

# NAHB Recommend Chart of Accounts

## CURRENT ASSETS

### CASH

0	DEFAULT
1000	Cash-Operating Checking
1010	Petty Cash
1020	Cash-Construction Checking
1030	Cash-Payroll Checking
1040	Cash-Savings and Money Market
1090	Prior Period Cash Account
1098	Cash - Voucher Clearing Acct
1099	Profit Transfer Account

### SHORT-TERM INVESTMENTS

1100	Short-Term Investments
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### RECEIVABLES

1210	Accounts Receivable - Trade
1211	Prior Period Accts Receivable
1212	Unrecognized Revenue In Receivables
1230	Notes Receivable
1270	Accrued Interest Receivable
1280	Allowance for Doubtful Accts

### INVENTORIES

1310	Construction Matls Inventory
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### WORK IN PROGRESS

1410	Land and Land Development
1420	Developed Lots
1430	Direct Construction Costs
1431	Cost of Sales Recognized
1470	Cost in Excess of Billings

### FINISHED UNITS/OTHER INVENTORY

1510	Finished Units
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### INVESTMENTS

1710	Investments, Long-Term
1770	Due from Officers, Owners, LT
1780	Organization Costs
1790	Accum. Amortization-Org. Costs

## FIXED ASSETS

### PROPERTY, PLANT, & EQPT

1810	Land
1820	Buildings
1830	Office Furniture and Equipment
1840	Vehicles
1850	Construction Equipment
1860	Model Home Property
1870	Model Home Furnishings
1880	Leasehold Improvements
1890	Computer Eqpt and Software

## FIXED ASSETS

### ACCUMULATED DEPRECIATION

1920	Accum Depreciation-Buildings
1930	Accum Depr-Office Furn, Eqpt
1940	Accum Depreciation-Vehicles
1950	Accum Depreciation-Constr Eqpt
1970	Accum Depr-Model Home Furn
1980	Accum Depr-Model Home Prop
1990	Accum Depr-Computer Eqpt,Sftwr

## OTHER ASSETS

### OTHER ASSET

1610	Refundable Deposits
1620	Prepaid Expenses
1670	Deposits on Plans
1690	Other Current Assets

## CURRENT LIABILITIES

### CURRENT LIABILITY

2110	Accounts Payable - Trade
2111	Prior Period Accounts Payable
2130	Credit Cards Payable
2210	Notes Payable
2300	PR Tax Payable-Soc Sec WH
2301	PR Tax Payable-Soc Sec Empl'r
2310	PR Tax Payable-Medicare WH
2311	PR Tax Payable-Medicare Empl'r
2320	PR Tax Payable-Fed WH
2330	PR Tax Payable-State WH
2335	PR Tax Payable-Fed Unemp
2336	PR Tax Payable-State Unemp
2339	Pension/Retirement Payable
2340	Other Payroll Withholdings
2345	Payroll Liabilities
2350	Sales and Use Taxes Payable
2360	Real Estate Taxes Payable
2370	Income Taxes Payable
2380	Other Accrued Taxes
2390	Accrued Payables
2420	Insurance Payable
2430	Deferred Income
2450	Due to Officers, Owners
2480	Billings in Excess of Costs
2490	Other Current Liabilities

