

Form **990**

**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)

OMB No. 1545-0047

**2005**

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.

**A For the 2005 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return  
 Amended return  
 Application pending

**C Name of organization**  
 THE SYSTEM ADMINISTRATOR'S GUILD  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
 1500 COMMERCE PARKWAY C  
 City or town, state or country, and ZIP + 4  
 MT. LAUREL NJ 08054

**D Employer identification no.**  
20-1950324

**E Telephone number**  
856-439-0500

**F Accounting method:**  Cash  Accrual  Other (specify) \_\_\_\_\_

**G Website:** LOPSA.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 chooses to file a return, be sure to file a complete return. Some states require a complete return.

**H and are not applicable to section 527 organizations. I**  
**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 instr.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I Group Exemption Number** \_\_\_\_\_

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

**L Gross receipts:** Add lines 6b, 8b, 9b, and 10b to line 12 **37,210**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	26,922	
	b	Indirect public support	1b		
	c	Government contributions (grants)	1c		
	d	<b>Total</b> (add lines 1a through 1c) (cash \$ 26,922 noncash \$ _____ )	1d	26,922	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,085	
	3	Membership dues and assessments	3	9,020	
	4	Interest on savings and temporary cash investments	4	1	
	5	Dividends and interest from securities	5		
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe _____ )	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a		
		(B) Other	8b		
			8c		
			8d		
9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	a	9a		
		b	9b		
		c	9c		
10a	Gross sales of inventory, less returns and allowances		10a		
		b	10b		
		c	10c		
11	Other revenue (from Part VII, line 103)	11	182		
12	<b>Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	37,210		
Expenses	13	Program services (from line 44, column (B))	13	63,325	
	14	Management and general (from line 44, column (C))	14		
	15	Fundraising (from line 44, column (D))	15		
	16	Payments to affiliates (attach schedule)	16		
	17	<b>Total expenses</b> (add lines 16 and 44, column (A))	17	63,325	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-26,115	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		
	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	-26,115	

**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 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 \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22			
23 Specific assistance to individuals (attach schedule) <input type="checkbox"/>	23			
24 Benefits paid to or for members (attach schedule) _____	24			
25 Compensation of officers, directors, etc. _____	25			
26 Other salaries and wages _____	26			
27 Pension plan contributions _____	27			
28 Other employee benefits _____	28			
29 Payroll taxes _____	29			
30 Professional fundraising fees _____	30			
31 Accounting fees _____	31			
32 Legal fees _____	32			
33 Supplies _____	33			
34 Telephone _____	34			
35 Postage and shipping _____	35	109	109	
36 Occupancy _____	36			
37 Equipment rental and maintenance _____	37			
38 Printing and publications _____	38			
39 Travel _____	39	4,190	4,190	
40 Conferences, conventions, and meetings _____	40	3,830	3,830	
41 Interest _____	41			
42 Depreciation, depletion, etc. (attach schedule) _____	42			
43 Other expenses not covered above (itemize): a See Statement 1 _____	43a	55,196	55,196	
b _____	43b			
c _____	43c			
d _____	43d			
e _____	43e			
f _____	43f			
g _____	43g			
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) _____	44	63,325	63,325	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 the instructions.)**

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.

What is the organization's primary exempt purpose?

▶ TO ADVANCE THE PROFESSION OF SYSTEM ADMINISTRATORS

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

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.)

a CONFERENCE ON ISSUES RELATED TO SYSTEM ADMINISTRATORS

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

63,325

b

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

c

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

d

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

e Other program services (attach schedule)

(Grants and allocations \$ ) If this amount includes foreign grants, check here ▶

