

Department of Finance		<b>Fund: 0408</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Test Development and Administration Account, Teacher Credentials Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 572, Statutes of 1986 Education Code section 44235.1		
<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> The Test Development and Administration Account was created in the Teacher Credentials Fund as a depository for all fees collected by the Commission for tests, examinations, or assessments, as specified, for the development, maintenance, or administration of tests or other assessments established, required, or administered by the Commission.		
<b><u>Administering Agency/Organization Code</u></b> Commission on Teacher Credentialing/Org 6360		
<b><u>Major Revenue Source</u></b> Fees collected for tests, examinations, or assessments.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code 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.		
<b><u>Appropriation Authority</u></b> Section 44235.1 of the Education Code provides that any proposed expenditures from this account shall be subject to the normal legislative budget review process.		
<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 1) used to regulate the activities engaged in by the payers, and 2) used to provide a direct service or product to the payers.		
<b><u>Comments/Historical Information</u></b>		