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Form **990**Department of the Treasury
Internal Revenue Service**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

2008**Open to Public Inspection**

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

A For the 2008 calendar year, or tax year beginning January 1, 2008, and ending December 31, 2008

- B** Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization International Graduate UniversityDoing Business As same as above

Number and street (or P.O. box if mail is not delivered to street address)

1325 D Street SE

Room/suite

City or town, state or country, and ZIP + 4

Washington DC 20003+2304**D** Employer identification number54-1075268**E** Telephone number(202) 547-4535**G** Gross receipts \$ 323134.18**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number N/A**I** Tax-exempt status: ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: www.internationalgraduateuniversity.org**K** Type of organization ☐ Corporation ☐ Trust ☐ Association ☒ Other private non-profit university**L** Year of formation. 1967**M** State of legal domicile DC**Part I Summary**profit university

1 Briefly describe the organization's mission or most significant activities: Masters Degree classes in the Colleges of Management, Human Services, and Democracy are held year round. The University's Addiction Counselors Training Program also has classes throughout the year.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.**3** Number of voting members of the governing body (Part VI, line 1a)3 19**4** Number of independent voting members of the governing body (Part VI, line 1b)4 17**5** Total number of employees (Part V, line 2a)5 5**6** Total number of volunteers (estimate if necessary)6 6**7a** Total gross unrelated business revenue from Part VIII, line 12, column (C)7a 0**b** Net unrelated business taxable income from Form 990-T, line 34.7b 0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	<u>- 0 -</u>	<u>10035.00</u>
9 Program service revenue (Part VIII, line 2g)	<u>146847.00</u>	<u>85775.00</u>
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>205292.00</u>	<u>227011.00</u>
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>- 0 -</u>	<u>313.18</u>
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>352139.00</u>	<u>323134.18</u>
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>- 0 -</u>	<u>- 0 -</u>
14 Benefits paid to or for members (Part IX, column (A), line 4)	<u>- 0 -</u>	<u>- 0 -</u>
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>108048.32</u>	<u>124933.42</u>
16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>- 0 -</u>	<u>- 0 -</u>
b Total fundraising expenses (Part IX, column (D), line 25) ▶		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	<u>113714.00</u>	<u>125571.86</u>
18 Total expenses—add lines 13–17 (must equal Part IX, column (A), line 25)	<u>221762.32</u>	<u>250505.28</u>
19 Revenue less expenses. Subtract line 18 from line 12	<u>130376.68</u>	<u>72628.90</u>
20 Total assets (Part X, line 16)	<u>5740925.91</u>	<u>4823454.07</u>
21 Total liabilities (Part X, line 26)	<u>2582.05</u>	<u>11522.11</u>
22 Net assets or fund balances. Subtract line 21 from line 20	<u>5738343.86</u>	<u>4811931.96</u>

Part II Signature Block

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.

Sign Here

Gregory Guinnessy

Signature of officer

Date

2/24/09Gregory Guinnessy, Accounting Officer

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's identifying number (see instructions)

Firm's name (only if self-employed), address, and ZIP + 4

EIN

Phone no. ()

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2008)

FRESNO, CA

SCANNED MAR 30 2010 SCANNED APR 27 2009

PO 25

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

Masters Degree classes are held throughout the year in the Colleges of Management, Human Services, and Democracy

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$200,237.16 including grants of \$ - 0 -) (Revenue \$ 72,825.00)

Continuing enrollment and graduation of students in the University's Master Degree programs

4b (Code:) (Expenses \$ 10,534.00 including grants of \$ - 0 -) (Revenue \$ 12,950.00)

Anniversary Celebration

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)

(Expenses \$14,807.48 including grants of \$ - 0 -) (Revenue \$ - 0 -)

4e Total program service expenses ▶ \$225,578.64 (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	N/A	
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	X	
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

	Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	11
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	- 0 -
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	5
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	X
4a 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)?	4a	X
b 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.		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	N/A
6a Did the organization solicit any contributions that were not tax deductible?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	N/A
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	N/A
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	N/A
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	N/A
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9a	X
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	X
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	N/A
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	N/A
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	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.)	11b	N/A
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	N/A
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	N/A

