	0	10	6
		86	86	5	10	25	10	10	10	0	10	6
Pensacola-Tal FL	65		65	5	10	25	10	5	10	0	0	0
		65	65	5	10	25	10	5	10	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Peoria IL	57		57	5	10	5	5	10	10	0	10	2
		57	57	5	10	5	5	10	10	0	10	2
Philadelphia PA	90		90	5	10	25	10	10	10	0	10	10
		100	100	5	10	25	10	10	10	10	10	10
Phoenix AZ	35		35	5	10	0	5	5	10	0	0	0
		40	40	5	10	5	5	5	10	0	0	0
Pittsburgh PA	91		91	5	10	25	10	10	10	9	10	2
		81	81	5	10	25	10	0	10	9	10	2
Portland ME	65		65	5	10	20	10	10	10	0	0	0
		55	55	5	10	15	5	10	10	0	0	0
Portland OR	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Providence RI	78		78	5	10	25	10	10	10	8	0	0
		80	80	5	10	25	10	10	10	10	0	0
Pueblo CO	45		45	5	10	0	10	10	10	0	0	0
		40	40	5	10	0	5	10	10	0	0	0
Raleigh NC	92		92	5	10	25	10	10	10	10	10	2
		81	81	5	10	25	10	10	10	9	0	2
Rapid City SD	72		72	5	10	25	10	5	10	7	0	0
		30	30	5	10	0	5	0	10	0	0	0
Reno NV	67		67	5	10	10	10	10	10	0	10	2
		72	72	5	10	15	10	10	10	0	10	2
Richmond VA	91		91	5	10	25	10	10	10	9	10	2
		86	86	5	10	25	10	5	10	9	10	2
Rochester NY	90		90	5	10	25	10	10	5	10	5	10
		100	100	5	10	25	10	10	10	10	10	10

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rockford, IL	46		46	5	10	0	5	0	10	0	10	6
		46	46	5	10	0	5	0	10	0	10	6
Rockville Ctr NY	40		40	5	10	0	5	10	10	0	0	0
		35	35	5	10	0	5	5	10	0	0	0
Sacramento CA	92		92	5	10	25	10	5	10	7	10	10
		85	85	5	10	25	10	5	10	0	10	10
Saginaw MI	57		57	5	10	20	10	0	10	0	0	2
		61	61	5	10	20	10	0	10	0	0	6
Salina KS	65		65	5	10	25	10	5	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Salt Lake City UT	77		77	5	10	25	10	5	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
San Angelo TX	72		72	5	10	5	10	10	10	10	10	2
		55	55	5	10	25	0	5	10	0	0	0
San Antonio TX	55		55	5	0	20	10	10	10	0	0	0
		55	55	5	0	20	10	10	10	0	0	0
San Bernardino CA	82		82	5	10	25	10	10	10	0	10	2
		86	86	5	10	25	10	10	10	0	10	6
San Diego CA	93		93	5	10	25	10	10	10	8	5	10
		96	96	5	10	25	10	10	10	10	10	6
San Francisco CA	85		85	5	10	20	10	10	10	9	5	6
		85	85	5	10	20	10	10	10	9	5	6
San Jose CA	79		79	5	10	15	10	10	5	8	10	6
		41	41	5	7	0	5	0	5	7	10	2
Santa Fe NM	31		31	0	10	0	5	0	5	7	0	4
		31	31	0	10	0	5	0	5	7	0	4

