



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

March 20, 2026

Entity ID – 12041103600

District Fiscal Officer  
Orland Cemetery District  
P.O. Box 424  
Orland, CA 95963

**SUBJECT: Delinquent Special District Financial Transactions Report**

Dear District Fiscal Officer:

The State Controller's Office (SCO) records indicate that we have not received your Financial Transactions Report (FTR) for the fiscal year ended June 30, 2025. Government Code (GC) section 53891 requires a report of financial transactions of each local agency to be submitted within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later.

This letter constitutes written notice of your failure to provide the report by the due date, and provides you with the opportunity to submit the report to SCO by April 30, 2026.

Pursuant to GC section 53895, failure to file your report by April 30, 2026, will result in a forfeiture ranging from \$1,000 to \$5,000; the final forfeiture amount will be calculated based on your prior-year total revenue. In addition, GC section 12464 provides SCO with authority to investigate and to obtain required information if there is reason to believe that a report is false, incomplete, or incorrect. Any costs incurred by SCO in compiling the report shall be borne by your agency pursuant to GC section 12464(b).

Reporting instructions and information for the 2024-25 Special District FTR are available on the SCO website at [https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html).

3-30-2026

Spoke to Humberto - they will file this.

District Fiscal Officer  
March 20, 2026  
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To file your Special District FTR, please visit the Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts  
Username: Orland Cemetery District  
Password: Ab#12041103600

The 2024-25 FTR cover page can be signed electronically using on LGRS Online.

Please contact the Special District Reporting Unit at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov) or (916) 327-1017 if you have any questions. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Edward Serafica". The signature is fluid and cursive, with a prominent initial "E".

Edward Serafica  
Supervisor  
Special Districts Unit

District Fiscal Officer  
Orland Cemetery District  
P.O. Box 424  
Orland, CA 95963