NAHB Chart of Accounts - Level 2

1000	ASSETS			
1000	1001	CURRENT ASSETS		
	1001			
		1002	Cash	
		1102	Short-Term Investments	
		1202	Receivables	
		1302	Inventory	
		1402	Work in Progress	
		1502	Finished Units - Other	
		1602	Other Current Assets	
	1701	LONG-TERM ASSETS		
		1702	Investments and Other Assets	
		1802	Property, Plant and Equipment	
		1902	Accumulated Depreciation	
2000	LIABILITIE	ITIES and EQUITY		
	2001	CURRENT LIABILITIES		
		2002	Deposits by Customers	
		2102	Accounts Payable	
		2202	Notes Payable	
		2302	Other Current Liabilities	
	2501	LONG-TERM LIABILITIES		
	2900	EQUITY		
		2902	Owners' Equity	
3000	INCOME and DIRECT EXPENSE			
		3002	Sales and Revenue	
		3502	Cost of Sales	
		3802	Costs of Construction	
4000	INDIRECT	DIRECT EXPENSES		
		4002	Indirect Construction Costs	
		4102	Payroll Taxes and Benefits	

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N Colangelo

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