

Return of Organization Exempt From Income Tax

2001

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2001 calendar year, OR tax year beginning 4/1/2001 **, and ending** 3/31/2002

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.	C Name of organization SACRAMENTO PC USERS GROUP		D Employer identification number 68-0179964
	Number and street (or P. O. box if mail is not delivered to street address) Room/suite		E Telephone number
	P O BOX 162227		()
	City or town	State or country	ZIP + 4
	SACRAMENTO CA	95816-2227	F Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

- H(a)** Is this a group return for affiliates? Yes No
- H(b)** If "Yes," enter number of affiliates
- H(c)** Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)
- H(d)** Is this a separate return filed by an organization covered by a group ruling? Yes No

G Web site: **WWW.SACPCUG.ORG**

J Organization type (check only one) 501(c) (3) (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

I Enter 4-digit GEN

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 16,873

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16.)

	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	75	
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d	75	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	16,194	
	3 Membership dues and assessments	3		
	4 Interest on savings and temporary cash investments	4	604	
	5 Dividends and interest from securities	5		
R e v e n u e	6a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c	0	
	7 Other investment income (describe _____)	7		
R e v e n u e	8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
	b Less: cost or other basis and sales expenses	8a	8b	
	c Gain or (loss) (attach schedule)	0	8c	0
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	0	
	9 Special events and activities (attach schedule)			
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b Less: direct expenses other than fundraising expenses	9b		
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	0	
R e v e n u e	10a Gross sales of inventory, less returns and allowances	10a		
	b Less: cost of goods sold	10b		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	0	
	11 Other revenue (from Part VII, line 103)	11		
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	16,873	
Ex- pen- ses	13 Program services (from line 44, column (B))	13	6,098	
	14 Management and general (from line 44, column (C))	14	1,968	
	15 Fundraising (from line 44, column (D))	15	0	
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses (add lines 16 and 44, column (A))	17	8,066	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	8,807	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	56,399	
	20 Other changes in net assets or fund balances (attach explanation)	20		
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	65,206	

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	750	750		
23	Specific assistance to individuals (attach schedule)	0			
24	Benefits paid to or for members (attach schedule)	0			
25	Compensation of officers, directors, etc.	0			
26	Other salaries and wages	0			
27	Pension plan contributions	0			
28	Other employee benefits	0			
29	Payroll taxes	0			
30	Professional fundraising fees	0			
31	Accounting fees	0			
32	Legal fees	0			
33	Supplies	0			
34	Telephone	252	252		
35	Postage and shipping	0			
36	Occupancy	2,400	2,400		
37	Equipment rental and maintenance	0			
38	Printing and publications	0			
39	Travel	0			
40	Conferences, conventions, and meetings	0			
41	Interest	0			
42	Depreciation, depletion, etc. (attach schedule)	0			
43	Other expenses not covered above (itemize): a _____	0			
	b _____	0			
c	SEE SCHEDULE ATTACHED	4,664	2,696	1,968	
d	_____	0			
e	_____	0			
f	_____	0			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	8,066	6,098	1,968	0

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

(See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? _____

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
 (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	PROVIDING A FORUM FOR THE EXCHANGE OF IDEAS AND INFORMATION REGARDING PERSONAL COMPUTERS. THERE ARE APPROXIMATELY 500 MEMBERS				
	(Grants and allocations \$ _____)				6,098
b	_____				
	(Grants and allocations \$ _____)				
c	_____				
	(Grants and allocations \$ _____)				
d	_____				
	(Grants and allocations \$ _____)				
e	Other program services (attach schedule)	(Grants and allocations \$ _____)			
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)				6,098

Part IV Balance Sheets

(See Specific Instructions on page 24.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
Assets				
45	Cash - non-interest-bearing	11,278	45	6,481
46	Savings and temporary cash investments	24,709	46	38,313
47a	Accounts receivable			
b	Less: allowance for doubtful accounts	0	47c	0
48a	Pledges receivable			
b	Less: allowance for doubtful accounts	0	48c	0
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
b	Less: allowance for doubtful accounts	0	51c	0
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments - land, buildings, and equipment: basis	20,412		
b	Less: accumulated depreciation (attach schedule)	20,412	55c	20,412
56	Investments - other (attach schedule)	0	56	0
57a	Land, buildings, and equipment: basis			
b	Less: accumulated depreciation (attach schedule)	0	57c	0
58	Other assets (describe _____)	0	58	0
59	Total assets (add lines 45 through 58) (must equal line 74)	56,399	59	65,206
Liabilities				
60	Accounts payable and accrued expenses		60	
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe _____)	0	65	0
66	Total liabilities (add lines 60 through 65)	0	66	0
Net Assets or Fund Balances				
Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted		67	
68	Temporarily restricted		68	
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds	56,399	72	65,206
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	56,399	73	65,206
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	56,399	74	65,206

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26.)

a Total revenue, gains, and other support per audited financial statements	a	
b Amounts included on line a but not on line 12, Form 990:		
(1) Net unrealized gains on investments . . . \$		
(2) Donated services and use of facilities . . \$		
(3) Recoveries of prior year grants . . . \$		
(4) Other (specify): _____ \$		
Add amounts on lines (1) thru (4) . . .	b	0
c Line a minus line b	c	0
d Amounts included on line 12, Form 990 but not on line a:		
(1) Investment expenses not included on line 6b, Form 990 . . \$		
(2) Other (specify): _____ \$		
Add amounts on lines (1) and (2) . . .	d	0
e Total revenue per line 12, Form 990 (line c plus line d)	e	0

