NOT-FOR-PROFIT
BUDGETING
AND FINANCIAL
MANAGEMENT
NOT-FOR-PROFIT BUDGETING AND FINANCIAL MANAGEMENT

EDWARD J. McMILLAN, CPA, CAE
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- Model Policies and Procedures for Not-for-Profit Organizations
- Not-for-Profit Accounting, Tax, and Reporting Requirements

The second edition of this book was titled Budgeting and Financial Management Handbook for Not-for-Profit Organizations.

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10 9 8 7 6 5 4 3 2 1
To my mother,
Audrey Elizabeth McMillan
About the Author

**Edward J. McMillan, CPA, CAE**, has spent his entire career in not-for-profit financial management. He has served as the controller of the national office of the Associated Builders and Contractors and as the finance and membership director of the American Correctional Association. In 1993, McMillan was appointed faculty chair for finance for the United States Chamber of Commerce’s Institutes for Organization Management program.

McMillan has written several books on not-for-profit financial management. His publishers include the American Society of Association Executives, McGraw-Hill, the U.S. Chamber of Commerce, and the American Chamber of Commerce.

McMillan now concentrates solely on speaking, writing, and consulting on financial management topics for associations and chambers of commerce. He lives near Annapolis, Maryland. In his free time, he enjoys coaching youth sports and motocross racing. You may contact McMillan at P.O. Box 771, Forest Hill, MD 21050; phone/fax: (410) 893-2308; e-mail: emcmillan@sprintmail.com. Also see his Web site at www.nonprofitguru.com.
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