

Coming Next Issue

Inside Type & Set

Graham Asher describes the Type & Set system, which consists of T_EX, several T_EX macro packages, a suite of C programs including a style sheet editor, an automatic page make-up system that replaces T_EX's output mechanism, and a family of device drivers. This system was developed to overcome problems which make T_EX difficult to use for commercial journal and book publishers.

Invisibility using virtual fonts

Sebastian Rahtz proposes an alternate method for generating "invisible" fonts as used by S_LT_EX. This method makes it possible to use the standard PostScript fonts in place of Computer Modern. [Delayed by technical problems.]

Arrows for technical diagrams

David Salomon, requiring arrows of more varieties than are available in unextended (L^A)T_EX, has created a font of arrowheads. Since T_EX does not have diagonal rules, only horizontal and vertical arrowheads were developed. However, the methods used can easily be extended for diagonal arrowheads.

Some Basic Control Macros for T_EX

Jonathan Fine uses techniques that require only T_EX's mouth to define and describe macros `\break`, `\continue`, `\switch`, `\return`, `\exit`, `\chain`, and labels `\end` and `' :` that make it easier to write T_EX macros.

TUG Business

Financial Reports of the T_EX Users Group

Ron Whitney, Acting Business Manager

Following are the TUG balance sheets along with revenue and expense statements for the years 1989 and 1990. In years prior to 1990, our accountant has performed financial *reviews*, as opposed to full *audits*. We felt that it was time the organization underwent an audit of its books and so went through this closer inspection at the end of year 1990. Also included below is the 1991 budget approved by the TUG Board in March of this year.

These are difficult times for TUG, as they are for many similar organizations. Although we had been operating at close to a breakeven level for several years through 1989, there was a considerable operating deficit (\approx \$93,000) for 1990. Roughly half of this total was due to a general decrease in sales and attendance at meetings and courses, the other half being involved with changes in administration within the TUG office (see the prototype issue of *T_EX and TUG News* for a full description of those changes). Our assets entering 1991 were equivalent to about 40% of the operating budget.

The 1991 year-to-date figures will appear in the next regular issue of *TUGboat* (12#4). The 1991 budget forecasts a small surplus, but at this point we believe we will be looking at deficit figures by the end of the year. The cause again is due to a decrease in traffic for sales and courses, and perhaps also, in membership.

If you wish to see more detailed information or have any further questions, please write or call the TUG office at

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TeX Users Group

Balance Sheet and Revenue & Expense Statements

December 31, 1989 (unaudited) and 1990 (audited)
 Prepared by Michael D. Aaronson and Associates C.P.A.
 1991 budget, approved by the TUG Board, March 1991

ASSETS	1989	1990
<i>Current assets</i>		
Cash	\$ 143 575	\$ 85 610
Certificates of deposit	100 000	100 600
Accounts receivable	43 799	13 644
Inventory	44 043	61 448
Prepaid expenses	7 022	6 146
Total current assets	338 439	267 448
<i>Property and equipment</i>		
Vehicle	5 150	
Office furniture and equipment	13 578	13 578
Computer software and equipment	28 316	31 156
	47 044	44 734
Less accumulated depreciation	(14 674)	(22 059)
Net property and equipment	32 370	22 675
<i>Other assets</i>		
Rent and utility deposits	1 200	1 100
Total other assets	1 200	1 100
Total assets	\$ 372 009	\$ 268 548
LIABILITIES AND FUND BALANCES		
<i>Current liabilities</i>		
Accounts payable	\$ 26 493	\$ 29 499
Accrued payroll and payroll taxes payable	3 284	10 172
Accrued vacation pay	7 955	3 614
Accrued pension expense	1 514	4 293
Other payables	7 486	9 431
Deferred income	81 736	83 534
Total current liabilities	128 468	140 543
Total liabilities	128 468	140 543
<i>Fund balances</i>		
Property and equipment	32 370	22 675
Unrestricted funds	211 171	128 005
Total fund balances	243 541	150 680
Total liabilities and fund balances	\$ 372 009	\$ 291 223

