

# WUFAR CODE EXPLANATION

Format of WUFAR code accounting:

<u>FUND</u> XX	<u>LOC</u> XXX	<u>SOURCE</u> XXX Revenue	<u>OBJECT</u> Expense	<u>FUNCTION</u> XXX-XXX	<u>PROGRAM/PROJECT</u> XXX	FUND 10 General Fund 50 Food Service Fund 80 Community Service Fund	LOCATION 100 Elementary Schools 200 Middle Schools 400 High Schools 800 District Wide
10	100	251	100s	257-100	544		
50	200	252	212	257-200	545		
80	400	259	222	257-300	546	<b>FUNCTION</b> 257-100 Direction of Food Service 257-200 Food Prep and Dispensing 257-300 Food Service Delivery 257-900 Other 253-000 Operations 254-000 Maintenance	<b>SOURCE/Revenue</b> 251 Student Meal Sales 252 Adult Meal Sales 259 A la Carte Sales 259 Catering Sales 280 Earnings on Investments 617 State Reimbursement 717 Federal Reimbursement 714 USDA Foods (Commodities) 861 Equipment Sales 150 Transfers from Fund 10
	800	259	230	257-900	547		
		280	240	253-000	547		
		617	250	254-000	548		
		717	290		551		
		714	310		566		
		861	330s		586		
		150	342				
			351				
			353				
			354				
			387				
			411				
			415				
			420				
			551				
			561				
			570				
			942				
						<b>PROGRAM/PROJECT</b> 544 Milk (WSDMP) 545 Elderly Nutrition (EN) 546 School Breakfast (SB & SNB) 547 School Lunch (NSL) 547 USDA Food P&H Fees 548 Milk (SMP) 551 CACFP 566 After School Snack (SK_NSL & SK_NSLAE) 586 Summer Food Service (SFSP)	<b>OBJECT/Expense</b> 100s Labor/Salaries 212 Retirement/WRS 222 Social Security 230 Life Insurance 240 Health Insurance 250 Other Insurance 290 Other Benefits 310 Contracted Services 330s Utilities 342 Employee Travel 351 Advertising 353 Postage 354 Printing 387 USDA Foods (Commodities) P&H 411 Supplies 415 Food 420 Apparel 551 Equipment Purchase 561 Equipment Replacement 570 Equipment Rental 942 Employee Dues