

Return of Organization Exempt From Income Tax

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

2003

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Form 990 header section containing fields A through L, including organization name (SACRAMENTO PC USERS GROUP), EIN (68-0179964), and website (SACPCUG.ORG).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Main table with 21 rows detailing revenue (lines 1-12) and expenses (lines 13-17), ending with net assets at the beginning and end of the year (lines 18-21).

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 page 22 of the instructions.)

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 \$ 0 noncash \$ 0)	1,000	1,000		
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	168	168		
35	Postage and shipping	0			
36	Occupancy	2,000	2,000		
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	SEE SCHEDULE	8,664	1,624	7,040	
c		0			
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	11,832	4,792	7,040	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 \$ 0; (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 page 25 of the instructions.)

What is the organization's primary exempt purpose? ▶ EDUCATION	Program Service Expenses
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.)	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 400 MEMBERS (Grants and allocations \$)	4,792
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)	4,792

Part IV Balance Sheets (See page 25 of the instructions.)

				(A)		(B)
				Beginning of year		End of year
Assets	45	Cash—non-interest-bearing		9,385	45	7,071
	46	Savings and temporary cash investments		38,742	46	38,998
	47 a	Accounts receivable	47a	0	/	
	b	Less: allowance for doubtful accounts	47b	0			47c	0
	48 a	Pledges receivable	48a	0	/	
	b	Less: allowance for doubtful accounts	48b	0			48c	0
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51 a	Other notes and loans receivable (attach schedule)	51a	0	/	
	b	Less: allowance for doubtful accounts	51b	0			51c	0
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	
	54	Investments—securities (attach schedule)		0	54	0
				<input type="checkbox"/> Cost <input type="checkbox"/> FMV		
	55 a	Investments—land, buildings, and equipment: basis	55a	20,459	/	
b	Less: accumulated depreciation (attach schedule)	55b	0	55c			20,459
56	Investments—other (attach schedule)		0	56	0	
57 a	Land, buildings, and equipment: basis	57a	0	/		
b	Less: accumulated depreciation (attach schedule)	57b	0			57c	0
58	Other assets (describe)		0	58	0	
59	Total assets (add lines 45 through 58) (must equal line 74)		68,586	59	66,528	
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)		0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b	Mortgages and other notes payable (attach schedule)		0	64b	0
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				68,586	72	66,528
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)		68,586	73	66,528	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		68,586	74	66,528	

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 page 27 of the instructions.)

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

a Total revenue, gains, and other support per audited financial statements ▶	a				a Total expenses and losses per audited financial statements ▶	a			
b Amounts included on line a but not on line 12, Form 990:					b Amounts included on line a but not on line 17, Form 990:				
(1) Net unrealized gains on investments . . . \$					(1) Donated services and use of facilities . . . \$				
(2) Donated services and use of facilities . . . \$					(2) Prior year adjustments reported on line 20, Form 990 \$				
(3) Recoveries of prior year grants \$					(3) Losses reported on line 20, Form 990 \$				
(4) Other (specify):					(4) Other (specify):				
\$					\$				
\$					\$				
Add amounts on lines (1) through (4) . . . ▶	b			0	Add amounts on lines (1) through (4) . . . ▶	b			0
c Line a minus line b ▶	c			0	c Line a minus line b ▶	c			0
d Amounts included on line 12, Form 990 but not on line a :					d Amounts included on line 17, Form 990 but not on line a :				
(1) Investment expenses not included on line 6b, Form 990 . . . \$					(1) Investment expenses not included on line 6b, Form 990 . . . \$				
(2) Other (specify):					(2) Other (specify):				
\$					\$				
\$					\$				
Add amounts on lines (1) and (2) . . . ▶	d			0	Add amounts on lines (1) and (2) . . . ▶	d			0
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e			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 page 27 of the instructions.)

(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
Name MILT HULL Str 4909 FAIR OAKS B City SACRAMENTO ST CA ZIP 95825	Title PRESEDENT Hr/WK 10	0	0	0
Name DENNIS DUFFY Str PO BOX 214037 City SARAMENTO ST CA ZIP 95821	Title SECRETARY Hr/WK 5	0	0	0
Name TIM CARDOZO Str 8392 ALATERNA C City ORANGEVALE ST CA ZIP 95662	Title VICE PRESIDE Hr/WK 5	0	0	0
Name DON FRIEZE Str 2640 RADCLIFFE C City SACRAMENTO ST CA ZIP 95826	Title TREASURER Hr/WK 10	0	0	0
Name BRIAN SMITHER Str 6896 CHERRYWOOD City SACRAMENTO ST CA ZIP 95823	Title VICE PRESIDE Hr/WK 5	0	0	0
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			

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 page 28 of the instructions.