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

	Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.		
1a Enter the number of voting members of the governing body	19	
1b Enter the number of voting members that are independent	17	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	X	
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	N/A	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990		X
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13		X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		X
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		X
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?		X
b Other officers or key employees of the organization?		X
Describe the process in Schedule O. (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		N/A

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed DC

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: Gregory Guinnessy, 1325 D Street SE, Washington, DC 20003, 703-935-7112

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Charles J. Shrem Chairman	less 1	X		X				-0-		
Walter E. Boek President	40	X		X				1800.00		
Lector Poretsky Treasurer	Less 1	X		X				-0-		
Clinton Chapman Secretary	Less 1	X		X				-0-		
Jean K. Boek Governor	40	X						1800.00		
Anna C. Chennault Governor	Less 1	X						-0-		
Ross L. Mulford Governor	Less 1	X						-0-		
Sharon Adams Governor	Less 1	X						-0-		
V. James Adduci II Governor	Less 1	X						-0-		
Hal W. Howes Governor	Less 1	X						-0-		
Charles B. Mudd Jr. Governor	Less 1	X						-0-		
Lola Reinsch-Pierce Governor	Less 1	X						-0-		
Frederick Douglass IV Governor	Less 1	X						-0-		
George L. Hesse Governor	Less 1	X						-0-		
J. William Middendorf II Governor	Less 1	X						-0-		
Helmut Wieser Governor	Less 1	X						-0-		
John P. Cosgrave Governor	Less 1	X						-0-		

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a	- 0 -			
	1b	Membership dues	1b	- 0 -			
	1c	Fundraising events	1c	- 0 -			
	1d	Related organizations	1d	- 0 -			
	1e	Government grants (contributions)	1e	- 0 -			
	1f	All other contributions, gifts, grants, and similar amounts not included above	1f	10035.00			
	g	Noncash contributions included in lines 1a-1f. \$		- 0 -			
h Total. Add lines 1a-1f				10035.00			
Program Service Revenue	2a		School Fees	Business Code	7955.00	7955.00	
	b		School tuition	64870.00	64870.00		
	c		Anniversary celebration	12950.00	12950.00		
	d						
	e						
	f		All other program service revenue				
	g Total. Add lines 2a-2f				85775.00		
Other Revenue	3			Investment income (including dividends, interest, and other similar amounts)	227011.00	227011.00	
	4			Income from investment of tax-exempt bond proceeds			
	5			Royalties			
	6a		Gross Rents	(i) Real	(ii) Personal		
	b		Less: rental expenses				
	c		Rental income or (loss)				
	d		Net rental income or (loss)				
	7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
	b		Less: cost or other basis and sales expenses				
	c		Gain or (loss)				
	d		Net gain or (loss)				
	8a		Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a			
	b		Less: direct expenses	b			
	c		Net income or (loss) from fundraising events				
	9a		Gross income from gaming activities. See Part IV, line 19	a			
	b		Less: direct expenses	b			
	c		Net income or (loss) from gaming activities				
10a		Gross sales of inventory, less returns and allowances	a				
b		Less: cost of goods sold	b				
c		Net income or (loss) from sales of inventory					
Miscellaneous Revenue				Business Code			
11a		University published books	313.18	313.18			
b							
c							
d		All other revenue					
e Total. Add lines 11a-11d				313.18			
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e				323134.18	313099.18		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	60635.24	57035.24	3600.00	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	26430.00	26430.00		
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	30711.00	9996.00	20715.00	
10	Payroll taxes	7157.18	6545.54	611.64	
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion	32896.74	32896.74		
13	Office expenses	18513.61	18513.61		
14	Information technology	8433.42	8433.42		
15	Royalties				
16	Occupancy				
17	Travel	7992.85	7992.85		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	15381.76	15381.76		
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	2900.00	2900.00		
23	Insurance	24746.00	24746.00		
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	Campus rehabilitation	14807.48	14807.48		
b					
c					
d					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	250505.28	225578.64	24926.64	
26	Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	23016.84	1	107385.80
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment, cost basis 10a 1665139.00			
	b Less: accumulated depreciation. Complete Part VI of Schedule D 10b 5600.00	1662339.00	10c	1659539.00
	11 Investments—publicly traded securities	4055570.07	11	3056529.27
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	5740925.91	16	4823454.07	
Liabilities	17 Accounts payable and accrued expenses	2582.05	17	11522.11
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	2582.05	26	11522.11
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	20434.79	30	95863.69
	31 Paid-in or capital surplus, or land, building, or equipment fund	1662339.00	31	1659539.00
	32 Retained earnings, endowment, accumulated income, or other funds	4055570.07	32	3056529.27
	33 Total net assets or fund balances	5738343.86	33	4811931.96
	34 Total liabilities and net assets/fund balances	5740925.91	34	4823454.07

