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Build Trust and Credibility

The success of our District is dependent on the trust and confidence we earn from our employees, customers and shareholders. We gain credibility by adhering to our commitments, displaying honesty and integrity and reaching company goals solely through honorable conduct. It is easy to say what we must do, but the proof is in our *actions*. Ultimately, we will be judged on what we do.

When considering any action, it is wise to ask: will this build trust and credibility for Southern Cascades Community Services District? Will it help create a working environment in which Southern Cascades Community Services District can succeed over the long term? Is the commitment I am making one I can follow through with? The only way we will maximize trust and credibility is by answering “yes” to those questions and by working every day to build our trust and credibility.

Respect for the Individual

We all deserve to work in an environment where we are treated with dignity and respect. Southern Cascades Community Services District “District” is committed to creating such an environment because it brings out the full potential in each of us, which, in turn, contributes directly to our business success. We cannot afford to let anyone’s talents go to waste.

Southern Cascades Community Services District is an equal opportunity employer and is committed to providing a workplace that is free of discrimination of all types from abusive, offensive or harassing behavior. Any employee who feels harassed or discriminated against should report the incident to his or her manager or to human resources.

All District employees are also expected to support an inclusive workplace by adhering to the following conduct standards:

- Treat others with dignity and respect at all times.
- Address and report inappropriate behavior and comments that are discriminatory, harassing, abusive, offensive or unwelcome.
- Foster teamwork and employee participation, encouraging the representation of different employee perspectives.
- Seek out insights from employees with different experiences, perspectives and backgrounds.
- Act with professionalism.
- Support flexible work arrangements for co-workers with different needs, abilities and/or obligations.
- Confront the decisions or behaviors of others that are based on conscious or unconscious biases.
- Be open-minded and listen when given constructive feedback regarding others’ perception of your conduct.

Southern Cascades Community Services District will not tolerate discrimination, harassment or any behavior or language that is abusive, offensive or unwelcome.

Create a Culture of Open and Honest Communication

At Southern Cascades Community Services District everyone should feel comfortable to speak his or her mind, particularly with respect to ethics concerns. Managers have a responsibility to create an open and supportive environment where employees feel comfortable raising such questions. We all benefit tremendously when employees exercise their power to prevent mistakes or wrongdoing by asking the right questions at the right times.

Southern Cascades Community Services District will investigate all reported instances of questionable or unethical behavior. In every instance where improper behavior is found to have occurred, the company will take appropriate action. We will not tolerate retaliation against employees who raise genuine ethics concerns in good faith.

For your information, refer to the District's Whistleblower policy.

Employees are encouraged, in the first instance, to address such issues with their managers or Human Resources, as most problems can be resolved swiftly. If for any reason that is not possible or if an employee is not comfortable raising the issue with his or her manager, Southern Cascades Community Services District's General Administrator does operate with an open-door policy.

Set Tone at the Top

Management has the added responsibility for demonstrating, through their actions, the importance of this Code. In any business, ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modeled from the top and demonstrated by example. Again, ultimately, our actions are what matters.

To make our Code work, managers must be responsible for promptly addressing ethical questions or concerns raised by employees and for taking the appropriate steps to deal with such issues. Managers should not consider employees' ethics concerns as threats or challenges to their authority, but rather as another encouraged form of business communication. At Southern Cascades Community Services District, we want the ethics dialogue to become a natural part of daily work.

Uphold the Law

Southern Cascades Community Services District's commitment to integrity begins with complying with laws, rules and regulations where we do business. Further, each of us must have an understanding of the District policies, laws, rules and regulations that apply to our specific roles. If we are unsure of whether a contemplated action is permitted by law or District policy, we should seek the advice from the resource expert. We are responsible for preventing violations of law and for speaking up if we see possible violations.

Proprietary Information

It is important that we respect the property rights of others. We will not acquire or seek to acquire improper means of a competitor's trade secrets or other proprietary or confidential information. We

will not engage in unauthorized use, copying, distribution or alteration of software or other intellectual property.

Avoid Conflicts of Interest

Conflicts of Interest

We must avoid any relationship or activity that might impair, or even appear to impair, our ability to make objective and fair decisions when performing our jobs. At times, we may be faced with situations where the business actions we take on behalf of the District may conflict with our own personal or family interests. We owe a duty to the District to advance its legitimate interests when the opportunity to do so arises. We must never use the District's property or information for personal gain or personally take for ourselves any opportunity that is discovered through our position with the District.

Here are some other ways in which conflicts of interest could arise:

1. Being employed (you or a close family member) by, or acting as a consultant to, a competitor or potential competitor, supplier or contractor, regardless of the nature of the employment, while you are employed with the District.
2. Hiring or supervising family members or closely related persons.
3. Owning or having a substantial interest in a competitor, supplier or contractor.
4. Having a personal interest, financial interest or potential gain in any District transaction.
5. Placing company business with a firm owned or controlled by a District employee or his or her family.
6. Accepting gifts, gratuity, meals, refreshments, entertainment, discounts, favors or services from a customer/potential customer, competitor or supplier.

