

NAHB Chart of Accounts - Level 2

1000	ASSETS		
	1001	CURRENT ASSETS	
		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	LIABILITIES 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 EXPENSES		
		4002	Indirect Construction Costs
		4102	Payroll Taxes and Benefits

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