



DK- Capital Expenditures Policy

Capital assets are defined by Third Future Schools system as assets with an initial, individual cost of more than \$10,000 and an estimated useful life more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of exhaustible capital assets is charged as an expense against operations, and accumulated depreciation is reported on the statement of net position in the government-wide financial statements. Property and equipment of Third Future School System is depreciated using a method approved by the IRS following estimated useful lives.



GD- Sexual Harassment Policy

Third Future Schools is committed to a learning and working environment that is free from sexual harassment. Sexual harassment is recognized as a form of sex discrimination and thus a violation of the laws which prohibit sex discrimination. It shall be a violation of policy for any member of the district staff to harass another staff member or student through conduct or communications of a sexual nature. Any conduct of a sexual nature directed toward students by teachers or others to whom this policy applies, shall be presumed to be unwelcome.

This policy applies to all employees of Third Future Schools and similarly applies to non-

employees, such as volunteers, vendors, consultants, or any others, who work under the direction of Third Future School authorities.

Any conduct of a sexual nature directed toward students by teachers or others, to whom this policy applies, shall be presumed to be unwelcome.

Sexual harassment defined

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and/or other verbal or physical conduct of a sexual nature when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of a person's employment or educational development.
2. Submission to or rejection of such conduct by an individual is used as the basis for employment or education decisions affecting the individual.
3. Such conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile, or offensive working or educational environment.

The prohibition against sexual harassment applies whether the harassment is between people of the same or different gender. Harassing an individual based on their gender identity or sexual preference may be considered sexual harassment. This can include gossip regarding an individual's sex life, comments on an individual's body, comments about an individual's sexual activity, deficiencies, or prowess, or other lewd or obscene comments.

All employees are expected to always conduct themselves in a professional and businesslike manner.

Conduct which may violate this policy includes, but is not limited to, sexually implicit or explicit communications whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, e-mails.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

Sexual harassment as defined above may include, but is not limited to:

- Sex-oriented verbal "kidding," abuse, or harassment.
- Pressure for sexual activity.
- Repeated remarks to a person with sexual implications.
- Unwelcome touching, such as patting, pinching, or brushing against another's body.
- Suggesting or demanding sexual involvement accompanied by implied or explicit threats concerning one's grades, employment status, or similar personal concerns.
- Sexual violence.

Reporting, investigation, and sanctions

Sexual harassment cannot be investigated or corrected by the district until the district is made aware of such harassment. Therefore, it is the express desire of the Board to encourage victims of sexual harassment to report such claims.

If you believe there has been a violation of the sexual harassment policy, report the incident to an administrator/supervisor, to the director of human resources or to the district's compliance officer.

If your supervisor is the offending person, the report shall be made to the next higher level of authority. You may also use the complaint process and form provided in Board policy AC, AC-R and AC-E.

You are not required to directly confront any persons who are the source of your complaint or closely associated with the person who is the source of the complaint. Instead, you may utilize any of the other various avenues of internal complaint. You are required to make a reasonable and timely effort to bring forward any allegations of unlawful discrimination or harassment so that the district may investigate and correct any behavior that may be in violation of this policy.

Third Future Schools will investigate the complaint and may utilize a neutral third-party investigator to address allegations of work-related harassment, discrimination, or misconduct. In determining whether alleged conduct constitutes sexual harassment, the totality of the circumstances, the nature of the conduct and the context in which the alleged conduct occurred shall be investigated.

If Third Future School determines that an employee's behavior is in violation of this policy, disciplinary action will be taken, up to and including termination of employment, subject to applicable procedural requirements. Conduct of a sexual nature directed toward students shall, in appropriate circumstances, be reported as child abuse for investigation by appropriate authorities in conformity with policy JLF.

Filing of a complaint or otherwise reporting sexual harassment shall not reflect upon the individual's status, affect future employment, or work assignments. If you perceive retaliation for making a complaint or your participation in the investigation, please follow the complaint procedure outlined above. The situation will be investigated. All matters involving sexual discrimination or harassment complaints shall remain confidential to the extent possible.

Notice of this policy shall be circulated to all district employees and incorporated in employee handbooks.

Legal

20 U.S.C. §1681 et seq. (Title IX of the Education Amendments of 1972)

42 U.S.C. §2000e et seq. (Title VII of the Civil Rights Act of 1964)

C.R.S. 24-34-401 et seq. (discrimination or unfair employment practices)

C.R.S. 24-34-301 et seq. (Colorado Civil Rights Division procedures)

Cross References

AC - Nondiscrimination/Equal Opportunity

JLF - Report of Child Abuse/Child Protection

approved by the IRS following estimated useful lives.

