



# Memo

**Date:** February 7, 2022

**To:** All pastors, parish administrators, principals and presidents  
and business managers

**From:** Holly Orsagh, internal audit manager, Office of Finance

**Re:** Accounting for Restricted Donations Fundraising and Ministry  
Funds

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The [\*Accounting for Restricted Donations Fundraising and Ministry Funds\*](#) document has been compiled to assist parishes, missions, campus centers and schools in understanding the archdiocese's position on donation accounting in relationship to revenue and liability/exchange account usage.

Questions related to these guidelines should be directed to me at [horsagh@archatl.com](mailto:horsagh@archatl.com), Brenda Leslie at [BLeslie@archatl.com](mailto:BLeslie@archatl.com) or Patrick Warner at [PWarners@archatl.com](mailto:PWarners@archatl.com).