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990. ☒ Cash ☐ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b		X
2c	N/A	
3a		X
3b	N/A	



Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

Employer identification number

International Graduate University

54: 1075268

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vii).** (Complete Part II.)
- 9 ☐ 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 exempt 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).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Other
- e ☒ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

h Provide the following information about the organizations the organization supports.

[illegible]

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf		N/A				
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		N/A				
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3 % support test—2008. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3 % support test—2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
 (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf			N/A			
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975			N/A			
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

- 19a 33 1/3 % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- b 33 1/3 % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Area for supplemental information with horizontal dashed lines.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

International Graduate University

Employer identification number

541107528

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure) ☐ Preservation of an historically important land area

☐ Protection of natural habitat ☐ Preservation of certified historic structure

☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition d ☐ Loan or exchange programs
 b ☐ Scholarly research e ☐ Other

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ %
 b Permanent endowment ▶ %
 c Term endowment ▶ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings		1656728.00	-0-	1656728.00
c Leasehold improvements				
d Equipment		8411.00	5600.00	2811.00
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				1659539.00

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) should equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) should equal Form 990, Part X, col. (B) line 25.) ▶	

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

Schedule B—Changes in Net Assets from Form 990 to Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1
2	Total expenses (Form 990, Part IX, column (A), line 25)	2
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8
9	Total adjustments (net). Add lines 4–8	9
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIV)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIV)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This should equal Form 990, Part I, line 12.)		5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1 Total expenses and losses per audited financial statements		1	
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a Donated services and use of facilities	2a		
b Prior year adjustments	2b		
c Losses reported on Form 990, Part IX, line 25	2c		
d Other (Describe in Part XIV)	2d		
e Add lines 2a through 2d		2e	
3 Subtract line 2e from line 1		3	
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIV)	4b		
c Add lines 4a and 4b		4c	
5 Total expenses. Add lines 3 and 4c . (This should equal Form 990, Part I, line 18.)		5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Part XIV Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

► To be completed by organizations that
answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
► Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

International Graduate University

Employer identification number

54:1075269

	YES	NO
1 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	
2 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	
3 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 <u>The policy appears on the university's website</u>	X	
4 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?	N/A	
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	
5 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?	N/A	
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
6a Does the organization receive any financial aid or assistance from a governmental agency?		X
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, please explain using an attached statement.	N/A	
7 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	

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Employer identification number

International Graduate University

54:1075268

page 10, part IX, line 24a: campus rehabilitation

general upkeep maintenance on the four (4) buildings which
make up the University's campus

GOVERNMENT OF THE DISTRICT OF COLUMBIA
EDUCATIONAL LICENSURE COMMISSION

In The Matter Of:

INTERNATIONAL GRADUATE
UNIVERSITY,
Applicant.


NOTICE of LICENSE DENIAL

To Mr. Walter Boek, President
International Graduate University
1325 D St S.E.
Washington, D.C. 20003

In accordance with the provisions of the District of Columbia Administrative Procedure Act, D.C. Code § 2-509(a) (2001), D.C. Code §§ 38-1301 et seq (2001); and Title 16, Chapter 21 of the District of Columbia Municipal Regulations (DCMR), the District of Columbia Education Licensure Commission (ELC) hereby gives notice that the International Graduate University (IGU) license application dated December 21, 2006 (License Application) is hereby denied.

On April 24, 2008, the ELC reviewed the License Application at a regularly scheduled public meeting. Representatives from IGU were present at that meeting. The ELC noted at that time that it did not find sufficient basis to approve the License Application as a postsecondary degree granting institution. On July 23, 2009, the Commission issued a Notice of Intent to Deny the License Application (NOID), setting forth with specificity the basis for its findings that IGU had failed to demonstrate a basis for licensure in Charges I through XI. A copy of the NOID is attached and incorporated herein by reference. The IGU was advised of its right to request a hearing on this matter. On August 10, 2009, IGU requested a hearing. On August 21, 2009, IGU withdrew its request for a hearing.