REVENUES	1989	1990	1991
<i>Membership income</i>			
Individual	\$ 114 495	\$ 120 186	\$ 167 303
Institutional — educational	33 422	30 636	37 637
Institutional — noneducational	19 084	20 146	24 146
	<u>167 001</u>	<u>170 968</u>	<u>229 086</u>
<i>Annual meeting and course income</i>			
Meeting	95 319	42 836	68 450
Regional courses	70 002	93 820	74 485
In-house courses	56 828	10 000	10 000
Meeting and courses, Europe		59 782	
	<u>222 148</u>	<u>206 438</u>	<u>152 935</u>
<i>Sales income</i>			
Resale of books	120 358	82 461	86 609
Resale of software	32 237	46 674	49 008
In-house publications and software	39 987	31 104	32 659
Video tape rental	800	0	0
Back issues	19 146	16 935	17 782
Shipping and handling fees	7 725	9 508	9 982
	<u>220 253</u>	<u>186 681</u>	<u>196 040</u>
<i>Other income</i>			
Advertising	36 935	32 980	34 629
Mailing lists	1 667	1 322	1 388
Contributions	8 222	9 157	9 157
Promotional items	720	2 348	2 466
Interest	21 578	13 175	8 775
Other	0	647	
	<u>69 122</u>	<u>59 629</u>	<u>56 415</u>
Total revenue	\$ 678 525	\$ 623 718	634 476

EXPENSES	1989	1990	1991
<i>TUGboat expenses</i>			
Editorial	\$ 25 155	\$ 24 274	\$ 27 486
Computing	9 531	1 569	2 000
Printing	49 587	38 598	42 458
Mailing	30 575	26 192	35 789
Other	0	1 093	0
	<u>114 848</u>	<u>91 725</u>	<u>107 733</u>
<i>Newsletter</i>			
printing and mailing			5 000
<i>Annual meeting and course expenses</i>			
Meeting	46 269	29 908	40 850
Regional courses	44 147	37 041	35 013
In-house courses	28 043	6 251	6 000
Meeting and course expense, Europe		76 493	5 000
Knuth scholarship			2 000
	<u>118 459</u>	<u>147 693</u>	<u>88 863</u>

EXPENSES (cont'd)	1989	1990	1991
<i>Sales expenses</i>			
Cost of goods sold (resale)	94 555	64 156	67 436
Cost of goods sold (software)	11 540	29 254	30 295
Cost of goods sold (in-house)	17 224	12 028	11 343
Promotional merchandise		298	313
Bankcard processing fees	5 756	3 900	4 095
Bad debt expense	1 263	1 797	
Shipping	7 726	9 553	10 031
	<u>138 064</u>	<u>117 086</u>	<u>123 513</u>
<i>Personnel expenses</i>			
Salaries and wages	146 003	154 877	129 050
Payroll taxes	12 984	12 596	12 205
Health insurance	8 829	12 975	11 510
Pensions	15 658	12 238	10 969
Other employee benefits	1 110	660	700
Consultants and temporary services	0	10 240	11 300
	<u>184 585</u>	<u>203 586</u>	<u>175 734</u>
<i>Operational expense</i>			
Rent	10 809	10 900	11 800
Telephone	4 685	6 885	7 885
Utilities	3 125	3 019	3 170
Office supplies	8 196	5 737	4 920
Postage and mailing	17 954	13 014	21 514
Printing/photocopying	12 803	1 629	4 629
Business insurance	4 020	3 616	4 576
Legal and accounting fees	2 627	3 888	6 888
Off-site computer usage	1 445	2 500	2 750
Cleaning and maintenance		1 500	1 500
Equipment repairs and maintenance		3 997	1 997
Equipment depreciation	9 017	9 445	10 103
Car expense		2 955	
Other	3 862	1 775	
	<u>78 543</u>	<u>68 360</u>	<u>81 732</u>
<i>Other expenses</i>			
TUG Committees	10 266	12 114	15 803
T _E Xhax	11 995	11 460	11 460
Radel collection			1 600
BIB _T E _X project	10 000	0	0
Staff training	3 507	1 211	2 351
Exhibits/meetings	11 791	6 765	3 265
Graphic design, promotion	0	3 938	13 000
	<u>47 559</u>	<u>41 866</u>	<u>47 479</u>
<i>Sub-total expenses</i>	682 057	670 339	630 054
<i>Extraordinary expense</i>			
Expense associated with departure of ED		44 295	
Transfer of interest earned on funds held for employee		1 945	
		<u>46 240</u>	
Total expenses	\$ 682 057	\$ 716 579	\$ 630 054
Net income	\$ (3 532)	\$ (92 861)	\$ 4 422