

Department of Finance		<b>Fund: 0750</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> State Funeral Directors and Embalmers Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 307, Statutes of 2009 (SB 821) Business and Professions Code section 7727		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Governmental/Other Governmental Cost Funds	
<b><u>Purpose</u></b> Its purpose is to provide funding for the regulation and licensing of funeral directors and embalmers, including provisions pertaining to "preneed funeral arrangements." All fees received by the bureau are deposited in this fund.		
<b><u>Administering Agency/Organization Code</u></b> Department of Consumer Affairs- Bureaus, Prog. Div./Org 1111		
<b><u>Major Revenue Source</u></b> Application fees, license fees and penalties.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code section 16346, in absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Section 7727 of the Business and Professions Code provides that the fund "is available for expenditures necessary for the proper administration of this chapter."		
<b><u>State Appropriations Limit</u></b> <b>Excluded</b> – 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.		
<b><u>Comments/Historical Information</u></b> Chapter 140, Statutes of 1929 created this fund.		