The IGU has not demonstrated compliance with District of Columbia licensure requirements. For the reasons set forth herein, the ELC action is now final. The License Application is denied, effective December 18, 2009.



Richard J. Roth, Chairman
DC Education Licensure Commission

11/18/09
Date

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
EDUCATIONAL LICENSURE COMMISSION**

In The Matter Of:

**INTERNATIONAL GRADUATE
UNIVERSITY,**

Applicant.

NOTICE OF INTENT TO DENY LICENSE

**To: Mr. Walter Boek, President
International Graduate University
1325 D St. S.E.
Washington, D.C. 20003**

In accordance with the provisions of the District of Columbia Administrative Procedure Act, D.C. Code § 2-509(a) (2001), D.C. Code §§ 38-1301 et seq. (2001); and Title 16, Chapter 21 of the District of Columbia Municipal Regulations ("DCMR"), the District of Columbia Education Licensure Commission ("Commission" or "ELC") hereby gives you notice that it intends to deny your application for a license to operate a post-secondary degree granting school in the District of Columbia.

The Commission has sufficient evidence which, if proven to be true, justifies taking the proposed action. The charges upon which the proposed action is based are set forth below.

Charge I:

Pursuant to 16 DCMR § 2103.9, you failed to demonstrate that you were operating during the relevant time period, for which the Commission may take the proposed action pursuant to 16 DCMR § 2103.6, § 2103.9, and § 2114.1.

In January 2006, International Graduate University (IGU) was issued an initial one-year provisional application from "January 26, 2006 through January 31, 2007" and subject to the requirements that by May 25, 2006, IGU was to have provided the commission with information "on its progress toward establishing its first class under the current license." Specifically, IGU was to submit:

- names, resumes, and course assignments of contracted faculty members;
- course offerings available for the first academic period;
- number of students admitted for each degree program;
- updated syllabi as course instruction began; and
- reconsideration of the use of the word "college" as a terminology for its Degree programs.

While faxed reports were received on April 20, 2006, May 19, 2006 and June 6, 2006, the documents lacked the required information. The April report is a self-serving statement that IGU Deans are preparing the curricula "which will take considerable time." The May 19, 2006 report is a self-serving statement that the "educational areas to be covered in each of the four semesters has been designated." The June 6, 2006 report is a self-serving statement that "accreditation process of the IGU by middle states has been initiated." No evidence was provided to support these statements, nor was the information provided sufficient to make the required showing. Without the names, resumes, and course assignments of faculty members and the number of students, course offerings and syllabi, your school failed to demonstrate that it was "operating" during the required time period, as you yourself acknowledge in your letter to ELC dated March 15, 2007.

Charge II:

Pursuant to 16 DCMR § 2106.3 (c) and (f), you failed to demonstrate that you satisfied the conditions of your January 2006 initial provisional application, for which the Commission may take the proposed action pursuant to 16 DCMR § 2103.6 and § 2114.1.

On November 1, 2006, the ELC sent you a letter that you still had not met the conditions of your initial provisional license. On December 21, 2006, you submitted a renewal application of your one year provisional application. The renewal application included:

- a table of contents
- a letter of transmittal
- list of board of governors
- list of board of advisors
- tuition, fees and refund policy page
- certified financial statement
- certificate of good standing
- certification

It did not make the required showing that you properly met the conditions of the initial application noted under Charge I above, and incorporated herein, by reference.¹

¹ The renewal application was untimely. The initial application was set to expire in January 2007. ELC requires the renewal application to be submitted "60 days in advance of the expiration of the initial license." Your renewal application was submitted on December 12, 2007, approximately 50 days before the expiration of the license.

Charge III:

Pursuant to 16 DCMR §2104.3, you failed to proffer clear mission and purpose statements, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

There is no clarity in your mission and purpose statements:

International Graduate University seeks to improve university post graduate education offered to college and university graduates from the United States as well as from overseas to enable them to learn by their active participation in small classes with scholarly and caring faculty dedicated to preparing them for their working careers, as well as for a lifetime of positive, contributing family and community involvement. By opening gates to the importance of modern academic achievement for human progress, this University focuses on relevant, intensive reading, reporting, and discussing with faculty and students in every class so that students learn by direct personal, substantive interaction, that develops their real world skills in using and transmitting important learning.