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)									
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10	
Santa Rosa CA	93		93	5	10	25	10	10	10	7	10	6	
		83	83	5	0	25	10	10	10	7	10	6	
Savannah GA	86		86	5	10	25	10	10	10	0	10	6	
		90	90	5	10	25	10	10	10	0	10	10	
Scranton PA	100		100	5	10	25	10	10	10	10	10	10	
		90	90	5	10	25	10	10	10	0	10	10	
Seattle WA	86		86	5	10	20	10	10	10	10	5	6	
		88	88	5	10	25	10	5	10	7	10	6	
Shreveport LA	37		37	5	10	0	5	5	10	0	0	2	
		37	37	5	10	0	5	5	10	0	0	2	
Sioux City IA	52		52	5	10	0	5	10	10	0	10	2	
		51	51	5	10	0	5	5	10	0	10	6	
Sioux Falls SD	27		27	5	7	0	5	0	10	0	0	0	
		32	32	5	7	0	5	0	10	0	5	0	
Spokane WA	52		52	0	10	0	5	10	5	7	5	10	
		45	45	0	10	0	5	10	5	0	5	10	
Springfield IL	53		53	5	7	5	5	10	10	0	5	6	
		47	47	5	10	0	5	10	10	0	5	2	
Springfield MA	30		30	5	10	0	5	0	10	0	0	0	
		30	30	5	10	0	5	0	10	0	0	0	
Springfield-C.G. MO	55		55	5	10	15	10	5	10	0	0	0	
		70	70	5	10	25	10	10	10	0	0	0	
St. Augustine FL	84		84	5	10	25	10	10	10	8	0	6	
		67	67	5	10	25	5	5	10	7	0	0	
St. Cloud MN	30		30	0	10	0	5	10	5	0	0	0	
		30	30	0	10	5	5	5	5	0	0	0	

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
St. Louis, MO	88		88	5	10	25	5	10	10	7	10	6
		88	88	5	10	25	5	10	10	7	10	6
St. Paul-Minn., MN	92		92	5	10	25	10	10	10	10	10	2
		96	96	5	10	25	10	10	10	10	10	6
St. Petersburg, FL	95		95	5	10	25	10	10	10	9	10	6
		91	91	5	10	25	10	10	10	9	10	2
St. Thomas VI	17		17	0	10	0	5	0	2	0	0	0
		14	14	0	7	0	5	0	2	0	0	0
Steubenville OH	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Stockton, CA	97		97	5	10	25	10	10	10	7	10	10
		80	80	5	10	25	10	0	10	0	10	10
Superior WI	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Syracuse, NY	65		65	5	10	25	10	5	10	0	0	0
		62	62	5	0	25	10	0	10	0	10	2
Toledo, OH	72		72	5	10	25	10	10	5	7	0	0
		72	72	5	10	25	10	10	5	7	0	0
Trenton, NJ	92		92	5	10	25	10	10	10	10	10	2
		95	95	5	10	25	10	10	10	9	10	6
Tucson, AZ	82		82	5	10	25	10	10	10	0	10	2
		86	86	5	10	25	10	10	10	0	10	6
Tulsa, OK	20		20	0	10	0	5	0	5	0	0	0
		15	15	0	10	0	5	0	0	0	0	0
Tyler, TX	50		50	5	0	15	10	10	10	0	0	0
		65	65	5	10	25	10	5	10	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Alphabetical listing (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Venice FL	86		86	5	10	25	10	10	10	0	10	6
		86	86	5	10	25	10	10	10	0	10	6
Victoria TX	37		37	5	10	0	5	0	10	7	0	0
		37	37	5	10	0	5	0	10	7	0	0
Washington DC	83		83	5	10	25	10	10	10	7	0	6
		76	76	5	10	25	10	10	10	0	0	6
Wheeling-C'ton WV	96		96	5	10	25	10	10	10	10	10	6
		81	81	5	10	20	10	10	10	0	10	6
Wichita KS	52		52	5	10	5	10	10	5	0	5	2
		49	49	5	10	5	10	10	2	0	5	2
Wilmington DE	81		81	5	10	25	10	5	10	0	10	6
		81	81	5	10	25	10	5	10	0	10	6
Winona-Roch. MN	66		66	5	10	0	5	10	10	10	10	6
		62	62	5	10	0	5	10	10	10	10	2
Worcester MA	82		82	5	10	25	10	10	10	0	10	2
		72	72	5	10	15	10	10	10	0	10	2
Yakima WA	94		94	5	10	25	10	10	10	8	10	6
		93	93	5	10	25	10	10	10	7	10	6
Youngstown OH	82		82	5	10	25	10	10	10	0	10	2
		82	82	5	10	25	10	10	10	0	10	2