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

63,325

**Part IV Balance Sheets (See the instructions.)**

**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 .....		18,062
	46 Savings and temporary cash investments .....		
	47a Accounts receivable .....	10,776	
	b Less: allowance for doubtful accounts .....		10,776
	48a Pledges receivable .....		
	b Less: allowance for doubtful accounts .....		
	49 Grants receivable .....		
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) .....		
	51a Other notes and loans receivable (attach schedule) .....		
	b Less: allowance for doubtful accounts .....		
	52 Inventories for sale or use .....		
	53 Prepaid expenses and deferred charges .....		1,578
	54 Investments-securities .....	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	
	55a Investments-land, buildings, and equipment: basis .....		
	b Less: accumulated depreciation (attach schedule) .....		
56 Investments-other (attach schedule) .....			
57a Land, buildings, and equipment: basis .....			
b Less: accumulated depreciation (attach schedule) .....			
58 Other assets (describe ▶ .....			
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58. ....	0	30,416	
Liabilities	60 Accounts payable and accrued expenses .....		56,531
	61 Grants payable .....		
	62 Deferred revenue .....		
	63 Loans from officers, directors, trustees, and key employees (attach schedule) .....		
	64a Tax-exempt bond liabilities (attach schedule) .....		
	b Mortgages and other notes payable (attach schedule) .....		
	65 Other liabilities (describe ▶ .....		
66 <b>Total liabilities.</b> Add lines 60 through 65 .....	0	56,531	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines</b> 67 through 69 and lines 73 and 74.		
	67 Unrestricted .....		-26,115
	68 Temporarily restricted .....		
	69 Permanently restricted .....		
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and</b> complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds .....		
	71 Paid-in or capital surplus, or land, building, and equipment fund .....		
	72 Retained earnings, endowment, accumulated income, or other funds .....		
73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) <b>must</b> equal line 19; column (B) <b>must</b> equal line 21) .....	0	-26,115	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73. ....	0	30,416	

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b> Total revenue, gains, and other support per audited financial statements		<b>a</b>
<b>b</b> Amounts included on line a but not on Part I, line 12:		
<b>1</b> Net unrealized gains on investments	<b>b1</b>	
<b>2</b> Donated services and use of facilities	<b>b2</b>	
<b>3</b> Recoveries of prior year grants	<b>b3</b>	
<b>4</b> Other (specify):	<b>b4</b>	
Add lines <b>b1</b> through <b>b4</b>		<b>b</b>
<b>c</b> Subtract line <b>b</b> from line <b>a</b>		<b>c</b>
<b>d</b> Amounts included on Part I, line 12, but not on line <b>a</b> :		
<b>1</b> Investment expenses not included on Part I, line 6b	<b>d1</b>	
<b>2</b> Other (specify):	<b>d2</b>	
Add lines <b>d1</b> and <b>d2</b>		<b>d</b>
<b>e</b> Total revenue (Part I, line 12). Add lines <b>c</b> and <b>d</b>		<b>e</b>

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return** / A

<b>a</b> Total expenses and losses per audited financial statements		<b>a</b>
<b>b</b> Amounts included on line a but not Part I, line 17:		
<b>1</b> Donated services and use of facilities	<b>b1</b>	
<b>2</b> Prior year adjustments reported on Part I, line 20	<b>b2</b>	
<b>3</b> Losses reported on Part I, line 20	<b>b3</b>	
<b>4</b> Other (specify):	<b>b4</b>	
Add lines <b>b1</b> through <b>b4</b>		<b>b</b>
<b>c</b> Subtract line <b>b</b> from line <b>a</b>		<b>c</b>
<b>d</b> Amounts included on Part I, line 17, but not on line <b>a</b> :		
<b>1</b> Investment expenses not included on Part I, line 6b	<b>d1</b>	
<b>2</b> Other (specify):	<b>d2</b>	
Add lines <b>d1</b> and <b>d2</b>		<b>d</b>
<b>e</b> Total expenses (Part I, line 17). Add lines <b>c</b> and <b>d</b>		<b>e</b>

