

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 0717 PAGE 1 Renumbered From:
<u>Legal Title</u> Cemetery and Funeral Fund		
<u>Legal Citation/Authority</u> Chapter 395, Statutes of 2015 (AB 180) Section 2 Business and Professions Code section 205 (a) (5)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds		<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds
<u>Purpose</u> In accordance with Business and Professions Code (BPC) section 7600 through 7731.4, moneys in the fund are used for the licensure and regulation of: 1. Funeral directors, funeral establishments, and embalmers, and 2. Cemetery managers, brokers, salespersons, crematories, and crematory managers.		
<u>Administering Agency/Organization Code</u> Department of Consumer Affairs – Bureaus, Programs, Divisions/Org 1111		
<u>Major Revenue Source</u> A variety of license and regulatory fees pursuant to BPC section 7729.1 through 7730.10.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Pursuant to BPC section 7731.4 (a) all moneys paid into this fund shall be expended for the payment of all actual and necessary expenses incurred in carrying out the purpose above.		
<u>State Appropriations Limit</u> Excluded – Revenues in this fund are not proceeds of taxes, however, when transferred may become proceeds of taxes. These revenues are used to regulate the activities engaged in by the payers.		
<u>Comments/Historical Information</u> Chapter 1487, Statutes of 1949 created this fund under BPC section 9765. Chapter 551, Statutes of 1951 changed the title of this fund from Cemetery Fund, Professions and Vocations Fund to Cemetery Fund. Chapter 1242, Statutes of 1959 changed the BPC that created this fund from Section 9765 to 205. Chapter 395, Statutes of 2015 changed the title of this fund from Cemetery Fund to its current title. The Cemetery Board administers this fund within the Department of Consumer Affairs. Effective October 2015, administering agency change from the Department of Consumer Affairs – Regulatory Boards/Org 1110 to the current organization.		