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

Appendix C: Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Bridgeport CT	100		100	5	10	25	10	10	10	10	10	10
		92	92	5	10	25	10	10	10	10	10	2
Charleston SC	100		100	5	10	25	10	10	10	10	10	10
		85	85	5	10	25	10	5	10	0	10	10
Orlando FL	100		100	5	10	25	10	10	10	10	10	10
		95	95	5	10	25	10	5	10	10	10	10
Scranton PA	100		100	5	10	25	10	10	10	10	10	10
		90	90	5	10	25	10	10	10	0	10	10
Belleville IL	98		98	5	10	25	10	10	10	8	10	10
		98	98	5	10	25	10	10	10	8	10	10
Stockton, CA	97		97	5	10	25	10	10	10	7	10	10
		80	80	5	10	25	10	0	10	0	10	10
Atlanta GA	96		96	5	10	25	10	10	10	10	10	6
		90	90	5	10	25	10	5	10	9	10	6
Baltimore	96		96	5	10	25	10	10	10	10	10	6
		100	100	5	10	25	10	10	10	10	10	10
Biloxi MS	96		96	5	10	25	10	10	10	10	10	6
		57	57	5	10	5	5	10	10	0	10	2
Des Moines IA	96		96	5	10	25	10	10	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Ft. Wayne-So. Bend IN	96		96	5	10	25	10	10	10	10	10	6
		82	82	5	10	25	10	10	10	10	0	2
Kansas City KS	96		96	5	10	25	10	10	10	10	10	6
		86	86	5	10	25	10	10	10	0	10	6
Lexington KY	96		96	5	10	25	10	10	10	10	10	6
		87	87	5	10	25	5	10	10	10	10	2

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses* in bold) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Wheeling-C'ton WV	96		96	5	10	25	10	10	10	10	10	6
		81	81	5	10	20	10	10	10	0	10	6
Joliet IL	95		95	5	10	25	10	10	10	9	10	6
		99	99	5	10	25	10	10	10	9	10	10
Milwaukee WI	95		95	5	10	25	10	5	10	10	10	10
		91	91	5	10	25	10	5	10	10	10	6
St. Petersburg, FL	95		95	5	10	25	10	10	10	9	10	6
		91	91	5	10	25	10	10	10	9	10	2
Yakima WA	94		94	5	10	25	10	10	10	8	10	6
		93	93	5	10	25	10	10	10	7	10	6
Monterey CA	93		93	5	10	25	10	10	10	7	10	6
		88	88	5	10	25	5	10	10	7	10	6
Owensboro KY	93		93	5	10	25	10	10	10	7	10	6
		81	81	5	10	25	5	10	10	0	10	6
San Diego CA	93		93	5	10	25	10	10	10	8	5	10
		96	96	5	10	25	10	10	10	10	10	6
Santa Rosa CA	93		93	5	10	25	10	10	10	7	10	6
		83	83	5	0	25	10	10	10	7	10	6
Austin TX	92		92	5	10	25	10	10	10	10	10	2
		82	82	5	10	25	10	10	10	0	10	2
Charlotte NC	92		92	5	10	25	10	10	10	10	10	2
		96	96	5	10	25	10	10	10	10	10	6
Erie PA	92		92	5	10	25	10	10	10	10	10	2
		100	100	5	10	25	10	10	10	10	10	10