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contrib. to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
TOM PERRINE 13264 OLIVE MEAD POWAY CA 92064	PRESIDENT 0	0	0	0
PAT WILSON 3234 NORTH STAR SAN DIEGO CA 92117	PRES-ELECT 0	0	0	0
ANDREW HUME 26 MISTAIRE PL HOWELL NJ 07731	SEC-TRES 0	0	0	0
TREY HARRIS 1301 1ST AVE. #715 SEATTLE WA 98101	DIRECTOR 0	0	0	0
DOUG HUGHES 13220 GLENDALE D HAGERSTOWN MD 21742	DIRECTOR 0	0	0	0
CHRIS PALMER 233 MASSACHUSETT ARLINGTON MA 02474	DIRECTOR 0	0	0	0
DAVID PARTER 512 S. ORCHARD ST. MADISON WI 53715	DIRECTOR 0	0	0	0
STEPHEN POTTER 169 ROYAL FARM E BLACKLICK OH 43004	DIRECTOR 0	0	0	0
GEOFF HALPRIN 801/325 COLLINS STREET MELBOURNE	DIRECTOR 0	0	0	0



**Part VI Other Information (continued)**

		Yes	No
<b>82a</b>	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?		X
<b>b</b>	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. (See instructions in Part III.)		
	<b>82b</b>		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		N/A
	<b>83b</b>		
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
	<b>84b</b>		
<b>85</b>	501(c)(4), (5), or (6) organizations. <b>a</b> Were substantially all dues nondeductible by members?		N/A
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
<b>c</b>	Dues, assessments, and similar amounts from members		<b>85c</b>
<b>d</b>	Section 162(e) lobbying and political expenditures		<b>85d</b>
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		<b>85e</b>
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)		<b>85f</b>
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
<b>h</b>	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?		N/A
	<b>85g</b>		
	<b>85h</b>		
<b>86</b>	501(c)(7) orgs. Enter: <b>a</b> Initiation fees and capital contributions included on line 12		<b>86a</b>
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities		<b>86b</b>
<b>87</b>	501(c)(12) orgs. Enter: <b>a</b> Gross income from members or shareholders		<b>87a</b>
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		<b>87b</b>
<b>88</b>	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? If "Yes," complete Part IX		<b>88</b>
<b>89a</b>	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
<b>b</b>	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? If "Yes," attach a statement explaining each transaction		<b>89b</b>
<b>c</b>	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year sections 4912, 4955, and 4958		0
<b>d</b>	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
<b>90a</b>	List the states with which a copy of this return is filed ▶ None		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)		<b>90b</b>
			0
<b>91a</b>	The books are in care of ▶ ASSOCIATION HEADQUARTERS Telephone no. ▶ 856-439-0500 15000 COMMERCE PARKWAY SUITE C Located at ▶ MT LAUREL, NJ ZIP + 4 ▶ 08054		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. At any time during the calendar year, did the organization maintain an office outside of the United States?		<b>91b</b>
			X
<b>c</b>	If "Yes," enter the name of the foreign country ▶		<b>91c</b>
			X
<b>92</b>	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 ▶		<b>92</b>
			<input type="checkbox"/>

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by sec. 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 Program Service Revenue					1,085
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					9,020
95 Interest on savings and temporary cash investments			14	1	
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 MISC			1	182	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		183	10,105
105 Total (add line 104, columns (B), (D), and (E))					10,288

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 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).
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

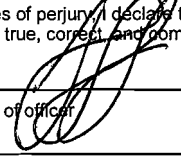
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See 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 Andrew Hume Date 7/19/2006

Type or print name and title.

**Paid Preparer's Use Only**

Preparer's signature:  Date: 4/05/06 Check if self-employed:  Preparer's SSN or PTIN (See Gen. Instr. W): P00454627

Firm's name (or yours if self-employed), address, and ZIP + 4: FAKTOROW, BARNETT & BRUNNER, LLC, CPAS EIN: 22-3345709

100B CENTRE BOULEVARD Phone no.: 856-810-2160

MARLTON, NJ 08053-4128

**SCHEDULE A  
(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**  
(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

**2005**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information-(See separate instructions.)**

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

Name of the organization

THE SYSTEM ADMINISTRATOR'S GUILD,

Employer identification number

20-1950324

**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) Comp.	(d) Contrib. to empl. ben. plans & deferred comp	(e) Expense account & other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

**Part II-A 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
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2005

**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.)		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?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	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.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c	X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	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 ►
- 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). Check the box that describes the type of supporting organization:  Type 1  Type 2  Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 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.