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a Total expenses and losses per audited financial statements	a	
b Amounts included on line a but not on line 17, Form 990:		
(1) Donated services and use of facilities \$		
(2) Prior year adjustments reported on line 20, Form 990 \$		
(3) Losses reported on line 20, Form 990 \$		
(4) Other (specify): _____ \$		
Add amounts on lines (1) thru (4)	b	0
c Line a minus line b	c	0
d Amounts included on line 17, Form 990 but not on line a:		
(1) Investment expenses not included on line 6b, Form 990 . . . \$		
(2) Other (specify): _____ \$		
Add amounts on lines (1) and (2)	d	0
e Total expenses per line 17, Form 990 (line c plus line d)	e	0

Part V List of Officers, Directors, Trustees, and Key Employees

(List each one even if not compensated; see Specific Instructions on page 26.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
MILT HULL 1101 AGATHA WAY, SACRAMENTO, CA 95812	PRESIDENT 10	0	0	0
TOM ANDERSON 4609 MULFORD AVENUE, SACRAMENTO, CA 95821	VICE PRESIDENT 5	0	0	0
TIM CARDOZO SACRAMENTO, CA	EX. VICE PRESIDEN 5	0	0	0
DON FRIEZE 2640 RADCLIFFE COURT, SACRAMENTO, CA 95826	TREASURER 10	0	0	0
BRIAN SMITHER 6896 CHERRYWOOD CIRCLE, SACRAMENTO, CA 95823	SECRETARY 10	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
 If "Yes," attach schedule - see Specific Instructions on page 27.

Part VI Other Information

(See Specific Instructions on page 27.)

Yes or No

76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity
77 Were any changes made in the organizing or governing documents but not reported to the IRS?
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
78b If "Yes," has it filed a tax return on Form 990-T for this year?
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year?
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?
80b If "Yes," enter the name of the organization
81a Enter direct or indirect political expenditures. See line 81 instructions
81b Did the organization file Form 1120-POL for this year?
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II.
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues, assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders
87b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
89b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year?
90a List the states with which a copy of this return is filed CALIFORNIA
90b Number of employees employed in the pay period that includes March 12, 2001
91 The books are in care of DON FRIEZE, TREASURER Telephone no. Located at 2640 RADCLIFFE COURT, SACRAMENTO, CA ZIP + 4 95826-3162
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year

Part VII Analysis of Income-Producing Activities

(See Specific Instructions on page 32.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E)
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					14,471
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a _____					
b SEE SCHEDULE					1,723
c _____					
d _____					
e _____					
104 Subtotal (add cols. (B), (D), and (E))		0		0	16,194
105 Total (add line 104, columns (B), (D), and (E))					16,194

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

(See Specific Instructions on page 32.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
94	PROVIDING A DATABASE OF MEMBERS SO THAT MEMBERSHIP INFO CAN BE MAINTAINED.
103	ALLOW VENDORS TO SHOWCASE THEIR PRODUCTS TO MEMBERS. SALE OF SHAREWARE SOFTWARE TO MEMBERS AT AT NOMINAL FEE.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts

(See Specific Instructions on page 33.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
		4/24/2002		
	Signature of officer DONALD O. FRIEZE Type or print name and title.	Date	TREASURER	
Paid Preparer's Use Only	Preparer's signature	Date 4/24/02	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. V)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN Phone no. ()

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)	X	
4 Do you have a section 403(b) annuity plan for your employees?		X
Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12** An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions- subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above
MINOR SCHOLARSHIPS ARE GRANTED TO INDIVIDUALS WHO APPLY	12

- 14** An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

NOTE: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	0	1,168	541	465	2,174
16 Membership fees received	24,818	19,200	35,804	48,367	128,189
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	779	660	875	1,023	3,337
19 Net income from unrelated business activities not included in line 18	4,679	5,834	15,071	12,807	38,391
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0
23 Total of lines 15 through 22	30,276	26,862	52,291	62,662	172,091
24 Line 23 minus line 17	30,276	26,862	52,291	62,662	172,091
25 Enter 1% of line 23	303	269	523	627	
26 Organizations described on lines 10 or 11:	a Enter 2% of amount in column (e), line 24				26a 0
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 0
d Add: Amounts from column (e) for lines:	18 0	19 0			26d 0
	22 0	26b 0			26e 0
e Public support (line 26c minus line 26d total)					26e 0
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 0.00%
27 Organizations described on line 12:	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:				
	(2000) 0	(1999) 0	(1998) 0	(1997) 0	
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:	(2000) 0	(1999) 0	(1998) 0	(1997) 0	
c Add: Amounts from column (e) for lines:	15 2,174	16 128,189			27c 130,363
	17 0	20 0	21 0		
d Add: Line 27a total	0 and line 27b total 0				27d 0
e Public support (line 27c total minus line 27d total)					27e 130,363
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f 172,091
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 75.75%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 1.94%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

SACRAMENTO PC USERS GROUP 68-0179964
FISCAL YEAR ENDING 3/31/2001
SCHEDULE OF OTHER EXPENSES

	TOTAL	PROGRAM MANAGEMENT SERVICES & GENERAL
DUES & SUBSCRIPTIONS	50.00	50.00
DOMAIN NAME REGRISTATION	70.00	70.00
INSURANCE	1499.00	1499.00
MEETING EXPENSES	711.00	711.00
NEWSLETTER EXPENSES -OTHER	1760.00	1760.00
MISCELLANEOUS EXPENSES	325.00	325.00
MEMBERSHIP EXPENSES	225.00	225.00
TAXES, LICENSES & PERMITS	24.00	24.00
TOTALS	4664.00	2696.00
	1968.00	

Part VII line 103

Total: 1,723

1	ADVERTISING	1	<u>240</u>
2	SALES OF APCUG CD'S	2	<u>205</u>
3	MISCELLAENOUS INCOME	3	<u>1,278</u>
4	4	<u> </u>
5	5	<u> </u>
