

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

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

Department of the Treasury Internal Revenue Service

A For the 2001 calendar year, or tax year beginning 07/01, 2001, and ending 06/30/2002

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: CALIFORNIA SCHOOL OF PROFESSIONAL PSYCH (DBA ALLIANT INTERNATIONAL UNIVERSITY). D Employer identification number: 94-1699659. E Telephone number: (415) 346-4500. F Accounting method: Cash, Accrual.

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. H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No.

G Web site WWW ALLIANT EDU. J Organization type (check only one) 501(c) (03) 4947(a)(1) or 527.

K Check here if the organizations 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.

L Gross receipts Add lines 6b 8b 9b and 10b to line 12 55,283,564. 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)

Table with 21 rows and 3 columns: Description, Amount, and Total. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Gross amount from sales of assets, Special events, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or (deficit) for the year, Net assets or fund balances at beginning of year, Other changes in net assets, Net assets or fund balances at end of year.

For Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2001)

ENVELOPE POSTMARK DATE AUG 07 2003

SCANNED AUG 19 '03

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.)

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include: 22 Grants and allocations (attach schedule), 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25 Compensation of officers, directors, etc, 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation depletion etc, 43 Other expenses not covered above, 44 Total functional expenses.

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? STMT 5

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)

Table with 2 columns: Description, Program Service Expenses. Rows include: a STMT 6, b, c, d, e Other program services, f Total of Program Service Expenses (should equal line 44, column (B), Program services) 43,240,657

Part IV Balance Sheets (See Specific Instructions on page 24)

Note		(A)		(B)	
Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		Beginning of year		End of year	
45	Cash - non-interest-bearing	7,876	45	701,827	
46	Savings and temporary cash investments	7,830,918	46	8,156,243	
47a	Accounts receivable	47a 3,736,493			
b	Less allowance for doubtful accounts	47b 672,299	2,099,444	47c 3,064,194	
48a	Pledges receivable	48a			
b	Less allowance for doubtful accounts	48b		48c	
49	Grants receivable			49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
51a	Other notes and loans receivable (attach schedule)	STMT 7 51a 11,697,892			
b	Less allowance for doubtful accounts	51b 522,240	8,978,352	51c 11,175,652	
52	Inventories for sale or use			52	
53	Prepaid expenses and deferred charges		1,137,147	53 579,280	
54	Investments - securities (attach schedule)	STMT 8 <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV	593,352	54 16,741	
55a	Investments - land, buildings, and equipment basis	55a			
b	Less accumulated depreciation (attach schedule)	55b		55c	
56	Investments - other (attach schedule)			56	
57a	Land, buildings, and equipment basis	57a 64,798,254			
b	Less accumulated depreciation (attach schedule) SEE STATEMENT 26	57b 23,522,138	3,318,463	57c 41,276,116	
58	Other assets (describe)			58	
59	Total assets (add lines 45 through 58) (must equal line 74)		23,965,552	59 64,970,053	
60	Accounts payable and accrued expenses		2,306,358	60 2,763,184	
61	Grants payable			61	
62	Deferred revenue	STMT 9	1,374,197	62 2,347,262	
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)	STMT 10	NONE	64b 5,576,915	
65	Other liabilities (describe)	STMT 11	8,232,928	65 10,703,598	
66	Total liabilities (add lines 60 through 65)		11,913,483	66 21,390,959	
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
67	Unrestricted		11,421,627	67 42,272,456	
68	Temporarily restricted		42,815	68 339,327	
69	Permanently restricted		587,627	69 967,311	
Organizations that do not follow SFAS 117, check here <input 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			72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, and column (B) must equal line 21)		12,052,069	73 43,579,094	
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		23,965,552	74 64,970,053	

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)

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	82,607,141	a	Total expenses and losses per audited financial statements ▶	a	51,091,228
b	Amounts included on line a but not on line 12, Form 990 SEE STMT 27			b	Amounts included on line a but not on line 17, Form 990 SEE STMT 27		
(1)	Net unrealized gains on investments \$ -11,112			(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)		
	STMT 12 \$ 27,334,689				STMT 13 \$ 6,156,265		
	Add amounts on lines (1) through (4) ▶	b	27,323,577		Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	55,283,564	c	Line a minus line b ▶	c	51,091,228
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			Add amounts on lines (1) and (2) ▶	d	6,156,265
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	55,283,564	e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	57,247,493

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
SEE STATEMENTS 14-17		1,025,185	112,880	NONE