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2004, (b) 2003, (c) 2002, (d) 2001, (e) Total. Rows 15-25 include items like Gifts, grants, and contributions received; Membership fees received; Gross receipts from admissions, merchandise sold or services performed; Gross income from interest, dividends, amounts received from payments on securities loans; Net income from unrelated business activities; Tax revenues levied for the organization's benefit; The value of services or facilities furnished to the organization by a governmental unit without charge; Other income; Total of lines 15 through 22; Line 23 minus line 17; Enter 1% of line 23.

Table for lines 26a-26f. 26a: Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. 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 2001 through 2004 exceeded the amount shown in line 26a. c Total support for section 509(a)(1) test: Enter line 24, column (e). d Add: Amounts from column (e) for lines: 18, 19, 22, 26b. e Public support (line 26c minus line 26d total). f Public support percentage (line 26e (numerator) divided by line 26c (denominator)).

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: (2004) (2003) (2002) (2001) N/A

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 the amount on line 25 for the year or of (1) (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, 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: (2004) (2003) (2002) (2001) N/A

Table for lines 27c-27h. c Add: Amounts from column (e) for lines: 15, 16, 17, 20, 21. d Add: Line 27a total and line 27b total. e Public support (line 27c total minus line 27d total). f Total support for section 509(a)(2) test: Enter amount from line 23, column (e). g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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)**

		N/A	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 .....			

**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) N/A

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
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table-		
<b>If the amount on line 40 is-</b>	<b>The lobbying nontaxable amount is-</b>	
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	<b>41</b>
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	
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	

**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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.) N/A

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
<b>a</b> Volunteers			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines through c h.)			
<b>c</b> Media advertisements			
<b>d</b> Mailings to members, legislators, or the public			
<b>e</b> Publications, or published or broadcast statements			
<b>f</b> Grants to other organizations for lobbying purposes			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
<b>i</b> Total lobbying expenditures (Add lines through c h.)			

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



**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**  
Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2005**

Name of organization

Employer identification number

THE SYSTEM ADMINISTRATOR'S GUILD,

20-1950324

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule-see instructions.)

**General Rule-**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules-**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test under Regulations sections 1.509(a)-3/1.170A-9(e) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ..... ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2005)

<b>Name of organization</b> THE SYSTEM ADMINISTRATOR'S GUILD,	<b>Employer identification number</b> 20-1950324
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**Part I Contributors (See Specific Instructions.)**

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	RACKABLE SYSTEMS 1933 MILMONT DRIVE MILPITAS CA 95035	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	BITPUSHER, LLC 737 POST STREET #1026 SAN FRANCISCO CA 94109	\$ 5,506	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	GREGORY ROSE 3731 BALBOA TER C SAN DIEGO CA 92117	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
—	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

**Federal Statements**

**Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt &amp; General</u>	<u>Fund- Raising</u>
	\$	\$	\$	\$
Expenses				
COPIES	48	48		
CREDIT CARD FEES	291	291		
INSURANCE	857	857		
MANAGEMENT FEE	45,583	45,583		
MEETINGS	692	692		
MISCELLANEOUS	1,717	1,717		
OFFICE SUPPLIES	426	426		
TELEPHONE/FAX	76	76		
IT	5,506	5,506		
<b>Total</b>	<u>\$ 55,196</u>	<u>\$ 55,196</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Federal Statements****Form 990, Part I, Line 1a - Direct Public Support**

<u>Description</u>	<u>Cash</u>	<u>Noncash</u>	<u>Total</u>
Contributions from Schedule B	\$ 15,506	\$	\$ 15,506
Total	<u>\$ 15,506</u>	<u>\$ 0</u>	<u>\$ 15,506</u>