### CONSTRUCTION LIABILITY

2000	Construction Loans Payable
2010	Contract Deposits
2020	Change Order Deposits
2099	Job Income Recognized

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<b>LONG TERM LIABILITIES</b>		<b>COST OF SALES</b>	
<b>LONG TERM LIABILITY</b>		<b>ADVERTISING/MKTNG</b>	
2510	Long Term Notes Payable	6310	Advertising
2530	Mortgage Notes Payable	6460	Travel-Sales and Marketing
2600	Deferred Income Taxes Payable	6610	Model Home Expenses
2700	Other Long-Term Liabilities	6810	Depreciation-Sales Office
<b>EQUITY</b>		6860	Depreciation-Model Home
<b>EQUITY</b>		6870	Depreciation-Model Home Furn
2900	Common Stock	<b>OTHER INCOME</b>	
2910	Additional Paid In Capital	<b>OTHER OPERATING INCOME</b>	
2920	Retained Earnings	3300	Investment Income
2950	Partnership Capital	3350	Brokerage Fees
2960	Distributions, Div., and Draws	3400	Miscellaneous Income
99999	Balance Fwd Clearing Acct	3450	Earned Discounts
<b>SALES/ REVENUES</b>		<b>GENL/ ADMIN EXPENSES</b>	
<b>SALES - RESIDENTIAL</b>		<b>SALARIES</b>	
3100	Sales-Single Family Homes	8010	Salaries-Admin
<b>SALES - DEVELOPMENT</b>		<b>PAYROLL TAXES &amp; BENEFITS</b>	
3000	Sales-Land Held for Development	8110	Payroll Taxes - Admin
3050	Sales-Developed Lots	8120	Workers Comp Insur-Admin
<b>COST OF SALES</b>		8130	Health Insurance-Admin
<b>COST OF SALES-RESIDENTIAL</b>		8140	Retirement/Pension - Admin
3600	Cost of Sales-Single Fam Homes	8190	Benefits - Admin
<b>COST OF SALES-DEVELOPMENT</b>		<b>OFFICE EXPENSES</b>	
3500	Cost of Sales-Land Held to Dev	8210	Rent-Office
3550	Cost of Sales-Developed Lots	8220	Rent-Office Equipment
<b>INDIRECT CONSTRUCTION COSTS</b>		8230	Repairs and Maint - Office
4010	Wages - Superintendents	8240	Repairs and Maint-Office Eqpt
4020	Wages - Laborers	8250	Utilities
4040	Wages - Architects, etc.	8260	Telephone
4050	Wages-Other Indirect Construct	8270	Office Supplies
4110	Payroll Taxes-Constr Wages	8290	Miscellaneous Exp-Admin Office
4120	Workers Comp Insur-Cosntr	<b>COMPUTER EXPENSES</b>	
4130	Health and Accident Ins-Constr	8310	Computer Supplies
4140	Retirement/Pension - Constr	8320	Leases-Computer Eqpt
4190	Benefits-Construction Empl	8330	Leases-Computer Software
4199	Wages/Burden Applied To Job Costs	8340	Repairs-Computer Eqpt
4210	Rent - Field Office	8350	Maintenance-Computer Eqpt
4230	Repairs & Maint-Field Office	8360	Maintenance-Computer Software
4250	Utilities-Field Office	<b>VEHICLES, TRAVEL, AND ENT.</b>	
4260	Telephone-Field Office	8410	Vehicles Expenses-Admin
4290	Other Field Office Expenses	8460	Travel Expense
		8470	Entertainment
		8480	Meeting Expenses

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## GENL/ ADMIN EXPENSES

### TAXES, LICENSES, & FEES

8510	Taxes-Sales and Use
8520	Taxes-Real Estate
8530	Taxes-Personal Property
8540	License Fees
8590	Taxes-Other

### INSURANCE

8610	Insurance-Hazard
8620	Insurance-Prop/Liab/Vehicles
8630	Insurance-Genl Liability
8690	Insurance-Other

### PROFESSIONAL SERVICES

8710	Accounting Services
8720	Legal Services
8730	Consulting Services
8770	Recruiting and Hiring-Admin
8780	Training and Education-Admin
8790	Other Professional Services

## GENL/ ADMIN EXPENSES

### DEPRECIATION EXPENSES

8810	Depreciation-Buildings
8820	Depreciation-Furniture & Eqpt
8830	Depreciation-Vehicles
8840	Amortization-Leasehold Improvements
8850	Amortization-Organization Cost
8860	Depreciation-Cmptr Eqpt/Software
8890	Depreciation - Other

## OTHER EXPENSES

### OTHER OPERATING EXPENSES

8900	Bad Debts
8910	Contributions
8920	Dues and Subscriptions
8930	Bank Service Charges
8990	Miscellaneous Other Expense

## NON OPERATING INCOME

### NON OPERATING INCOME

9000	Misc Income - Non Operating
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## NON OPERATING EXPENSES

### NON OPERATING EXPENSE

9500	Misc Expense - Non Operating
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