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)

STMT 18

Yes No

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X	
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X	
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	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?	80a	X	
b	If "Yes," enter the name of the organization <u>STMT 20</u> and check whether it is <input checked="" type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81 a	Enter direct or indirect political expenditure See line 81 instructions	81a		NONE
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	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?	82a		X
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)	82b		N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		N/A
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		N/A
85	501(c)(4), (5), or (6) organizations			
a	Were substantially all dues nondeductible by members?	85a		N/A
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	85b		N/A
c	Dues, assessments, and similar amounts from members	85c		N/A
d	Section 162(e) lobbying and political expenditures	85d		N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g		N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		N/A
86	501(c)(7) orgs			
a	Initiation fees and capital contributions included on line 12	86a		N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b		N/A
87	501(c)(12) orgs			
a	Gross income from members or shareholders	87a		N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b		N/A
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? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>NONE</u> , section 4912 <u>NONE</u> , section 4955 <u>NONE</u>			
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	89b		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			NONE
d	Enter Amount of tax on line 89c, above, reimbursed by the organization			NONE
90 a	List the states with which a copy of this return is filed <u>NONE</u>			
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	982	
91	The books are in care of <u>CHERYL GARTLAN</u> Telephone no <u>858 271-4300</u> Located at <u>10455 POMERADO ROAD, SAN DIEGO, CA</u> ZIP + 4 <u>92131</u>			
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 <u>92</u>			N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

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 TUITION					43,768,385
b GENERAL FEES					1,224,924
c GRANTS/CONTRACTS					3,172,936
d SERVICE REVENUE					1,453,411
e AUXILIARY REVENUE	611310	1,496,694			2,163,920
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	397,056	
96 Dividends and interest from securities			14	50,326	
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 MISCELLANEOUS					1,225,653
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		1,496,694		447,382	53,009,229
105 Total (add line 104, columns (B), (D), and (E))					54,953,305

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)
▼	STMT 21

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

N/A	(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)

Under penalty of perjury I declare that I have examined this return and believe it is true, correct and complete. Declaration of preparer (other than CPA) if other than principal officer or owner of the organization.

Please Sign Here

Signature of officer: *Judith E.N. Alb*

Type of print name and title: Judith E.N. Alb

Paid Preparer's Use Only

Preparer's signature: *[Signature]*

Firm's name (or yours if self-employed), address and ZIP + 4: PRICEWATERHOUSECOOP
400 SOUTH HOPE STRE
LOS ANGELES, CA

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information - (See separate instructions.)

2001

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 **CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY**
(DBA ALLIANT INTERNATIONAL UNIVERSITY) Employer identification number
94-1699659

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
<u>KAREN WEBB</u> ----- SAN FRANCISCO, CA 94109	DEAN-SCH EDUCATION 37 5+HR/WK	120,000	18,004	NONE
<u>FREIDA BROWN</u> ----- NAIROBI, KENYA	CHANCELLOR 37 5+HR/WK	116,000	41,886	NONE
<u>RODNEY LOWMAN</u> ----- SAN FRANCISCO, CA 94109	DEAN-SCH ORG STUDIES 37 5+HR/WK	115,000	14,347.	NONE
<u>MINK STAVENGA</u> ----- SAN DIEGO, CA 92131	DEAN-C BUS ADMIN 37 5+HR/WK	114,530	12,165	NONE
<u>JAMES RIHA</u> ----- SAN DIEGO, CA 92131	CHIEF INFO OFFICER 37.5+HR/WK	110,000	10,537	NONE
Total number of other employees paid over \$50,000 ▶	173			

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
<u>PRICEWATERHOUSECOOPERS LLP</u> ----- SAN FRANCISCO, CA 94105	AUDIT & TAX	144,450
<u>KPMG LLP</u> ----- DALLAS, TX 75312-0922	CONSULTING	145,311
<u>MORRISON & FOERSTER</u> ----- SAN FRANCISCO, CA 94160	LEGAL	84,819
<u>CRUM & FORSTER</u> ----- NEWARK, NY 01793-0780	LEGAL	504,642
<u>MICHAEL G DOLENCE & ASSOCIATES</u> ----- CLAREMONT, CA 91711	CONSULTING	50,289
Total number of others receiving over \$50,000 for professional services ▶	NONE	

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

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ 48,047. (Must equal amount on line 38, Part VI-A, or line 1 or Part VI-B)

Table with 2 columns: Yes, No. Row 1: Yes (X), No.

