

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 0408a PAGE 1 Renumbered From:
<u>Legal Title</u> Test Development and Administration Account, Teacher Credentials Fund		
<u>Legal Citation/Authority</u> Chapter 572, Statutes of 1986 Education Code section 44235.1		
<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> 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.		
<u>Administering Agency/Organization Code</u> Commission on Teacher Credentialing/6360		
<u>Major Revenue Source</u> Fees collected for tests, examinations, or assessments.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Education Code section 44235.25, all unencumbered moneys and authority in the fund are transferred to the Teacher Credentials Fund.		
<u>Appropriation Authority</u> Education Code section 44235.1 (b) provides that any proposed expenditures from this account shall be subject to the normal legislative budget review process.		
<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 1) used to regulate the activities engaged in by the payers, and 2) used to provide a direct service or product to the payers.		
<u>Comments/Historical Information</u> March 2025: Chapter 38, Statutes of 2024 (SB 153), Education Code section 44235.25, abolished the fund effective July 1, 2024.		