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (**archdioceses** in bold) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Fall River MA	92		92	5	10	25	10	10	10	10	10	2
		45	55	0	0	25	10	5	5	0	0	0
Greensburg PA	92		92	5	10	25	10	10	10	10	10	2
		92	92	5	10	25	10	10	10	10	10	2
Raleigh NC	92		92	5	10	25	10	10	10	10	10	2
		81	81	5	10	25	10	10	10	9	0	2
Sacramento CA	92		92	5	10	25	10	5	10	7	10	10
		85	85	5	10	25	10	5	10	0	10	10
St. Paul-Minn., MN	92		92	5	10	25	10	10	10	10	10	2
		96	96	5	10	25	10	10	10	10	10	6
Trenton, NJ	92		92	5	10	25	10	10	10	10	10	2
		95	95	5	10	25	10	10	10	9	10	6
KS City-St. Jos. MO	91		91	5	10	25	10	10	10	9	10	2
		82	82	5	10	25	10	10	10	0	10	2
Pittsburgh PA	91		91	5	10	25	10	10	10	9	10	2
		81	81	5	10	25	10	0	10	9	10	2
Richmond VA	91		91	5	10	25	10	10	10	9	10	2
		86	86	5	10	25	10	5	10	9	10	2
Dodge City KS	90		90	5	10	25	10	10	10	10	10	0
		90	90	5	10	25	10	10	10	10	10	0
Omaha NE	90		90	5	10	25	10	10	5	9	10	6
		90	95	5	10	25	10	10	5	9	10	6
Philadelphia PA	90		90	5	10	25	10	10	10	0	10	10
		100	100	5	10	25	10	10	10	10	10	10

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses* in bold) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rochester NY	90		90	5	10	25	10	10	5	10	5	10
		100	100	5	10	25	10	10	10	10	10	10
Indianapolis IN	89		89	5	10	25	10	10	10	7	10	2
		89	89	5	10	25	10	10	10	7	10	2
Jefferson City MO	89		89	5	10	25	10	10	10	7	10	2
		77	77	5	10	25	10	5	10	0	10	2
Arlington VA	88		88	5	10	25	10	10	5	7	10	6
		72	72	5	10	25	10	10	5	7	0	0
Houma-Thibodaux	88		88	5	10	25	10	10	10	7	5	6
		72	72	5	10	25	5	10	10	7	0	0
St. Louis, MO	88		88	5	10	25	5	10	10	7	10	6
		88	88	5	10	25	5	10	10	7	10	6
Fort Worth TX	87		87	5	10	25	5	10	10	10	10	2
		87	87	5	10	25	5	10	10	10	10	2
Lafayette LA	87		87	5	10	25	10	10	10	10	5	2
		82	82	5	10	25	10	5	10	10	5	2
Memphis TN	87		87	5	10	20	10	10	10	10	10	2
		90	90	5	10	20	10	5	10	10	10	10
Marquette MI	86		86	5	10	25	10	0	10	10	10	6
		86	86	5	10	25	10	0	10	10	10	6
Orange CA	86		86	5	10	25	10	10	10	0	10	6
		75	81	5	10	25	10	5	10	0	10	0
Paterson-Clifton NJ	86		86	5	10	25	10	10	10	0	10	6
		86	86	5	10	25	10	10	10	0	10	6
Savannah GA	86		86	5	10	25	10	10	10	0	10	6
		90	90	5	10	25	10	10	10	0	10	10

