

University Capital Gift Allowance Policy

Effective Date: July 1, 2023

Introduction: This policy outlines the guidelines for the assessment of a capital gift administrative allowance at Colorado Christian University (CCU). The capital gift allowance is designed to support the University's ongoing commitment to Christ-centered academic excellence through direct operational support throughout each capital campaign. This policy applies to all capital gifts and pledges exceeding \$25,000, with a single gift or pledge maximum of \$100,000, received by the University on or after July 1, 2023.

Policy Details:

1. **Capital Gift Allowance:** A capital gift allowance (CGA) deduction of 5% will be applied to any charitable gift received by Colorado Christian University for the restricted philanthropic purpose of contributing to an officially announced CCU capital campaign. The CGA is calculated at 5% of the total gift or pledge amount and will be allocated to support the university's operational needs throughout the duration of each capital campaign, providing fiscal stability while contributing to the long-term growth and sustained development of the University.

2. **Transparency and Communication:** The University will be transparent in its communication with donors regarding the growth and use of the CGA. Donors will be informed of the allowance's existence at the time of solicitation and before the gift is processed. This information will be provided in gift acknowledgment letters and other relevant documentation as well as being housed on the University's website.

3. **Management of Capital Gift Allowance Funds:** All funds generated through the CGA will be meticulously managed by the University's Advancement Office in strict collaboration with the University's Board of Trustees and Accounting Department. The allocation of these funds will be restricted for the university's annual operational budget during the life and span of each capital campaign, as well as any supplemental initiatives that align with the University's strategic capital campaign(s) and/or campus development plan(s).

4. **Biblical Principle:** Malachi 3:10 (NIV) "Bring the whole tithe into the storehouse, that there may be food in my house. Test me in this," says the Lord Almighty, "and see if I will not throw open the floodgates of heaven and pour out so much blessing that there will not be room enough to store it."

This biblical principle underscores the importance of giving, generosity, and preparation for future and additional needs. Just as the scriptures encourage us to give with a cheerful heart, Colorado Christian University seeks to create a culture of philanthropy where donors can contribute to the work Christ has commanded in this University and to ensure and secure, providing fiscal sustainability for generations to come.

5. **Review and Amendments:** This policy will be subject to periodic review to ensure its effectiveness and alignment with the University's mission and values. Amendments may be made as necessary, and any changes will be communicated to all relevant stakeholders.

Conclusion: The CGA policy is designed to enable Colorado Christian University to strengthen its infrastructure, enhance academic programs, stabilize CCU student tuition costs, and advance its mission of Christ-centered higher education. Through the collective philanthropic and prayerful support of donors, we can create a lasting impact that shapes the minds, hearts, and faith of our students, while providing an exceptional educational experience for both current and future student generations.