

2026 Cost Codes Guidelines

Cost Coding Guidelines for 2026

All expenses must be coded to the correct bucket using the NEW and attached 2026 Coding guide. Items highlighted in purple have changed from 2025 or are new to 2026.

Accurate cost coding ensures expenses are reflected in the correct budgets, supports meaningful financial analysis, and helps leadership make informed decisions. Incorrect or incomplete coding may result in expenses being returned for correction and could delay approvals or reimbursement.

Some specifics I would like to clarify/stress:

1. All expenses require a PP level of property (with the only exception being CIP). Many of you are already accustomed to this as part of Property Management (Grounds/Leasing/Maintenance) operations; however, this will go for anyone at corporate or a part of construction, business development, etc. as well. Please use 401 Ranger (P0007), 301 Main (P0001), or 581 Spring (P0066) if the expenses are not associated to a leasing property location (like Hume I or Moon Lake I). This will frequently happen for those who travel to various property locations or are using travel for various business operations (site visits, business meetings, etc.) There had been previous communication that for some transactions it was not necessary to have a property - the ask is to now change this for everything going forward. If you have specific questions on this, please see your manager. Do not charge random items to leasing properties - if it is not a genuine property operating expense that is budgeted - it should not go to PP level breakout; please use the 401 Ranger, 301 Main, or 581 Spring based on where you sit in its place.
2. Anything maintenance related regardless of if you are an onsite tech or traveling maintenance tech needs to be charged to department D09 (Maintenance) only. Leasing Operations (D14) will be used for leasing operation expenses only. We have consolidated this LLC budget to really only use these two departments. Do not use D12 (Property Management) without approval. D25 Utilities is only used for utility payments as part of properties expenses. Again, PP level property is required for these types of expenses. There have been previous handouts provided with good breakdowns for these properties - I've reattached an updated grouping to make this easier for you.
3. Travel Day meal expenses (paid for on a company credit card) go to Travel, Meals, & Entertainment - 0% Tax - do not put this in the "Meals" (cost code) bucket as this is for per diems only.
4. Project expenses associated to construction projects should always have a project code and CSI code and Cost Type (project, cost code, cost type). Keep in mind some of them are not billable expenses, but we are tracking all costs including non-billable. Keep in mind that there is a budget to these buckets - before you feel you start coding to projects - please verify with the project management team that this is indeed a billable expense. (GL: 15000 Construction in Process, E300, D17/D19/D20/D18 Only. No PP level property on these transactions - this should be left blank.
5. Location (Company) and Departments are always required. Do not code to header accounts unless directed by your supervisor. **Example:** Business Development (D06) is a

- header and a minor - this is approved for those only a part of business development. Construction (D18) and Property Management (D12) are headers that should not be used - there are no budgets at this level (this is meant for reporting roll ups only).
6. Do not charge other departments without authorization. Budget accuracy is critical in 2026. We will reclassify and make corrections on every single transaction out of place, and repeating offenders will be put on notice. If you have buying power - this is your responsibility from not only a company policy but also from an IRS perspective.
 7. All credit card expenses (regardless of type) REQUIRE receipts. You should be putting a legible signature on all receipts as well before snapping a picture. Clear and legible pictures are required.
 8. All credit card expense reports should be filling in the required field of "Paid For" - please put the vendor in here (SI Only). With many credit card transactions, you will not find the "vendor" in the vendor field (to the far left on the expense report) because credit card vendors are not setup for every transaction. Please use the "Paid for" field going forward to note the vendor - even if you do by chance find the vendor, please put it in the "Paid for" field as well.
 9. If you have any SCS Oshkosh related expenses, you will always use E200 for the Company, D27 for the department, as well as the property PP code PP000065 to cost center.
 10. If you are using a Project dimension code (which you should be 99% of the time) , a cost code and cost type are ALWAYS required. This means different things if you are using Pass Thru accounts or if you are cost coding to a project - know the difference! Use the cost code guide attached to provide you with details on exactly how you should cost code for all three dimensions.
 11. Stampli invoices once received should be cost coded within 48 hours. If someone is out of office, a proxy setting is available - please submit a help desk ticket and this will be turned on if you will be out for more than a day or two.
 12. Expense reports should be done daily/weekly. Do not delay. You should be reconciling all of your transactions weekly and submitting your expense report and expenses to your supervisor for approval. Expect more and more to come back if cost coding is not correct. Employees with buying power are REQUIRED to do their own expense reporting; this is not the manager's responsibility to enter for you. If this is happening, **it will stop now**.
 13. Construction project-related expenses/invoices should be directed to Construction/Project Operations for processing via SCM. This email is SCS Construction Invoices = scsconstructioninvoices@scswiderski.com
 14. Do not forget your vendor setup requests prior to working with vendors if we are not already established with them and their compliance paperwork is on file. Many of you have access to view vendors directly in Sage Intacct. If you do not - please ask your manager before submitting a new request. This form is available of the SCS Landing page.

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