

NAHB Chart of Accounts - Level 3

1000	ASSETS	
1001	CURRENT ASSETS	
1002	Cash	
1010	Petty cash	
1020	Deposits, general	
1030	Deposits, payroll	
1040	Deposits, savings	
1050	Deposits, held in escrow	
1100	Short-Term Investments	
1110	Certificates of deposit	
1120	Marketable securities	
1130	Government securities	
1190	Other short-term investments	
1200	Receivables	
1210	Accounts receivable, trade	
1220	Accounts receivable, other	
1230	Notes receivable	
1250	Mortgage notes receivable	
1260	Due on cost and dev loans	
1265	Costs in excess of billing	
1270	Accrued interest receivable	
1280	Allowance for doubtful accounts	
1290	Retentions receivable	
1300	Inventory	
1310	Construction material inventory	
1320	Land held for development	
1330	Property held for remodeling	
1400	Work in Progress	
1410	Land and land development	
1415	Accumulated land and dev costs	
1420	Developed lots	
1425	Reserve - impairment dev lots	
1430	Direct construction cost	
1440	Indirect construction cost	
1500	Finished Units - Other	
1510	Finished units	
1520	Model homes	
1530	Trailers and reproductions	
1600	Other Current Assets	
1610	Refundable deposits	
1620	Prepaid expenses	
1630	Employee advances	
1650	Due from affiliates	
1660	Due from officers, owners	
1670	Deposits on plans	
1690	Other current assets	
1701	LONG-TERM ASSETS	
1702	Investments and Other Assets	

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Velavancorresponding



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