

Department of Finance

**STATE OF CALIFORNIA
MANUAL OF STATE FUNDS**

Fund: 0717

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Renumbered
From:

Legal Title

Cemetery Fund, Professions and Vocations Fund

Legal Citation/Authority

Chapter 1487, Statutes of 1949

Business and Professions Code sections 9600-9770

Fund Classification

GAAP Basis

Governmental/Special Revenue Funds

Fund Classification

Legal Basis

Governmental/Other Governmental Cost Funds

Purpose

The Cemetery Fund was created to provide for the expenditures by the board in the licensing and supervision of cemetery corporations, brokers and salesmen. All fees received by the board under the provisions of the Cemetery Act are deposited in the fund.

Prior to the enactment of this legislation the administration of these activities was under the Division of Real Estate.

Administering Agency/Organization Code

Cemetery Board, Department of Consumer Affairs/Org 1110

Major Revenue Source

Fees prescribed by the code relating to the licensing of the cemetery brokers and salesmen/

Fees for examining endowment care funds in charge of cemetery authorities.

Each cemetery authority must pay an annual charge for each cemetery, plus an additional charge for each interment.

Disposition of Fund (upon abolishment)

For support of the Cemetery Board.

Appropriation Authority

Section 9770 of the Business and Professions Code provides that all money paid into the fund "shall be expended in accordance with law for the payment of all actual and necessary expenses incurred in carrying out the provisions of this act."

State Appropriations Limit

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.

Comments/Historical Information