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?
b Lending of money or other extension of credit?
c Furnishing of goods, services, or facilities?
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE STATEMENTS 14-17
e Transfer of any part of its income or assets?

Table with 2 columns: Yes, No. Rows 2a-2e: 2a (X), 2b (X), 2c (X), 2d (X), 2e (X)

3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)

Table with 2 columns: Yes, No. Row 3: Yes (X), No

4 Do you have a section 403(b) annuity plan for your employees?

Table with 2 columns: Yes, No. Row 4: Yes (X), No

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 STMT 22

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 [X] 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)
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)

Table with 2 columns: (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 NOT APPLICABLE

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

Table with 5 columns: (a) 2000, (b) 1999, (c) 1998, (d) 1997, (e) Total. Rows 15-25 include categories like Gifts, grants, and contributions received; Membership fees received; Gross receipts from admissions; Gross income from interest; Net income from unrelated business activities; Tax revenues; Value of services; Other income; Total of lines 15 through 22; Line 23 minus line 17; Enter 1% of line 23.

26 Organizations described on lines 10 or 11 a Enter 2% of amount in column (e), line 24 NOT APPLICABLE b Prepare a list for your records to show the name of and amount contributed by each person... 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 (2000) (1999) (1998) NOT APPLICABLE (1997)

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) (1999) (1998) (1997)

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 on 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 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?	X	
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?	X	
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) ----- STMT 23 ----- -----	X	
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
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) ----- -----	X	
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		X
b	Admissions policies?		X
c	Employment of faculty or administrative staff?		X
d	Scholarships or other financial assistance?		X
e	Educational policies?		X
f	Use of facilities?		X
g	Athletic programs?	N/A	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (if you need more space, attach a separate statement) ----- ----- -----		X
34a	Does the organization receive any financial aid or assistance from a governmental agency? STMT 24	X	
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		X
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	X	

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) **NOT APPLICABLE**

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		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
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	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
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	41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	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 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

- 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)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
X		48,047
	X	
	X	
		48,047

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

	Yes	No
51a(i)		<input checked="" type="checkbox"/>
a(ii)		<input checked="" type="checkbox"/>
b(i)		<input checked="" type="checkbox"/>
b(ii)		<input checked="" type="checkbox"/>
b(iii)		<input checked="" type="checkbox"/>
b(iv)		<input checked="" type="checkbox"/>
b(v)		<input checked="" type="checkbox"/>
b(vi)		<input checked="" type="checkbox"/>
c		<input checked="" type="checkbox"/>

(i) Cash

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
N/A			

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES

DESCRIPTION -----	AMOUNT -----
UNREALIZED LOSS	11,112.
TOTAL	----- 11,112. =====

GRANTS & ALLOCATIONS
=====

ACCORDING TO UNIVERSITY AND GOVERNMENT GUIDELINES, CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY (DBA ALLIANT INTERNATIONAL UNIVERSITY) (THE "UNIVERSITY") PROVIDES SCHOLARSHIPS TO STUDENTS BASED UPON NEED. THE UNIVERSITY AWARDED APPROXIMATELY 2,412 SCHOLARSHIPS, GRANTS AND RESEARCH GRANTS TOTALING \$6,156,265 DURING THE 2002 FISCAL YEAR.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
ADVERTISING	338,355.	303,760.	33,356.	1,239.
BAD DEBTS	240,619.		240,619.	
EXPENDABLE FURNITURE, FIXTURES	394,098.	280,153.	113,945.	
INSURANCE	751,406.	80,418.	670,988.	
MEMBERSHIPS AND DUES	134,151.	78,634.	55,517.	
OUTSIDE SERVICES	2,502,617.	1,381,303.	1,121,314.	
RECRUITMENT	254,864.	254,864.		
SECURITY SERVICES	104,984.	71,801.	33,183.	
SUBSCRIPTIONS AND PERIODICALS	36,593.	31,599.	4,994.	
TAXES AND LICENSES	23,441.	13,117.	10,324.	
FACULTY DEVELOPMENT	105,814.	105,699.		115.
STAFF DEVELOPMENT	49,166.	22,241.	26,925.	
COMPUTER DEVELOPMENT	103,485.	70,908.	32,577.	
LIBRARY	160,984.	159,759.		1,225.
ORIENTATION AND GRADUATION	103,901.	103,901.		
CONTRACTED SERVICES	1,073,250.	1,015,786.	57,464.	
BANK CHARGES	189,809.	8,033.	181,561.	215.
AUTO EXPENSES	50,890.	50,890.		
MISCELLANEOUS	1,110,133.	752,705.	344,952.	12,476.
TOTALS	7,728,560.	4,785,571.	2,927,719.	15,270.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE
=====