Determining whether a conflict of interest exists is not always easy to do. Employees with a conflict of interest question should seek advice from management. Before engaging in any activity, transaction or relationship that might give rise to a conflict of interest, employees must seek review from their managers or the HR department.

Gifts, Gratuities and Business Courtesies

Southern Cascades Community Services District is committed to competing solely on the merit of our products and services. We will avoid any actions that create a perception that favorable treatment of outside entities or individuals was sought by the District, received or given in exchange for personal business courtesies; and as a result will not accept business courtesies including gifts, gratuities, meals, refreshments, entertainment, favors or other benefits from persons, customers, members, patients or companies with whom the District does or may do business. We will neither give nor accept business courtesies that constitute, or could reasonably be perceived as constituting, unfair business inducements that would violate law, regulation or policies of the District or customers, or would cause embarrassment or reflect negatively on the District's reputation.

Set Metrics and Report Results Accurately

Accurate Public Disclosures

We will make certain that all disclosures made in financial reports and public documents are full, fair, accurate, timely and understandable. This obligation applies to all employees, including all financial executives, with any responsibility for the preparation for such reports, including drafting, reviewing and signing or certifying the information contained therein. No business goal of any kind is ever an excuse for misrepresenting facts or falsifying records.

Employees should inform Executive Management and the HR department if they learn that information in any filing or public communication was untrue or misleading at the time it was made or if subsequent information would affect a similar future filing or public communication.

District Recordkeeping

We create, retain and dispose of our District records as part of our normal course of business in compliance with all District policies and guidelines, as well as all regulatory and legal requirements.

All corporate records must be true, accurate and complete, and District data must be promptly and accurately entered in our books in accordance with the District's and other applicable accounting principles.

We must not improperly influence, manipulate or mislead any unauthorized audit, nor interfere with any auditor engaged to perform an internal independent audit of the District's books, records, processes or internal controls.

Promote Substance Over Form

At times, we are all faced with decisions we would rather not have to make and issues we would prefer to avoid. Sometimes, we hope that if we avoid confronting a problem, it will simply go away.

At Southern Cascades Community Services District, we must have the courage to tackle the tough decisions and make difficult choices, secure in the knowledge that the District is committed to doing the right thing. At times this will mean doing more than simply what the law requires. Merely because we can pursue a course of action does not mean we *should* do so.

Although the District's guiding principles cannot address every issue or provide answers to every dilemma, they can define the spirit in which we intend to do business and should guide us in our daily conduct.

Accountability

Each of us is responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if we are uncertain about District policy. If we are concerned whether the standards are being met or are aware of violations of the Code, we must contact the HR department.

Southern Cascades Community Services District takes seriously the standards set forth in the Code, and violations are cause for disciplinary action up to and including termination of employment.

Be Loyal

Confidential and Proprietary Information

Integral to Southern Cascades Community Services District's business success is our protection of confidential District information, as well as nonpublic information entrusted to us by employees, customers and other business partners. Confidential and proprietary information includes such things as pricing and financial data, customer names/addresses or nonpublic information about other companies, including current or potential supplier and vendors. We will not disclose confidential and nonpublic information without a valid business purpose and proper authorization.

Use of District Resources

District resources, including time, material, equipment and information, are provided for District business use. Personal use is not permissible.

Employees and those who represent the District are trusted to behave responsibly and use good judgment to conserve District resources. Managers are responsible for the resources assigned to their departments and are empowered to resolve issues concerning their proper use.

Generally, we will not use District equipment such as computers, copiers and fax machines in the conduct of an outside business or in support of any religious, political or other outside daily activity, except for District-requested support to nonprofit organizations. We will not solicit contributions nor distribute non-work-related materials during work hours.

In order to protect the interests of the District's network and our fellow employees, the District reserves the right to monitor or review all data and information contained on an employee's company-issued computer or electronic device, the use of the Internet or District's intranet. We will not tolerate the use of company resources to create, access, store, print, solicit or send any materials that are harassing, threatening, abusive, sexually explicit or otherwise offensive or inappropriate.

Questions about the proper use of company resources should be directed to your manager.

Media Inquiries

Southern Cascades Community Services District is a well-known entity in our community, and from time to time, employees may be approached by reporters and other members of the community. In order to ensure that we speak with one voice and provide accurate information about the District, we should direct all inquiries to the General Administrator or Board of Directors. No one may issue a press release without first consulting with the General Administrator or Board of Directors.

Do the Right Thing

Several key questions can help identify situations that may be unethical, inappropriate or illegal. Ask yourself:

- Does what I am doing comply with the District's guiding principles, Code of Conduct and company policies?
- Have I been asked to misrepresent information or deviate from normal procedure?
- Would I feel comfortable describing my decision at a staff meeting?

- How would it look if it made the headlines?
- Am I being loyal to my family, my company and myself?
- What would I tell my child to do?
- Is this the right thing to do?

Information and Resources

General Administrator

Karli Frye – (530) 299-3110

Human Resources

(530) 325-5334