

The following articles were prepared using L^AT_EX; all others (except for items received as camera copy, for which see below) used the regular `tugbot.sty`.

- Peter Abbott, *A UK-based T_EX mail archive server*, page 263.
- Jackie Damrau, *The L^AT_EX user's column*, page 297.
- Frank Mittelbach, *A new implementation of the array- and tabular-environments*, page 298.
- Dominik Wujastyk, *Further faces*, page 246.

Output

Camera copy for this issue of TUGboat was prepared on the devices indicated, and can be taken as representative of the output produced by those devices. The bulk of this issue was at the American Mathematical Society on a VAX 8600 (VMS) and output on an APS- μ 5 using resident CM fonts and additional downloadable fonts for special purposes. The items listed below were received as camera copy; they were prepared on the devices indicated. The output devices used to prepare the advertisements were not usually identified; anyone interested in determining the device used for a particular ad should inquire of the advertiser.

- Unidentified:
 - all advertisements. Some of the ads were received in a size larger than permitted; these were reduced photographically using the PMT process.
 - Wolfgang Appelt; in *Typesetting chess*, p. 284, the chessboard on the third page has been pasted in from his original copy, which was produced on an unidentified laser printer.
 - Thomas Kneser; in *Compact matrix display*, p. 279, figure 1 was reduced from an ink drawing and pasted in.
- Apple LaserWriter II NT/X (300 dpi):
 - Graeme McKinstry, *Some typesetting conventions*, p. 236; VAX/VMS; run with L^AT_EX using PostScript Times and Helvetica fonts, with Computer Modern for Figure 1.

A Thank You Note

Two of TUG's most diligent volunteers, both of whom took up their posts at the 1986 TUG meeting, are "retiring" from their adopted tasks: Malcolm Brown, the T_EXhax moderator, and Ken Yap, creator and maintainer of the L^AT_EX-style collection. Malcolm remains on the staff at Stanford. Ken is looking forward to his doctorate from the University of Rochester next Spring (he must first complete his dissertation, in L^AT_EX, of course), and after that, to a change of scenery. It's been a delight to work with both of them. They've done a super job, and it shouldn't go unrecognized. Thank you both!

Barbara Beeton

TUG Business

Accountant's Review of TUG Financial Records

Years ended December 31, 1987 and 1986

The following three pages contain the report of the accountant's review of the TUG financial records for the two years ending December 31, 1987 and 1986.

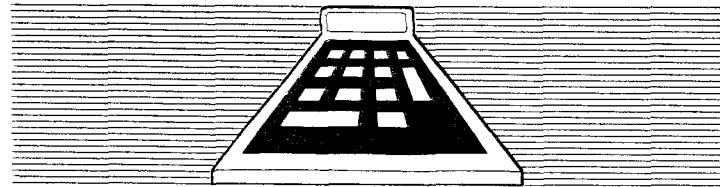
T_EX Users Group

Statements of Cash Receipts and Disbursements

Years Ended
December 31, 1987 and 1986

(with accountant's
review report thereon)

MICHAEL D. AARONSON



CERTIFIED PUBLIC ACCOUNTANT

To the Board of Directors
TeX Users Group
Providence, Rhode Island

I have reviewed the accompanying statements of cash receipts and disbursements of the TeX Users Group for the year ended December 31, 1987 and 1986 in accordance with standards established by the American Institute of Certified Public Accountants. All information included in these statements are the representation of the management of the TeX Users Group.

The statements of cash receipts and disbursements are a summary of the cash activities of the Group and do not include certain transactions that would be included if the Group prepared its financial statements on the accrual basis as contemplated by generally accepted accounting practices.

A review consists principally of inquiries of management personnel and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

However, based on my review, I am not aware of any material modifications that should be made to the accompanying statements of cash receipts and disbursements of the TeX Users Group for the years ended December 31, 1987 and 1986.

Michael Aaronson, CPA

Providence, Rhode Island
May 27, 1988

This report contains three (3) pages.

T_EX Users Group
Statements of Cash Receipts and Disbursements
Years Ended December 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
<u>Receipts:</u>		
Dues	\$161,596	\$ 97,420
Meetings and courses	207,345	204,831
Sale of publications	169,366	167,690
Advertising	16,345	7,999
Contributions (Note 2)	12,423	8,807
Interest	11,699	5,298
Miscellaneous	-0-	1,190
Total receipts	<u>578,774</u>	<u>493,235</u>
<u>Disbursements</u>		
Newsletter	39,418	29,698
Meetings and courses	135,475	88,500
Cost of publications	86,120	121,034
Administrative costs	147,054	134,881
Contribution (Note 3)	-0-	18,750
Exhibits	2,375	1,453
Total disbursements	<u>410,442</u>	<u>394,316</u>
Excess of receipts over disbursements	<u>168,332</u>	<u>98,919</u>
Cash balances, beginning of year	<u>143,503</u>	<u>44,584</u>
Cash balances, end of year (Note 4)	<u>\$311,835</u>	<u>\$143,503</u>

See accompanying accountant's review report and notes to cash receipts and disbursements statements.

T_EX Users Group
Notes to Cash Receipts and Disbursements Statements
Years Ended December 31, 1987 and 1986

1. Description of organization and summary of significant accounting policies

a) Description of organization:

The T_EX Users Group is a Rhode Island nonprofit corporation. An application for tax exemption is pending at the Internal Revenue Service. The T_EX Users Group (TUG) provides information and technical assistance to the users of T_EX, a sophisticated typesetting computer application through the publication of a newsletter and the conduct of conferences and T_EX courses.

b) Summary of significant accounting policies:

Accounting method: TUG used the cash basis of accounting through December 31, 1987. Effective January 1, 1988 the organization switched to the accrual basis of accounting.

2. Contributions (income)

Contributions consist of royalty fees assigned to TUG by the author.

3. Contribution (expense)

The \$18,750 contribution for 1986 consisted of support TUG gave to a T_EX project run by a California university.

4. Cash balances

Cash balances at December 31, 1987 and 1986 consisted of:

	<u>1987</u>	<u>1986</u>
Cash checking	\$ (1,490)	\$ 580
Cash money market funds	213,325	142,923
Certificate of deposit	<u>100,000</u>	<u>-0-</u>
Total	<u>\$311,835</u>	<u>\$143,503</u>