THE CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY (DBA ALLIANT UNIVERSITY) ("CSPP") COMBINED WITH THE UNITED STATES INTERNATIONAL UNIVERSITY ("USIU") TO FORM THE CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY (DBA ALLIANT INTERNATIONAL UNIVERSITY) (THE "UNIVERSITY"). THE UNIVERSITY IS A NONPROFIT CORPORATION ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA. THE UNIVERSITY IS AN INDEPENDENT SCHOOL WITH DOMESTIC CAMPUSES LOCATED IN ALAMEDA, FRESNO, LOS ANGELES, IRVINE, SACRAMENTO AND SAN DIEGO, CALIFORNIA, WITH THE PRESIDENT'S OFFICE IN SAN FRANCISCO, CALIFORNIA. THE UNIVERSITY OFFERS A VARIETY OF ACADEMIC PROGRAMS LEADING TO BACHELOR, MASTERS AND DOCTORAL DEGREES IN PSYCHOLOGY, BUSINESS, EDUCATION AND VARIOUS OTHER DISCIPLINES. FUNDING SOURCES GENERALLY INCLUDE TUITION AND FEES CHARGED TO STUDENTS AND GIFTS, GRANTS AND CONTRACTS.

THE UNIVERSITY ALSO OFFERS ITS ACCREDITED PROGRAMS IN NAIROBI, KENYA THROUGH USIU, A KENYAN CHARTERED UNIVERSITY, AND IN MEXICO CITY, MEXICO THROUGH UNIVERSIDAD INTERNACIONAL DE MEXICO, A.C., A MEXICAN CIVIL ASSOCIATION.

AS A MULTI-NATIONAL UNIVERSITY, THE UNIVERSITY'S MISSION IS TO "...EDUCATE CITIZENS OF THE WORLD, ENSURING THE ACQUISITION OF KNOWLEDGE AND COMPETENCIES THAT ARE ESSENTIAL TO LIVE, LEAD AND SOLVE PROBLEMS IN A GLOBAL SOCIETY." THE FULFILLMENT OF THIS MISSION HAS REQUIRED SIGNIFICANT REPOSITIONING THROUGH ACADEMIC PROGRAM REVIEW, ADMINISTRATIVE RESTRUCTURING, FACULTY RETIREMENT INCENTIVES, TECHNOLOGICAL IMPROVEMENTS, AND FACILITIES PLANNING.

ALLIANT INTERNATIONAL UNIVERSITY WILL ACHIEVE INTERNATIONAL RECOGNITION AND RESPECT AS A WORLDWIDE INSTITUTION OF HIGHER EDUCATION WITH A SPECIAL FOCUS ON HUMAN RELATIONS, THE APPLIED BEHAVIORIAL, COGNITIVE, AND ECONOMIC SCIENCES, AND THE HUMANITIES.

FORM 990, PART III - STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

=====

DESCRIPTION -----	GRANTS AND ALLOCATIONS -----	EXPENSES -----
<p>OPERATION OF A VARIETY OF ACADEMIC PROGRAMS LEADING TO BACHELOR, MASTERS AND DOCTORAL DEGREES IN PSYCHOLOGY, BUSINESS, EDUCATION AND VARIOUS OTHER DISCIPLINES AT CAMPUSES LOCATED IN ALAMEDA, FRESNO, LOS ANGELES, IRVINE, SACRAMENTO AND SAN DIEGO, CALIFORNIA.</p>	<p>6,156,265.</p>	<p>43,240,657</p>
<p>TOTAL</p>	<p>----- 6,156,265. -----</p>	<p>----- 43,240,657 -----</p>

FORM 990, PART IV - OTHER NOTES AND LOANS RECEIVABLE

BORROWER: PERKINS STUDENT LOANS

BEGINNING BALANCE DUE	9,439,676.
ENDING BALANCE DUE	11,697,892.

TOTAL BEGINNING OTHER NOTES AND LOANS RECEIVABLE	9,439,676.
--	------------

TOTAL ENDING OTHER NOTES AND LOANS RECEIVABLES	11,697,892.
--	-------------

FORM 990, PART IV - INVESTMENTS - SECURITIES

DESCRIPTION	BEGINNING MARKET VALUE	ENDING MARKET VALUE
-----	-----	-----
CORPORATE AND GOVERNMENT BONDS	593,352.	16,741.
TOTALS	593,352.	16,741.

