

## NAHB Chart of Accounts - Level 2

1000	<b>ASSETS</b>		
	1001	<b>CURRENT ASSETS</b>	
		1002	Cash
		1102	Short-Term Investments
		1202	Receivables
		1302	Inventory
		1402	Work in Progress
		1502	Finished Units - Other
		1602	Other Current Assets
	1701	<b>LONG-TERM ASSETS</b>	
		1702	Investments and Other Assets
		1802	Property, Plant and Equipment
		1902	Accumulated Depreciation
2000	<b>LIABILITIES and EQUITY</b>		
	2001	<b>CURRENT LIABILITIES</b>	
		2002	Deposits by Customers
		2102	Accounts Payable
		2202	Notes Payable
		2302	Other Current Liabilities
	2501	<b>LONG-TERM LIABILITIES</b>	
	2900	<b>EQUITY</b>	
		2902	Owners' Equity
3000	<b>INCOME and DIRECT EXPENSE</b>		
		3002	Sales and Revenue
		3502	Cost of Sales
		3802	Costs of Construction
4000	<b>INDIRECT EXPENSES</b>		
		4002	Indirect Construction Costs
		4102	Payroll Taxes and Benefits
		4202	Field Office Expenses
		4302	Warehouse and Storage Expense
		4402	Vehicles, Travel, Entertainment
		4502	Construction Equipment
		4602	Maint Exp- Unsold, Under Const
		4702	Warranty and Customer Service
		4802	Depreciation Expenses
		4902	Other
5000	<b>FINANCING EXPENSES</b>		
		5002	Interest
		5102	Construction Loan Points, Fees
		5202	Closing Costs
6000	<b>SALES and MARKETING EXPENSES</b>		
		6002	Sales Salaries, Commissions
		6102	PR Taxes, Sales/Marketing
		6202	Sales Office Expenses
		6302	Advertising and Sales Promotion
		6402	Sales Vehicle, Travel, Entertain
		6602	Model Home Maintenance

	6702	Sales and Marketing Fees
	6802	Depreciation, Sales/Marketing
	6902	Other Marketing Expenses
7000		<b>RENTAL OPERATIONS EXPENSE</b>
	7002	Property Management
	7102	Rental Expenses
	7302	Pro Services, Rental Ops
	7402	Operating Expense, Rental Ops
	7502	Taxes and Insurance, Rental Ops
	7602	Maint/Repair Exp, Rental Ops
	7702	Financing Expenses, Rental Ops
	7802	Depreciation Exp, Rental Ops
	7902	Other Mgmt and Operating Exp
8000		<b>GENERAL and ADMIN EXPENSES</b>
	8002	Salaries and Wages
	8102	Payroll Taxes and Benefits
	8202	Office Expenses
	8302	Technology, Computer Expenses
	8402	Vehicle, Travel, Entertainment
	8502	Taxes
	8602	Insurance
	8702	Professional Services
	8802	Depreciation Expense
	8902	G&A Expense, Other
9000		<b>OTHER INCOME and EXPENSES</b>
	9002	Other Income
	9202	Other Expenses
	9302	Provision for Income Taxes