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (**archdioceses** in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Seattle WA	86		86	5	10	20	10	10	10	10	5	6
		88	88	5	10	25	10	5	10	7	10	6
Venice FL	86		86	5	10	25	10	10	10	0	10	6
		86	86	5	10	25	10	10	10	0	10	6
Chicago IL	85		85	5	10	20	10	10	10	0	10	10
		85	85	5	10	20	10	10	10	0	10	10
San Francisco CA	85		85	5	10	20	10	10	10	9	5	6
		85	85	5	10	20	10	10	10	9	5	6
Buffalo NY	84		84	5	10	25	10	5	10	7	10	2
		62	62	5	10	15	10	5	2	9	0	6
Cleveland OH	84		84	5	10	25	10	10	5	7	10	2
		89	89	5	10	25	10	10	10	7	10	2
Detroit MI	84		84	5	10	25	10	10	0	8	10	6
		83	83	5	10	25	10	10	0	7	10	6
St. Augustine FL	84		84	5	10	25	10	10	10	8	0	6
		67	67	5	10	25	5	5	10	7	0	0
Davenport IA	83		83	5	10	25	10	0	10	7	10	6
		83	83	5	10	25	10	0	10	7	10	6
Harrisburg PA	83		83	5	10	15	10	10	10	7	10	6
		86	86	5	10	25	10	0	10	10	10	6
Washington DC	83		83	5	10	25	10	10	10	7	0	6
		76	76	5	10	25	10	10	10	0	0	6
Albany NY	82		82	5	10	25	10	10	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Camden NJ	82		82	5	10	15	10	10	10	10	10	2
		20	20	5	10	0	5	0	0	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (**archdioceses** in bold) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Louisville KY	82		82	5	10	25	10	10	10	0	10	2
		86	86	5	10	25	10	10	10	0	10	6
Madison WI	82		82	5	10	25	10	10	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
San Bernardino CA	82		82	5	10	25	10	10	10	0	10	2
		86	86	5	10	25	10	10	10	0	10	6
Tucson, AZ	82		82	5	10	25	10	10	10	0	10	2
		86	86	5	10	25	10	10	10	0	10	6
Worcester MA	82		82	5	10	25	10	10	10	0	10	2
		72	72	5	10	15	10	10	10	0	10	2
Youngstown OH	82		82	5	10	25	10	10	10	0	10	2
		82	82	5	10	25	10	10	10	0	10	2
Los Angeles CA	81		81	5	10	20	10	10	10	9	5	2
		62	62	5	10	10	10	10	10	0	5	2
Wilmington DE	81		81	5	10	25	10	5	10	0	10	6
		81	81	5	10	25	10	5	10	0	10	6
Lafayette IN	80		80	5	10	25	10	10	10	10	0	0
		60	60	5	10	25	10	0	10	0	0	0
Ogdensburg NY	80		80	5	10	25	5	5	10	8	10	2
		84	84	5	10	25	5	5	10	8	10	6
Bismarck ND	79		79	5	10	15	10	10	10	7	10	2
		69	69	5	10	15	10	0	10	7	10	2
San Jose CA	79		79	5	10	15	10	10	5	8	10	6
		41	41	5	7	0	5	0	5	7	10	2
Anchorage AK	78		78	5	10	25	10	10	10	8	0	0
		100	100	5	10	25	10	10	10	10	10	10

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses* in bold) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Providence RI	78		78	5	10	25	10	10	10	8	0	0
		80	80	5	10	25	10	10	10	10	0	0
Boston MA	77		77	5	10	25	10	10	10	0	5	2
		70	70	5	10	25	10	10	10	0	0	0
Green Bay WI	77		77	5	10	25	10	5	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Jackson MS	77		77	5	10	25	10	5	10	0	10	2
		42	42	5	10	0	5	0	10	0	10	2
Kalamazoo MI	77		77	5	10	25	10	0	10	7	10	0
		67	67	5	10	15	10	0	10	7	10	0
Newark NJ	77		77	5	10	25	10	10	5	0	10	2
		86	86	5	10	25	10	10	5	9	10	2
Salt Lake City UT	77		77	5	10	25	10	5	10	0	10	2
		77	77	5	10	25	10	5	10	0	10	2
Burlington VT	76		76	5	10	15	10	10	10	0	10	6
		90	90	5	10	20	10	10	10	9	10	6
Fargo ND	75		75	5	10	20	10	10	10	10	0	0
		75	75	5	10	20	10	10	10	10	0	0
Juneau AK	73		73	5	10	20	10	10	10	8	0	0
		62	62	5	10	20	5	5	5	0	10	2
Corpus Christi TX	72		72	5	10	25	10	10	10	0	0	2
		82	82	5	10	25	10	10	10	0	10	2
Dubuque IA	72		72	5	10	25	5	10	10	7	0	0
		55	55	5	10	15	5	10	10	0	0	0
Las Cruces NM	72		72	5	10	20	10	10	10	0	5	2
		62	62	5	10	15	5	10	10	0	5	2