FORM 990, PART IV - DEFERRED REVENUE

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----
DEFERRED TUITION	1,374,197.	2,347,262.
TOTALS	----- 1,374,197. =====	----- 2,347,262. =====

FORM 990, PART IV - MORTGAGES AND OTHER NOTES PAYABLE

LENDER: HRS EDUCATION SERVICES
 ORIGINAL AMOUNT: 7,000,000.
 INTEREST RATE: 7.500000
 DATE OF NOTE: 07/01/2001
 MATURITY DATE: 07/01/2006
 REPAYMENT TERMS: 4 INSTLLMNTS OF \$250,000 W/PRIN BAL DUE @ MATURITY

BEGINNING BALANCE DUE	NONE
ENDING BALANCE DUE	5,392,934.

LENDER: HRS EDUCATION SERVICES
 ORIGINAL AMOUNT: 217,550.
 INTEREST RATE: 8.500000
 DATE OF NOTE: 09/01/1997
 MATURITY DATE: 12/31/2004
 REPAYMENT TERMS: FOR 2001, HRS WAIVED PAYMENTS AND ACCRUED INT ONLY

BEGINNING BALANCE DUE	NONE
ENDING BALANCE DUE	183,981.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE	NONE
---	------

TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE	5,576,915.
--	------------

FORM 990, PART IV - OTHER LIABILITIES

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----
US GOVERNMENT GRANTS -		
POTENTIALLY REFUNDABLE	8,232,928.	10,116,225.
REFUNDABLE DEPOSITS	NONE	120,807.
CAPITAL LEASES PAYABLE	NONE	466,566.
	-----	-----
TOTALS	8,232,928.	10,703,598.
	=====	=====

FORM 990, PART IV-A - OTHER REVENUE ON BOOKS BUT NOT ON RETURN
=====

DESCRIPTION -----	AMOUNT -----
NET CONTRIBUTION FROM MERGER WITH UNITED STATES INT'L UNIVERSITY	33,490,954.
STUDENT AID NETTED WITH TUITION	-6,156,265.

TOTAL	27,334,689. =====

FORM 990, PART IV-B - OTHER EXPENSES ON RETURN BUT NOT ON BOOKS
=====

DESCRIPTION -----	AMOUNT -----
STUDENT AID NETTED WITH TUITION	6,156,265.
TOTAL	----- 6,156,265. =====

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS -----	EXPENSE ACCT AND OTHER ALLOWANCES -----
DR. JUDITH E. N. ALBINO .	PRESIDENT 37.5+HR/WK	278,200.	37,518.	NONE
CONNELL F. PERSICO .	SR. VICE PRESIDENT 37.5+HR/WK	140,665.	13,659.	NONE
PATRICIA J. MULLEN .	VP ENRLMNT/STDNT SRV 37.5+HR/WK	102,963.	13,323.	NONE
JENNIFER T. WILSON .	ASST SEC/IN-HSE CNSL 37.5+HR/WK	86,817.	6,893.	NONE
ROBERT OBANA .	VP OF FINANCE/ADMIN. 37.5+HR/WK	168,000.	20,600.	NONE
SORAYA M. COLEY .	PROVOST/VP ACAD.AFFR 37.5+HR/WK	143,000.	10,726.	NONE
NATALIE PORTER .	V. PRVST/ACAD.AFFAIR 37.5+HR/WK	105,540.	10,161.	NONE
PATRICIA F. SHANKS .	TREASURER 1 HR/WK	NONE	NONE	NONE
PAUL ESCOBOSA, ESQ. .	SECRETARY 1 HR/WK	NONE	NONE	NONE
DR. JOANNE CALLAN .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
PETER CARPENTER	TRUSTEE 1 HR/WK	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES
=====

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS -----	EXPENSE ACCT AND OTHER ALLOWANCES -----
.				
DR. KAREN DONALDSON	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
KRISTINE DEJESUS	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
DR. EDDAH GACHUKIA	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
DR. CAROL GALLAGHER	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
JOE HARPER	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
JO KRISCHER-WEST	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
JORGE ESPINOSA LARREA	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
DR. BRYAN LAWTON	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
DR. PAUL LEBBY	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				
JENNIFER LEWIS	TRUSTEE 1 HR/WK	NONE	NONE	NONE
.				

