

NAHB Proposed Chart of Accounts

Account Number Description

Current Assets

1000.000	Cash in Bank
1010.000	Petty Cash
1020.000	Cash on Deposit, General
1030.000	Cash on Deposit, Payroll
1040.000	Cash on Deposit, Savings
1050.000	Cash Deposit, Held Escrow
1090.000	Cash Clearing Account
1210.000	Accounts Receivable, Trade
1220.000	Accounts Receivable, Other
1230.000	Notes Receivable, Trade
1240.000	Notes Receivable, Other
1250.000	Mortg Nots Recvbls, Currnt Yr
1260.000	Due Constructn and Develp. Lns
1270.000	Contracts Receivable
1280.000	Accrued Interest Receivable
1290.000	Allowance for doubtful accnts
1320.000	Land held for Development
1400.000	Indirect Cost of Construction
1415.000	Land / Land Development Costs
1420.000	Developed Lots
1430.000	Construction in Progress
1600.000	Costs in Excess of Billings
1610.000	Refundable Deposits
1620.000	Prepaid Expenses
1630.000	Employee Advances
1650.000	Due from Aff. Companies/Sbsdrs
1670.000	Deposits on Plans
1690.000	Other Current Assets

Non-Current Assets

1710.000	Investments, Long Term
1720.000	Csh surrndr Val/Officers Lf In
1750.000	Mortgage Notes Recvbl, Long Trm
1760.000	Due from Affil. Cmpns/Sbsdrs LT
1770.000	Due frm Officers, Owners, Stk. LT
1780.000	Organization Cost
1810.000	Land
1820.000	Buildings
1830.000	Office Furniture and Equipment
1840.000	Vehicles
1850.000	Construction Equipment
1880.000	Leasehold Improvements
1890.000	Computer Equipment and Softwar
1920.000	Accum Depr., Buildings
1930.000	Accum Depr., Offic Fmrn/Eqpmnt
1940.000	Accum Depr., Vehicles
1950.000	Accum Depr., Constructn Eqpmnt

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Peipei Pang



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