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses* in bold)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rapid City SD	72		72	5	10	25	10	5	10	7	0	0
		30	30	5	10	0	5	0	10	0	0	0
San Angelo TX	72		72	5	10	5	10	10	10	10	10	2
		55	55	5	10	25	0	5	10	0	0	0
Toledo, OH	72		72	5	10	25	10	10	5	7	0	0
		72	72	5	10	25	10	10	5	7	0	0
Miami FL	71		71	5	10	25	10	5	10	0	0	6
		36	36	5	10	0	5	0	10	0	0	6
Amarillo TX	70		70	5	10	20	10	10	5	0	10	0
		70	70	5	10	20	10	10	5	0	10	0
Boise ID	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Cheyenne WY	70		70	5	10	25	10	0	10	10	0	0
		25	25	5	10	0	0	0	10	0	0	0
Galves.-Houston TX	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Great Falls-Billings MT	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
La Crosse WI	70		70	5	10	25	10	10	10	0	0	0
		60	60	5	10	25	10	0	10	0	0	0
Lansing MI	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Las Vegas NV	70		70	5	10	25	10	10	10	0	0	0
		55	55	5	0	25	10	5	10	0	0	0
Little Rock AR	70		70	5	10	25	10	10	10	0	0	0
		60	60	5	10	25	5	5	10	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses in bold*)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Manchester NH	70		70	5	10	25	0	10	10	8	0	2
		66	66	5	10	25	0	10	10	0	0	0
Oklahoma City OK	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Superior WI	70		70	5	10	25	10	10	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Gaylord MI	67		67	5	10	25	10	0	10	0	5	2
		71	71	5	10	25	10	0	10	0	5	6
Reno NV	67		67	5	10	10	10	10	10	0	10	2
		72	72	5	10	15	10	10	10	0	10	2
Palm Beach FL	66		66	5	10	15	10	10	10	0	0	6
		66	66	5	10	25	10	0	10	0	0	6
Winona-Roch. MN	66		66	5	10	0	5	10	10	10	10	6
		62	62	5	10	0	5	10	10	10	10	2
Cincinnati OH	65		65	5	10	25	10	5	10	0	0	0
		63	63	5	10	25	10	5	2	0	0	6
Knoxville TN	65		65	5	10	20	10	10	10	0	0	0
		55	55	5	10	15	10	5	10	0	0	0
Pensacola-Tal FL	65		65	5	10	25	10	5	10	0	0	0
		65	65	5	10	25	10	5	10	0	0	0
Portland ME	65		65	5	10	20	10	10	10	0	0	0
		55	55	5	10	15	5	10	10	0	0	0
Salina KS	65		65	5	10	25	10	5	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Syracuse, NY	65		65	5	10	25	10	5	10	0	0	0
		62	62	5	0	25	10	0	10	0	10	2