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS -----	TITLE AND TIME DEVOTED TO POSITION -----	COMPENSATION -----	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS -----	EXPENSE ACCT AND OTHER ALLOWANCES -----
DENNIS J. PATTERSON .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
MARK PISANO .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
DR. LYMAN PORTER .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
CHERYL PREVOR .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
SUSAN ROBINSON .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
DR. JEFFREY TIRENGEL .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
NATHANIEL K. TUM .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
GEE GEE WILLIAMS .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
CAROL WALLACE .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
ROY WILLIAMS .	TRUSTEE 1 HR/WK	NONE	NONE	NONE
GAYLE KAREN YOUNG	TRUSTEE 1 HR/WK	NONE	NONE	NONE

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
ALL OFFICERS, TRUSTEES AND KEY EMPLOYEES MAY BE REACHED C/O: ALLIANT INTERNATIONAL UNIVERSITY 2278 HYDE STREET, SUITE 100 SAN FRANCISCO, CA 94109				
	GRAND TOTALS	1,025,185.	112,880.	NONE

FORM 990, PART VI - ACTIVITIES NOT PREVIOUSLY REPORTED TO THE IRS

ON JULY 1, 2001, THE CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY (DBA ALLIANT UNIVERSITY) ("CSPP") COMBINED WITH THE UNITED STATES INTERNATIONAL UNIVERSITY ("USIU") TO FORM THE CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY (DBA ALLIANT INTERNATIONAL UNIVERSITY) (THE "UNIVERSITY"). THE UNIVERSITY IS AN INDEPENDENT SCHOOL WITH DOMESTIC CAMPUSES LOCATED IN ALAMEDA, FRESNO, LOS ANGELES, IRVINE, SACRAMENTO AND SAN DIEGO, CALIFORNIA, WITH THE PRESIDENT'S OFFICE LOCATED IN SAN FRANCISCO, CALIFORNIA. THE UNIVERSITY OFFERS A VARIETY OF ACADEMIC PROGRAMS LEADING TO BACHELOR, MASTERS AND DOCTORAL DEGREES IN PSYCHOLOGY, BUSINESS, EDUCATION AND VARIOUS OTHER DISCIPLINES.

USIU IS A KENYAN CHARTERED UNIVERSITY AND IS ACCREDITED AS A UNIT OF THE UNIVERSITY. AS SUCH, IT OFFERS THE UNIVERSITY'S ACCREDITED PROGRAM AT ITS CAMPUS IN NAIROBI, KENYA. THE UNIVERSITY AND THE KENYAN UNIVERSITY HAVE INTERLOCKING DIRECTORS TO INSURE CONSISTENCY IN THEIR MISSION, MANAGEMENT AND OPERATIONAL GOALS AND ACADEMIC QUALITY. THE PRESIDENT OF THE UNIVERSITY SERVES AS THE CHANCELLOR OF THE KENYAN UNIVERSITY. ALL ASSETS OF THE KENYAN UNIVERSITY, BY KENYAN LAW, ARE TO BE USED BY AND FOR THE CAMPUS IN KENYA. THE UNIVERSITY HAS ASSISTED IN THE DEVELOPMENT OF THE KENYAN UNIVERSITY BY PROVIDING CURRICULUM, AN AUTOMATIC EXCHANGE OF STUDENTS, AND SERVICES AND MANAGEMENT EXPERTISE IN THE AREAS OF INFORMATION TECHNOLOGY, FINANCIAL PLANNING AND ACCOUNTING, AND EXECUTIVE ADMINISTRATION.

THE UNIVERSITY ALSO OFFERS ITS ACCREDITED PROGRAM IN MEXICO CITY, MEXICO THROUGH UNIVERSIDAD INTERNACIONAL DE MEXICO, A.C., A MEXICAN CIVIL ASSOCIATION (THE "ASSOCIATION"). THE UNIVERSITY AND THE ASSOCIATION HAVE INTERLOCKING DIRECTORS TO ENSURE CONSISTENCY IN THEIR MISSION, MANAGEMENT AND OPERATIONAL GOALS AND ACADEMIC QUALITY. IN THIS AFFILIATION RELATIONSHIP, THE UNIVERSITY HAS PROVIDED SERVICES AND MANAGEMENT EXPERTISE IN THE FOLLOWING AREAS: STUDENT ADMISSIONS, REGISTRATION, AND EXCHANGE COORDINATION OF ACADEMIC PROGRAMS; FINANCIAL PLANNING AND ACCOUNTING; AND EXECUTIVE ADMINISTRATION. THE UNIVERSITY HAS ASSISTED IN THE DEVELOPMENT OF THE ASSOCIATION AND HISTORICALLY HAS PROVIDED SOME FINANCIAL SUPPORT WHEN DEEMED IN THE INTEREST OF BOTH INSTITUTIONS.