Your mission statement has failed to identify the goals of your institution as to the instruction of its students, any specialized research or public service, your point of view, and any special constituencies that you serve, as required in the license application. Further, because it is so broad, students and prospective students cannot ascertain from your statement how and what IGU will assist them in achieving while a student at the University. Your mission statement has substantially changed over four times during the last four years denying current and prospective students any assurances that their undertaking to attend IGU is what they believed it to be.

Charge IV:

Pursuant to 16 DCMR §2104.4 and 2104.5, and 16 DCMR § 2108 you failed to demonstrate that IGU has clearly established policies and procedures for the governance and control of the institution and its programs, and you failed to demonstrate that IGU is adequately organized and administered to achieve its mission and goals, including but not limited to the following: a) an organizational chart showing the principal subdivisions of the institution and the title of the principal officer for each; b) an adequate administrative staff, and written position descriptions for administrative positions; and c) clearly delineated, written administrative policies and procedures, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

Your organizational chart fails to list the titles of the principal officers for each subdivision, and a written position description for each position. There is no credibility in your chart. It has substantially changed three times since the January 2007 seemingly because the organizational chart is really a sham: Four of the named administrators at the time of the site visit (the Financial Officer, the Director of Development, the Dean of the Management College, and Dean of the college of Democracy) were either "ill" or "out of town" during an ELC site visit which took place over several days during a regularly scheduled semester hours. Another person who identified himself as a Dean (Mr. Stancil), was only an "action" Dean for the day of the site visit. There is a lack of a dean of academic affairs—the person said to be responsible to appoint the deans of the three degree programs. IGU is solely governed by President Boek. But for a few "helpers" including his wife, he is really the alter ego of the named administration and the corporation that runs the school.

The governance of the school is weakened by his sole authority because such a scheme 1) ignores the statutory requirement for clearly established policies and procedures for governance and control of the institution, 2) subjects IGU to crisis in the event Mr. Boek cannot fulfill his duties, 3) subjects students and potential students to the arbitrary decisions of president Boek.

Charge V:

Pursuant to 16 DCMR §2104.7 (a) (b) (e) (f), you failed to demonstrate that 1) IGU instructors have the appropriate background in education, training, knowledge and/or experience in their specific area of teaching, that IGU has 2) full-time faculty positions, 3) fair, clear and adequate procedures for the appointment, promotion, evaluation, award of tenure, discipline, or dismissal, 4) adequate arrangements for protecting academic freedom, and for the faculty to participate in the evaluation and planning of curricula, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

The faculty resumes do not reflect that instructors have the appropriate background in education, training, knowledge and/or experience in their fields of teaching, and you refused to submit any additional information from faculty files. Faculty resumes seem to have been prepared by IGU (same font, style, size and typing, same format, and same omissions of dates of experience), and were not directly submitted by the faculty themselves.

There is no evidence in the faculty handbook regarding faculty development. There is no procedures manual that explains the training, supervision, and evaluations of employees. There is no documentation of in-service training, meetings, responsibilities, or evaluations of the staff, or the existence of procedures regarding the appointment, promotion, evaluation, award of tenure, discipline, dismissal, notice of EEOC policies, or academic freedom of the faculty.

You failed to demonstrate that a sufficient number of full-time faculty appointments were made to ensure continuity and stability of the educational programs.

Charge VI:

Pursuant to 16 DCMR § 2104.9, you failed to demonstrate that IGU's campus maintains a library with an adequate collection of books, periodicals, newspapers, teaching aids and other resource materials, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

Your main facility does not have a library with adequate resource materials.

Charge VII:

Pursuant to 16 DCMR § 2104.8 (b) (c) (d) (e), you failed to demonstrate that 1) the IGU courses of study provided sequences of subjects, 2) each course offered has a full syllabus with course objectives and methods of evaluating student performance, 3) the standards for evaluation of student performance are fair and adequate, 4) there is an established procedure for the systematic review, evaluation and modification of curricula and programs of study, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

There is no indication in your list of courses of study that something must be learned before a student can move ahead to the next semester, and there is no policy to address students who may need to alter or amend his or her schedule and miss a course. It seems that students are not required to take the list of courses in any order. You simply indicate that students must take all four segments of the course [degree] for which they are enrolled. Thus there is no clear sequence of subjects, or procedure if students deviate from a "segment."

