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Note to the Reader: Chapters or sections not in the main bound volume, *Financial and Accounting Guide for Not-for-Profit Organizations, Seventh Edition* (978-0471-72445-2) are indicated by “(New)” after the title. Material from the main bound volume that has been updated for *this* supplement is indicated by “(Revised)” after the title. Material new to or modified in *this* supplement is indicated by an asterisk (*) in the left margin in the contents and throughout the supplement.

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