THE UNIVERSITY PREPARES CONSOLIDATED FINANCIAL STATEMENTS WITH THE KENYAN UNIVERSITY, THE ASSOCIATION, AND ITS SUPPORTING ORGANIZATION, ALLIANT UNIVERSITY FOUNDATION, A 501(C)(3) EXEMPT ORGANIZATION. FOR PURPOSES OF THE FORM 990, REVENUE AND EXPENSE TOTALS ARE ADJUSTED TO REFLECT THE REVENUE AND EXPENSES THAT SPECIFICALLY RELATE TO THE UNIVERSITY.

FORM 990, PART VI - CHANGES TO ORGANIZING OR GOVERNING DOCUMENT

ON JULY 1, 2001, THE CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY (DBA ALLIANT UNIVERSITY) ("CSPP") COMBINED WITH THE UNITED STATES INTERNATIONAL UNIVERSITY ("USIU") TO FORM THE CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY (DBA ALLIANT INTERNATIONAL UNIVERSITY (THE "UNIVERSITY")). THE UNIVERSITY IS A NONPROFIT CORPORATION ORGANIZED UNDER THE LAWS OF THE STATE OF CALIFORNIA.

FORM 990, PART VI - NAMES OF RELATED ORGANIZATIONS

ALLIANT UNIVERSITY FOUNDATION
UNITED STATES INTERNATIONAL UNIVERSITY, NAIROBI, KENYA
UNIVERSIDAD INTERNACIONAL DE MEXICO, A.C.

EXEMPT
EXEMPT
EXEMPT

FORM 990, PART VIII - ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE NO.	EXPLANATION OF HOW EACH ACTIVITY FOR WHICH INCOME IS REPORTED IN COLUMN (E) OF PART VII CONTRIBUTED IMPORTANTLY TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES
93A	OPERATION OF GRADUATE PROGRAMS IN PSYCHOLOGY AT SIX CALIFORNIA CAMPUSES FURTHER PROMOTES THE EDUCATIONAL PURPOSE OF THE UNIVERSITY.
93B	FACULTY AND SPECIFIC GRADUATE STUDENTS TAKE APPOINTMENTS ON
93C	CAMPUS AS PART OF A STUDY PROGRAM WHICH FURTHER PROMOTES THE
93D	EDUCATIONAL PURPOSE OF THE UNIVERSITY. IN ADDITION, GENERAL
93E	FEES AND AUXILIARY REVENUE ALSO CONTRIBUTE TO THE
	EDUCATIONAL PURPOSE OF THE UNIVERSITY.
103B	MISCELLANEOUS INCOME RELATED TO THE EXEMPT PURPOSE OF THE UNIVERSITY WHICH FURTHER PROMOTES ITS EDUCATIONAL PURPOSE.

SCHEDULE A, PART III - EXPLANATION FOR LINE 4

ALL SCHOLARSHIPS AND FELLOWSHIPS MADE BY THE UNIVERSITY ARE TO STUDENTS OR FACULTY OF THE SCHOOL WHO HAVE COMPLETED AN APPLICATION PROCESS. THE AWARD IS BASED ON A WRITTEN SELECTION CRITERIA.

SCHEDULE A, PART V - EXPLANATION FOR LINE 31

"...RESOLVED THAT ALLIANT INTERNATIONAL UNIVERSITY PROHIBITS DISCRIMINATION IN EMPLOYMENT AND IN ITS EDUCATIONAL PROGRAMS AND ACTIVITIES, INCLUDING ADMISSION OR ACCESS THERETO, ON THE BASIS OF RACE, NATIONAL ORIGIN, COLOR, CREED, RELIGION, SEX, AGE, MARITAL STATUS, DISABILITY, MEDICAL CONDITION, VETERAN STATUS, SEXUAL ORIENTATION, GENDER IDENTITY OR ASSOCIATIONAL PREFERENCE. THE UNIVERSITY WILL CONDUCT ITS PROGRAMS, SERVICES AND ACTIVITIES CONSISTENT WITH APPLICABLE FEDERAL, STATE AND LOCAL LAWS, REGULATIONS AND ORDERS."