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses* in bold) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Birmingham AL	64		64	5	10	15	10	10	2	0	10	2
		79	79	5	10	15	10	10	10	7	10	2
Evansville IN	64		64	5	10	20	10	10	2	7	0	0
		64	64	5	10	20	10	10	2	7	0	0
Grand Island NE	62		62	5	10	25	10	10	2	0	0	0
		57	57	5	10	25	5	10	2	0	0	0
Grand Rapids MI	62		62	5	10	25	10	0	10	0	0	2
		66	66	5	10	25	10	0	10	0	0	6
Oakland CA	60		60	5	10	15	10	10	10	0	0	0
		60	60	5	10	15	10	10	10	0	0	0
Beaumont, TX	59		59	5	10	0	5	5	10	9	5	10
		59	59	5	10	0	5	5	10	9	5	10
Baker OR	57		57	5	10	15	5	10	5	0	5	2
		32	32	0	10	0	5	5	5	0	5	2
Dallas TX	57		57	5	10	5	5	10	10	0	10	2
		82	82	5	10	25	10	10	10	0	10	2
Hartford CT	57		57	5	10	25	10	5	2	0	0	0
		57	57	5	10	25	10	5	2	0	0	0
Peoria IL	57		57	5	10	5	5	10	10	0	10	2
		57	57	5	10	5	5	10	10	0	10	2
Saginaw MI	57		57	5	10	20	10	0	10	0	0	2
		61	61	5	10	20	10	0	10	0	0	6
Crookston MN	55		55	5	0	25	10	5	10	0	0	0
		20	20	0	0	0	5	5	10	0	0	0
San Antonio TX	55		55	5	0	20	10	10	10	0	0	0
		55	55	5	0	20	10	10	10	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses* in bold) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Springfield-C.G. MO	55		55	5	10	15	10	5	10	0	0	0
		70	70	5	10	25	10	10	10	0	0	0
Metuchen NJ	54		54	5	10	5	5	5	10	8	0	6
		38	38	5	10	5	5	5	2	0	0	6
Springfield IL	53		53	5	7	5	5	10	10	0	5	6
		47	47	5	10	0	5	10	10	0	5	2
Laredo TX	52		52	5	10	15	10	10	2	0	0	0
		52	52	5	10	15	10	10	2	0	0	0
Sioux City IA	52		52	5	10	0	5	10	10	0	10	2
		51	51	5	10	0	5	5	10	0	10	6
Spokane WA	52		52	0	10	0	5	10	5	7	5	10
		45	45	0	10	0	5	10	5	0	5	10
Wichita KS	52		52	5	10	5	10	10	5	0	5	2
		49	49	5	10	5	10	10	2	0	5	2
Denver CO	51		51	5	10	0	5	10	10	0	5	6
		67	67	5	10	5	5	5	10	7	10	10
Brooklyn NY	50		50	5	10	10	10	5	10	0	0	0
		55	55	5	10	15	10	5	10	0	0	0
Covington KY	50		50	5	10	0	5	5	2	7	10	6
		50	50	5	10	0	5	5	2	7	10	6
Honolulu HI	50		50	5	10	5	5	10	2	7	0	6
		50	50	5	10	5	5	10	2	7	0	6
Tyler, TX	50		50	5	0	15	10	10	10	0	0	0
		65	65	5	10	25	10	5	10	0	0	0
Fresno CA	47		47	5	10	0	5	10	10	0	5	2
		42	42	5	10	0	5	10	5	0	5	2

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses in bold*) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Gallup NM	47		47	5	10	0	5	5	10	0	10	2
		47	47	5	10	0	5	5	10	0	10	2
Mobile AL	47		47	5	10	5	5	10	10	0	0	2
		43	43	0	10	5	5	10	5	8	0	0
Baton Rouge, LA	46		46	5	10	0	5	5	10	0	5	6
		42	42	5	10	0	5	0	10	0	10	2
Columbus OH	46		46	5	10	0	5	0	10	0	10	6
		46	46	5	10	0	5	0	10	0	10	6
Rockford, IL	46		46	5	10	0	5	0	10	0	10	6
		46	46	5	10	0	5	0	10	0	10	6
Lubbock TX	45		45	5	10	5	5	10	10	0	0	0
		15	15	5	0	0	0	0	10	0	0	0
New Ulm MN	45		45	5	10	5	5	10	10	0	0	0
		45	45	5	10	5	5	10	10	0	0	0
Pueblo CO	45		45	5	10	0	10	10	10	0	0	0
		40	40	5	10	0	5	10	10	0	0	0
Lincoln NE	44		44	5	10	5	5	10	2	7	0	0
		44	44	5	10	5	5	10	2	7	0	0
Altoona-Johnstown	42		42	5	10	0	5	0	10	0	10	2
		37	37	5	10	0	0	0	10	0	10	2
Gary IN	42		42	5	10	0	5	0	10	0	10	2
		42	42	5	10	0	5	0	10	0	10	2
Lake Charles LA	42		42	0	7	10	10	10	5	0	0	0
		40	40	0	10	20	0	5	5	0	0	0
New Orleans LA	42		42	5	10	0	0	5	10	0	10	2
		42	42	5	10	0	0	5	10	0	10	2