Part VI Other Information (See page 28 of the instructions.)

Table with columns for question number, question text, and Yes/No columns. Includes questions 76 through 92 regarding organizational activities, financials, and tax status.

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
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					9,137
95 Interest on savings and temporary cash investments					256
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					341
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		0	9,734
105 Total (add line 104, columns (B), (D), and (E))					9,734

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 page 34 of the instructions.)

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.
103b	ALLOW VENDORS TO SHOWCASE THEIR PRODUCTS TO MEMBERS.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(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
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (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).

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.

Please Sign Here

Signature of officer: DONALD O. FRIEZE Date: 4/5/2004
 Type or print name and title: TREASURER

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): _____
 Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Phone no.: _____

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

2003

Department of the Treasury
Internal Revenue Service

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

Employer identification number

SACRAMENTO PC USERS GROUP

68-0179964

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name Str NONE ----- City ST Zip Country	Title Avg hr/wk NONE	NONE	NONE	NONE
Name Str ----- City ST Zip Country	Title Avg hr/wk			
Name Str ----- City ST Zip Country	Title Avg hr/wk			
Name Str ----- City ST Zip Country	Title Avg hr/wk			
Name Str ----- City ST Zip Country	Title Avg hr/wk			
Name Str ----- City ST Zip Country	Title Avg hr/wk			
Total number of other employees paid over \$50,000				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Name Str NONE ----- City ST Zip Country	Check here if a business <input type="checkbox"/>	NONE
Name Str ----- City ST Zip Country	Check here if a business <input type="checkbox"/>	
Name Str ----- City ST Zip Country	Check here if a business <input type="checkbox"/>	
Name Str ----- City ST Zip Country	Check here if a business <input type="checkbox"/>	
Name Str ----- City ST Zip Country	Check here if a business <input type="checkbox"/>	
Total number of others receiving over \$50,000 for professional services		

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 ► \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		X
	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.		
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
3a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	X	
b	Do you have a section 403(b) annuity plan for your employees?		X
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X

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** ► _____ City _____ ST _____ Country _____
- 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.)
- 11 a** 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.)
- 11 b** 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
NOMINAL 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	50	750	0	1,168	1,968
16 Membership fees received	10,495	14,471	24,818	19,200	68,984
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	430	604	779	660	2,473
19 Net income from unrelated business activities not included in line 18	640	1,723	4,679	5,834	12,876
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	11,615	17,548	30,276	26,862	86,301
24 Line 23 minus line 17	11,615	17,548	30,276	26,862	86,301
25 Enter 1% of line 23	116	175	303	269	
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 1999 through 2002 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 <u>0</u> 19 <u>0</u> 22 <u>0</u> 26b <u>0</u>					26d 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: (2002) <u>0</u> (2001) <u>0</u> (2000) <u>0</u> (1999) <u>0</u>					
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: (2002) _____ (2001) _____ (2000) _____ (1999) _____					
c Add: Amounts from column (e) for lines: 15 <u>1,968</u> 16 <u>68,984</u> 17 <u>0</u> 20 <u>0</u> 21 <u>0</u>					27c 70,952
d Add: Line 27a total <u>0</u> and line 27b total <u>0</u>					27d 0
e Public support (line 27c total minus line 27d total)					27e 70,952
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f 86,301
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 82.21%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 2.87%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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.)		
34 a	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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group.

Check **b** if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	0 0
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0 0
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	If the amount on line 40 is—		
	The lobbying nontaxable amount is—		
	Not over \$500,000 20% of the amount on line 40	}	}
	Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000		
	Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000		
	Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000 \$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0 0
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	0 0
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	0 0

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in)▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount					0
46 Lobbying ceiling amount (150% of line 45(e))					0
47 Total lobbying expenditures					0
48 Grassroots nontaxable amount					0
49 Grassroots ceiling amount (150% of line 48(e))					0
50 Grassroots lobbying expenditures					0

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Line 1a (990) - Direct public support

1	Contributions	1	41
2	Non Cash Contributions	2	
3	Special events contributions (Line 9 - Special Events)	3	0
4	.....	4	
5	.....	5	
6	.....	6	
7	.....	7	
8	.....	8	
9	.....	9	
10	Total	10	41

Line 55 (990) - Investments land, buildings, and equipment

Land (net of any amortization)		Land (net of any amortization)	
		Beginning	End
1	EQUIPMENT	20,459	20,459
2	.....	
3	.....	
4	.....	
5	.....	
6	Total land (net of any amortization)	20,459	20,459

