

Brink Constructors

Cost Code Cheat Sheet

Cost Code	Description/Examples
98-1300	Meals - 50% All meals and entertainment expenses not considered 100% deductible. Includes business meals with customers, trips conventions, work sites, customer's offices, etc.
98-1500	Lodging Costs associated with renting apt/house: Cable and Internet Cleaning Electricity Lawn Care Water Furniture House Supplies Motel/Hotel
98-1550	Land/Apt Lease Rent - Land/House/Apt Yard Rental
98-1600	Plane/Train Expense Tickets Parking
98-1650	Taxi/Car Expense Taxi Fare Car Rental Uber
98-1700	Performance Bonds
98-1900	Freight
98-2100	Gas & Oil Anti-gel Bulk Engine Oil Bulk Hydraulic Oil Diesel Diesel Exhaust Fluid (DEF) Gas

Cost Code	Description/Examples
98-2300	Insurance
98-2400	Property Damage Claims Not Ins
98-2500	Job Office Expense <ul style="list-style-type: none"> Chairs Garbage Can/Bags Markers Modem Paper Pens Printer Table White Board
98-2700	Miscellaneous Expense <ul style="list-style-type: none"> Ice Water Injuries
98-2900	Direct Equipment Rentals
98-3100	Equipment Consumables <ul style="list-style-type: none"> Airline Anti-Freeze Anti-Freeze Brake Fluid Car Wash Fifth Wheel Grease Fuses Glass Cleaner Grease Head Light Light Bulbs Mirror Mud Flap Starting Fluid Tail Light Washer Fluid - Deicer Windshield Cleaner Wiper Blades
98-3150	Equipment Damage Job Repairs <ul style="list-style-type: none"> Tire Repair Any repairs caused directly by job...
98-3200	Job Related Tool Repair

<u>Cost Code</u>	<u>Description/Examples</u>
98-3300	Professional & Technical Fees Surveyors ROW Contractor High Voltage Testing Concrete Testing (if not Subcontractor) Engineering Services (if not Subcontractor)
98-3500	Rentals/Non Equipment Office Storage Unit
98-3700	Right of Way Damages Animals Fence Gate Landowner Mail Box Ruts Seed
98-3900	Taxes & Permits Long Loads Overweight Loads Pilot Cars Toll Fees Weigh Tickets
98-4100	Penalties and Fines
98-4300	Telephone/Internet Internet Phone Security Cameras
98-4400	Job Drug Screen
98-4500	Small Tools Battery Cables Battery Charger Banding - 3/4" Banding Tools Barbwire Barbwire Tools Black Tap Bull Ropes Chain Lap Link

<u>Cost Code</u>	<u>Description/Examples</u>
	Chokers
	Circuit Tester
	Clipping Straps
	Conductor/Static Socks
	Conductor Cutter
	Conductor Cutter Replacement Head
	Digging Sticks
	Drill Bits
	Drills
	Dyno's
	Extension Cords
	Funnel
	Grease Gun
	Guard Pole Chokers
	Hot Sticks
	Ice Scraper
	Jack in the Box Equipment
	Lumber Chalk
	Magnetic Flag & Holders
	Oil Filter Wrench
	Oversize/Long Load Sign
	Paper Towels
	Penta
	P-line
	Pole Straps
	Propane
	Propane Tank
	Round Sling
	Shop Rags/Towels
	Shovels
	Silica Sand
	Slings
	Sockets
	Spray Bottle
	Spreader Bar
	Static Cutter
	Static Cutter Replacement Head
	Swivels
	Tarp
	Tie Down Strap
	Torpedo Level
	Tube of Sand
	Winch Bar
	Tire Chains (Replacement)

<u>Cost Code</u>	<u>Description/Examples</u>
	Electricity Toilet
98-4950	Cell Phones Cell Phone Service Case Charger
98-5500	Garbage
98-6000	Safety Supplies Gloves Safety Glasses Ear plugs First Aid Supplies

Items Considered Shop Costs....Note the Unit Number on the Invoice/Receipt

Tire Rotation

Oil Changes