You failed to show any student evaluation system other than Satisfactory, Unsatisfactory or Incomplete which may not be

accepted at any other institution. This is not clearly indicated on any IGU document.

It is unclear how student performance is assessed, or how students' failures are addressed.

Other than students bringing in supplemental reading assignments, there is no showing regarding how IGU develops and modifies its programs of study.

Charge VIII:

Pursuant to 16 DCMR § 2104.10, you failed to demonstrate clearly delineated admission procedures with fair and objective standards for admission of students, and you failed to document the basis for the admission in the student records, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

You failed to document the basis of admission of your students through their files. You advertise that student admissions are based on a review of the application by the faculty "admission committee." There is no evidence of any admissions committee, or admissions committee meetings throughout your paperwork.

Your admission policies imply that all students who report having a bachelor degree are accepted at IGU. There is no policy to accept transfer students, or any credits they may have earned at another institution.

Charge IX:

Pursuant to 16 DCMR § 2104.13 (b) and (c), you failed to demonstrate procedures for health emergencies and a program for adequate counseling for educational, occupational, and personal counseling, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

You failed to demonstrate policies regarding services for employees and students for health emergencies and a program for adequate counseling for educational, occupational, and personal counseling.

Charge X:

Pursuant to 16 DCMR § 2104.6, you failed to submit an adequate balance sheet for operation of the institution, and you failed to provide a certified financial statement, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

You failed to show that the governing body has the authority to allocate financial resources. You failed to establish policies and

procedures to execute budgeting and accounting. You failed to conduct an annual audit.

Charge XI:

Pursuant to 16 DCMR § 2104.14 (g), you failed to meet the requirements of publications and advertising, for which the Commission may take the proposed action pursuant to 16 DCMR § 2114.1.

You erroneously imply in your 2007-2009 Catalog that your institution has trained District of Columbia and federal government employees for training services. You made confusing and inexplicable statements that IGU has taught over 40,000 students in special courses and degree programs. Your statements mislead prospective and current students who rely on your catalog when assessing institutions.

You have the right to request a hearing on this matter by delivering a letter to the Commission in person or by mailing a certified letter to the Commission within ten (10) calendar days after receipt of this notice. The letter should be addressed to the District of Columbia State Education Office, Educational Licensure Commission, One Judiciary Square, 441 4th Street, N.W., Suite 350 North, Washington, DC 20001. If a hearing is not requested within the time and manner specified, the Commission may take the proposed action without a hearing.

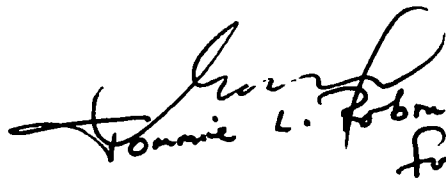
Also, a copy of your request should be mailed to Amy Caspari, Assistant Attorney General, Office of the Attorney General, Civil Enforcement Section, 441 4th Street, NW, Suite 650 North, Washington, D.C. 20001.

Should you request a hearing, the Commission will notify you of the hearing date. Thereafter, the District of Columbia will be represented before the Commission by the Assistant Attorney General named above. That is the attorney to whom you should deliver a copy of any pleading or other written communication addressed to the Commission.

You may appear personally at such hearing, and you may be represented by legal counsel. You also have the right to produce witnesses and evidence in your behalf and to cross-examine witnesses against you, to examine evidence produced and to have subpoenas issued in your behalf to require the production of witnesses and evidence. Please note that the burden of proof rests with you, the applicant.

If you, or any witnesses you intend to call, are deaf or because of a hearing impediment cannot readily understand or communicate the spoken English language, you or your witnesses may apply to the Commission for the appointment of a qualified interpreter.

Your failure to appear at the time and place set for the hearing, either in person or through counsel, will not preclude the Commission's proceeding in this matter.

 Vice Chair
Ronnie L. Robinson Jr., PhD
for

7-23-09

DATE

Mr. Richard Roth, Chairman
D.C. Educational Licensure Commission
State Education Office