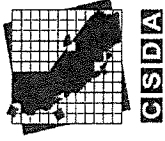


Certificate of Completion



Board's Role in Finance & Fiscal Accountability

So. Lake Tahoe, CA – October 5, 2018

Robert Allen

Selma Cemetery District

A handwritten signature in dark ink, appearing to read 'Neil C. McCormick', written over a horizontal line.

Neil C. McCormick, CSDA Chief Executive Officer

A handwritten signature in dark ink, appearing to read 'Greg Orsini', written over a horizontal line.

Greg Orsini, CSDA Board President

California Special Districts Association