



Mr. Heller,

In response to your inquiry, UFARS Finance code 388 is used by school districts to track their revenues and expenditures for gifted and talented education programs under MS 120B.15. Here is the descriptor from the UFARS manual:

388 Gifted and Talented (Fund 01) Record the revenues and expenditures of this General Education Aid component for a program which identifies gifted and talented students, provides educational programs for these students and/or provides staff development for teachers to best meet the unique needs of Gifted and Talented Students (Minn. Stat. § 120B.15). The activities in this code apply to Balance Sheet Code 438 Restricted/Reserved for Gifted and Talented Fund Balance. Payment Description – 01S211 GEN ED AID FY

There is no separate code for twice exceptional programs.

Best,

Tom

Tom Melcher

School Finance Director

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