

# Restricted Funds Tracking Template

A schedule template for tracking donor-restricted gifts, grants, capital campaigns, second collections, and ministry-specific funds.

Field	What to track
Fund or restriction name	Examples: building fund, scholarship fund, second collection, grant program, donor-restricted ministry support.
Source	Donor, grantor, parishioner group, campaign, online giving designation, or diocesan collection.
Beginning balance	Balance carried forward from the prior month or year.
Additions	Restricted receipts during the period, with deposit or donor support.
Releases or spending	Amounts used for the restricted purpose, tied to invoices, payroll, or program activity.
Ending balance	Beginning balance plus additions less releases/spending.
Review notes	Open questions, donor clarification needed, board designation, or finance council action.

## Control reminders

- Do not release restricted support without evidence that the purpose or time restriction was met.
- Tie the schedule total to the general ledger each month.
- Keep donor letters, grant agreements, campaign materials, and finance council approvals with the schedule.
- Review old balances for restrictions that may have been satisfied or require donor/grantor follow-up.

General information only. This document does not constitute legal, tax, or accounting advice for any specific organization. Final requirements should be confirmed with the CPA, diocese, lender, grantor, or governing body requesting the report.