Buildings and equipment		Buildings and equipment		Accumulated depreciation	
		Beginning	End	Beginning	End
7	.....			
8	.....			
9	.....			
10	.....			
11	.....			
12	.....			
13	.....			
14	.....			
15	.....			
16	.....			
17	Total buildings and equipment	0	0	0	0
18	Buildings and equipment (less accumulated depreciation)			0	0
19	Total land, buildings and equipment			20,459	20,459

Category or Item		Cost/Other Basis	Accumulated Depreciation	Book Value
1	.....		
2	.....		
3	.....		
4	.....		
5	.....		
6	.....		
7	.....		
8	.....		
9	.....		
10	.....		
11	Total	0	0	0

Part VII line 103		tal:	##
1	ADVERTISING	1	##
2	MISCELLANEOUS INCOME	2	##
3	.....	3	---
4	.....	4	---
5	.....	5	---
6	.....	6	---
7	.....	7	---

Line 17 for CA 199		tal:	##
1	.....	1	---
2	DUES AND SUBSCRIPTIONS	2	##
3	INSURANCE	3	##
4	MEETING EXPENSES	4	##
5	RENTAL OF MEETING ROOM	5	##
6	MISCELLANEOUS EXPENSES	6	##
7	EQUIPMENT PURCHASES	7	##
8	MEMBERSHIP EXPENSES	8	##
9	SCOLARSHIPS	9	##
10	TELEPHONE	10	##
11	.....	11	---
12	.....	12	---
13	.....	13	---
14	.....	14	---
15	.....	15	---

SACRAMENTO PC USERS GROUP 68-0179964
FISCAL YEAR ENDING 3/31/2003
SCHEDULE OF OTHER EXPENSES

	TOTAL	PROGRAM MANAGEMENT SERVICES & GENERAL	
EQUIPMENT PURCHASES	4665.00		4665.00
DUES	100.00		100.00
INSURANCE	1828.00		1828.00
MEETING EXPENSES	1624.00	1624.00	
MISCELLANEOUS EXPENSES	230.00		230.00
MEMMERSHIP EXPENSES	217.00		217.00
<hr/>			
TOTALS	8664.00	1624.00	7040.00

YEAR

California Exempt Organization Annual Information Return

FORM

2003

199

For calendar or fiscal year beginning month _____ day _____ year 2003, and ending month _____ day _____ year _____.

IMPORTANT: Your number is required.	
California corporation number D-1583717	Federal employer identification number 68-0179964
Corporation/Organization name SACRAMENTO PC USERS GROUP	
Address P O BOX 162227	
City SACRAMENTO	State CA
ZIP Code 95816-2227	

A Final return? Yes. Check applicable box. No
 Dissolved Withdrawn Merged/Reorganized (attach explanation)
 If a box is checked, enter date _____

B Check forms filed this year: State: 109 100 100S 100W
 Federal: 990 990EZ 990T 990PF 1041 1120H 1120

C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization, or is controlled by a religious operation, check box. **See General Instruction F. No filing fee is required.**

D Is this a group filing? See General Instruction N Yes No

E Accounting method used Cash

F Type of organization Exempt under Section 23701 (insert letter) _____
 IRC Section 4947(a)(1) trust

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues <small>(Attach check or money order here.)</small>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	597.
	2	Gross dues and assessments from members and affiliates	2	9,137.
	3	Gross contributions, gifts, grants, and similar amounts received. See instructions	3	41.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3 This line must be completed. If the result is less than \$25,000, see General Instruction C	4	9,775.
	5	Cost of goods sold	5	
	6	Cost or other basis, and sales expenses of assets sold	6	
	7	Total costs. Add line 5 and line 6	7	0.
	8	Total gross income. Subtract line 7 from line 4	8	9,775.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	11,832.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-2,057.
Filing Fee	11	Filing fee \$10 or \$25. See General Instruction F	11	10.
	12	Penalty for failure to file on time. See General Instruction L	12	0.
	13	Use tax. See instructions	13	0.
	14	Balance due. Add line 11, line 12, and line 13	14	10.

