

# Brink Constructors

## Cost Code Cheat Sheet

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

| <b>Cost Code</b> | <b>Description/Examples</b>           |
|------------------|---------------------------------------|
| <b>98-2300</b>   | <b>Insurance</b>                      |
| <b>98-2400</b>   | <b>Property Damage Claims Not Ins</b> |
| <b>98-2500</b>   | <b>Job Office Expense</b>             |
|                  | Chairs                                |
|                  | Garbage Can/Bags                      |
|                  | Markers                               |
|                  | Modem                                 |
|                  | Paper                                 |
|                  | Pens                                  |
|                  | Printer                               |
|                  | Table                                 |
|                  | White Board                           |
| <b>98-2700</b>   | <b>Miscellaneous Expense</b>          |
|                  | Ice                                   |
|                  | Water                                 |
|                  | Injuries                              |
| <b>98-2900</b>   | <b>Direct Equipment Rentals</b>       |
| <b>98-3100</b>   | <b>Equipment Consumables</b>          |
|                  | 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                          |
| <b>98-3150</b>   | <b>Equipment Damage Job Repairs</b>   |
|                  | Tire Repair                           |
|                  | Any repairs caused directly by job... |
| <b>98-3200</b>   | <b>Job Related Tool Repair</b>        |

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

**Cost Code****Description/Examples**

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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)

**98-4900****Utilities**

| Cost Code | Description/Examples |
|-----------|----------------------|
|-----------|----------------------|

|  |                       |
|--|-----------------------|
|  | Electricity<br>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***