THE ABOVE DISCRIMINATION POLICY IS LISTED IN THE STUDENT HANDBOOK, ON THE UNIVERSITY'S WEBSITE AND IN VARIOUS UNIVERSITY PUBLICATIONS SUCH AS BROCHURES, PAMPHLETS, MANUALS AND GUIDEBOOKS DESCRIBING OR INVITING PARTICIPATION IN PROGRAMS OR EMPLOYMENT AT THE UNIVERSITY.

THIS POLICY IS GOVERNED BY TITLES VI AND VII OF THE CIVIL RIGHTS ACT OF 1964, THE CIVIL RIGHTS ACT OF 1991, TITLE IX OF THE EDUCATION AMENDMENTS ACT OF 1972, DISCRIMINATION ACT OF 1975, THE REGULATIONS IMPLEMENTING THESE STATUTES, AND APPLICABLE FEDERAL AND CALIFORNIA LAW.

ALTHOUGH EDUCATIONAL INSTITUTIONS ARE OBLIGATED TO MAKE A STATEMENT CONFIRMING NON-DISCRIMINATION, ALLIANT INTERNATIONAL UNIVERSITY PRACTICES NON-DISCRIMINATION AS A MATTER OF CHOICE AND PHILOSOPHY.

SCHEDULE A, PART V - EXPLANATION FOR LINE 34A
=====

THE SCHOOL RECEIVED FUNDS FROM VARIOUS U.S. AND STATE GOVERNMENT FUNDED PROGRAMS, INCLUDING FUNDS WHICH ARE SUBJECT TO AUDIT BY COGNIZANT GOVERNMENT AGENCIES.

..
THE LOAN FUNDS GROUP CONSISTS OF LOANS TO STUDENTS THROUGH THE FEDERAL PERKINS PROGRAM. THE PRINCIPAL SOURCES OF SUCH FUNDS ARE FEDERAL GOVERNMENT CONTRIBUTIONS, AND REPAYMENT OF PRINCIPAL AND INTEREST, WHICH ARE USED FOR ADDITIONAL LOANS. IF THE PROGRAM IS CANCELLED, FEDERAL CONTRIBUTIONS MAY BE RETURNABLE TO THE GOVERNMENT.

SCHEDULE A, PART VI-B - GRANTS TO OTHER ORGANIZATIONS

DURING FISCAL 2002, THE UNIVERSITY PAID \$48,047 TO POWERS PYLES SUTTER & VERVILLE, A WASHINGTON, D.C. LAW FIRM, TO ASSIST WITH GOVERNMENT RELATIONS.

FORM 990, PART II, LINE 42 AND FORM 990, PART IV, LINE 57A AND 57B
-----6/30/02

FIXED ASSETS:	
LEASEHOLD IMPROVEMENTS	48,991,398.
BOOKS, FURNISHINGS, EQUIPMENT & OTHER	15,806,856.

TOTAL ASSETS	64,798,254.
LESS: ACCUMULATED DEPRECIATION	(23,522,138.)

TOTAL ASSETS AFTER DEPRECIATION	51,276,116.
	=====
CURRENT YEAR DEPRECIATION/AMORTIZATION:	1,358,117.
	=====

FORM 990, PARTS IV-A AND IV-B, RECONCILIATION OF REVENUE AND EXPENSE
PER AUDITED FINANCIAL STATEMENTS WITH REVENUE AND EXPENSE PER RETURN

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THE CALIFORNIA SCHOOL OF PROFESSIONAL PSYCHOLOGY (DBA ALLIANT INTERNATIONAL UNIVERSITY) (THE "UNIVERSITY") PREPARES CONSOLIDATED AUDITED FINANCIALS WITH ITS SUPPORTING ORGANIZATION, ALLIANT UNIVERSITY FOUNDATION, AND ITS RELATED ENTITIES, USIU, A KENYAN CHARTERED UNIVERSITY IN NAIROBI, KENYA, AND UNIVERSIDAD INTERNACIONAL DE MEXICO, A.C., A MEXICAN CIVIL ASSOCIATION IN MEXICO CITY, MEXICO. AUDITED FINANCIAL STATEMENT REVENUE AND EXPENSE TOTALS ARE ADJUSTED TO REFLECT THE REVENUE AND EXPENSE TOTALS THAT SPECIFICALLY RELATE TO THE UNIVERSITY.