- 15** If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations Yes No
- 16** Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents Yes No
- 17** Is the organization exempt under R&TC Section 23701g? Yes No
 If "Yes," enter amount of gross receipts from nonmember sources \$ _____
- 18** Did the organization file Form 100, Form 100S, 100W, or Form 109 to report taxable income? Yes No
 If "Yes," enter amount of total income reported \$ _____

19 The financial records are in care of DON FRIEZE, TREASURER Daytime telephone 916 383-8054
 located at 2640 RADCLIFFE COURT, SACRAMENTO, CA 95826-3162

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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer 4/5/2004	Date	TREASURER	Daytime telephone (916) 383-8054
Paid Preparer's Use Only	Paid Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid Preparer's SSN or PTIN
	Firm's name (or yours, if self-employed) and address			FEIN
			Daytime telephone ()	

Part II Organizations with gross receipts of more than \$25,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information. See Specific Line Instructions.

Receipts from Other Sources	1 Gross sales or receipts from all business activities. See instructions	1	0.
	2 Interest	2	256.
	3 Dividends	3	
	4 Gross rents	4	0.
	5 Gross royalties	5	
	6 Gross amount received from sale of assets	6	
	7 Other income. Attach schedule	7	341.
	8 Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	597.
Expenses and Disbursements	9 Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10 Disbursements to or for members	10	
	11 Compensation of officers, directors, and trustees. Attach schedule	11	
	12 Other salaries and wages	12	
	13 Interest	13	0.
	14 Taxes	14	
	15 Rents	15	
	16 Depreciation and depletion	16	
	17 Other. Attach schedule	17	11,832.
	18 Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	11,832.

Schedule L Balance Sheets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		48,127.		46,069.
2 Net accounts receivable		0.		0.
3 Net notes receivable. Attach schedule		0.		0.
4 Inventories		0.		0.
5 Federal and state government obligations		0.		0.
6 Investments in other bonds. Attach schedule		0.		0.
7 Investments in stock. Attach schedule		0.		0.
8 Mortgage loans (number of loans _____)		0.		0.
9 Other investments. Attach schedule		0.		0.
10 a Depreciable assets	20,459.		20,459.	
b Less accumulated depreciation	(0.)	20,459.	(0.)	20,459.
11 Land		0.		0.
12 Other assets. Attach schedule		0.		0.
13 Total assets		68,586.		66,528.
Liabilities and net worth				
14 Accounts payable		0.		0.
15 Contributions, gifts, or grants payable		0.		0.
16 Bonds and notes payable. Attach schedule		0.		0.
17 Mortgages payable		0.		0.
18 Other liabilities. Attach schedule		0.		0.
19 Capital stock or principle fund		0.		0.
20 Paid-in or capital surplus. Attach reconciliation		0.		0.
21 Retained earnings or income fund		68,586.		66,528.
22 Total liabilities and net worth		68,586.		66,528.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$25,000

1 Net income per books	-2,057.	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	0.
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	-2,057.
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	-2,057.		

MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

REGISTRATION/RENEWAL FEE REPORT

TO ATTORNEY GENERAL OF CALIFORNIA
 Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. Sections 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1.

WEB SITE ADDRESS:

<http://ag.ca.gov/charities/>

RRF-1 EXTENSIONS WILL NOT BE GRANTED

<p>Enter State Charity Registration Number, Name, and Address of Organization:</p> <p>State Charity Registration Number <u>67912</u></p> <p><u>SACRAMENTO PC USERS GROUP</u> Name of Organization</p> <p><u>P O BOX 162227</u> Address (Number and Street)</p> <p><u>SACRAMENTO, CA 95816-2227</u> City or Town, State and Zip Code</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <hr/> <p>Corporate or Organization No. <u>D-1583717</u></p> <p>Federal Employer I.D. No. <u>68-0179964</u></p>
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PART A - ACTIVITIES	Yes	No
1. During your most recent full accounting period did your gross receipts or total assets equal \$100,000 or more?		X
Note: If the answer is yes, you are required by Title 11 of the California Code of Regulations, §§311 and 312, to attach a check in the amount of \$25.00 to this report. Make check payable to Department of Justice.		
2. For your most recent full accounting period (beginning <u>04/01/2003</u> ending <u>03/31/2004</u>) list: Gross receipts \$ <u>9,774</u> Total assets \$ <u>66,529</u> Actual <u>X</u> Estimated _____		

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT		
Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.		
	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, did nonprogram expenditures exceed 50% of gross revenues?		X
4. During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		X
5. During this reporting period, were the services of a professional fund-raiser or fund-raising counsel used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		X
6. During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.		X
7. During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.		X
8. Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fund-raiser.		X

Organization's area code and telephone number (916) 344-7284

Organization's e-mail address SACPCUG.ORG

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

DON FRIEZE	TREASURER	4/5/2004
Signature of authorized officer	Printed Name	Title
		Date