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses in bold*) NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
Rockville Ctr NY	40		40	5	10	0	5	10	10	0	0	0
		35	35	5	10	0	5	5	10	0	0	0
New York NY	37		37	0	10	5	5	10	0	7	0	0
		25	25	0	10	0	5	5	5	0	0	0
Shreveport LA	37		37	5	10	0	5	5	10	0	0	2
		37	37	5	10	0	5	5	10	0	0	2
Victoria TX	37		37	5	10	0	5	0	10	7	0	0
		37	37	5	10	0	5	0	10	7	0	0
Alexandria LA	35		35	0	10	0	5	5	2	8	5	0
		22	22	0	10	0	5	5	2	0	0	0
Duluth MN	35		35	5	10	5	5	0	10	0	0	0
		42	42	5	7	10	10	0	10	0	0	0
Norwich CT	35		35	5	10	0	5	5	10	0	0	0
		35	35	5	10	0	5	5	10	0	0	0
Phoenix AZ	35		35	5	10	0	5	5	10	0	0	0
		40	40	5	10	5	5	5	10	0	0	0
Santa Fe NM	31		31	0	10	0	5	0	5	7	0	4
		31	31	0	10	0	5	0	5	7	0	4
Colorado Springs CO	30		30	5	10	5	5	0	5	0	0	0
		30	30	5	10	0	5	5	5	0	0	0
Helena MT	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Portland OR	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Springfield MA	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0

Diocesan Financial Transparency: 2021/2020 Scores

Listing by 2021 scores (*archdioceses in bold*)

NOTE: Maximum score = 100

Diocese	Total Scores		Score as %	Scores per Question (see worksheet for total possible on each)								
	2021	2020		Q 1	Q 2	Qs 3&4*	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10
St. Cloud MN	30		30	0	10	0	5	10	5	0	0	0
		30	30	0	10	5	5	5	5	0	0	0
Steubenville OH	30		30	5	10	0	5	0	10	0	0	0
		30	30	5	10	0	5	0	10	0	0	0
Sioux Falls SD	27		27	5	7	0	5	0	10	0	0	0
		32	32	5	7	0	5	0	10	0	5	0
Brownsville TX	25		25	5	10	0	0	0	10	0	0	0
		50	50	5	10	15	0	10	10	0	0	0
Fairbanks AK	25		25	5	10	5	0	5	0	0	0	0
		22	22	5	10	0	0	5	2	0	0	0
El Paso TX	22		22	5	10	0	5	0	2	0	0	0
		22	22	5	10	0	5	0	2	0	0	0
Allentown PA	20		20	0	10	0	5	0	5	0	0	0
		35	35	5	10	0	5	5	10	0	0	0
Nashville TN	20		20	0	10	0	5	0	5	0	0	0
		55	55	0	10	20	5	10	10	0	0	0
Tulsa, OK	20		20	0	10	0	5	0	5	0	0	0
		15	15	0	10	0	5	0	0	0	0	0
St. Thomas VI	17		17	0	10	0	5	0	2	0	0	0
		14	14	0	7	0	5	0	2	0	0	0

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