

Chart of Accounts - Optional NAHB Recommended

CURRENT ASSETS		1860	MODEL HOME PROPERTY
CASH		1870	MODEL HOME PROP FURNISHINGS
1000	CASH-OPERATING CHECKING	1880	LEASEHOLD IMPROVEMENTS
1010	PETTY CASH	1890	COMPUTER EQPT AND SOFTWARE
1020	CASH-CONSTRUCTION CHECKING		ACCUMULATED DEPRECIATION
1030	CASH-PAYROLL CHECKING	1920	ACCUM DEPR-BUILDINGS
1040	CASH-SAVINGS & MONEY MARKET	1930	ACCUM DEPR-OFFICE FURN & EQPT
1050	CASH-SPREADSHEET OFFSET	1940	ACCUM DEPR-VEHICLES
1099	PROFIT TRANSFER ACCOUNT	1950	ACCUMULATED DEPRECIATION
SHORT-TERM INVESTMENTS		1970	ACCUM DEPR-MODEL HOME PROPERTY
1100	SHORT-TERM INVESTMENTS	1980	ACCUM DEPR-MODEL HOME FURNITUR
RECEIVABLES		1990	ACCUM DEPR-COMPUTER EQPT/SFTWR
1210	ACCOUNTS RECEIVABLE-TRADE		OTHER ASSETS
1230	NOTES RECEIVABLE		OTHER ASSET
1270	CONTRACTS RECEIVABLE	1610	REFUNDABLE DEPOSITS
1280	ACCRUED INTEREST RECEIVABLE	1620	PREPAID EXPENSES
1290	ALLOWANCE FOR DOUBTFUL ACCTS	1670	DEPOSITS ON PLANS
INVENTORIES		1690	OTHER CURRENT ASSETS
1310	CONTRUCTIONS MATLS INVENTORY		CURRENT LIABILITIES
WORK IN PROGRESS			CURRENT LIABILITY
1410	LAND & LAND DEVELOPMENT COSTS	2110	ACCOUNTS PAYABLE - TRADE
1420	DEVELOPED LOTS	2130	CREDIT CARDS PAYABLE
1430	DIRECT CONSTRUCTION COSTS	2210	NOTES PAYABLE
1431	COST OF SALES RECOGNIZED	2300	PR TAX PAYABLE-SOC SEC WH
1470	COSTS IN EXCESS OF BILLINGS	2301	PR TAX PAYABLE-SOC SEC EMPLYR
FINISHED UNITS/OTHER INVENTORY		2310	PR TAX PAYABLE-MEDICARE WH
1510	FINISHED UNITS	2311	PR TAX PAYABLE-MEDICARE EMPLYR
INVESTMENTS		2320	PR TAX PAYABLE-FED W/H
1710	INVESTMENTS, LONG-TERM	2330	PR TAX PAYABLE-STATE WH
1770	DUE FROM OFFICERS/OWNERS	2335	PR TAX PAYABLE-FED UNEMP
1780	ORGANIZATION COSTS	2336	PR TAX PAYABLE-STATE UNEMP
1790	ACCUM AMORTIZATION-ORG. COSTS	2339	PENSION/RETIREMENT PAYABLE
FIXED ASSETS		2340	OTHER PAYROLL WITHHOLDINGS
PROPERTY, PLANT, & EQPT		2345	PAYROLL LIABILITIES
1810	LAND	2350	SALES AND USE TAXES PAYABLE
1820	BUILDINGS	2360	REAL ESTATE TAXES PAYABLE
1830	OFFICE FURNITURE AND EQPT	2370	INCOME TAXES PAYABLE
1840	VEHICLES	2380	OTHER ACCRUED TAXES & EXPENSES
1850	CONSTRUCTION EQUIPMENT	2390	ACCRUED PAYABLES

Chart of Accounts - Optional NAHB Recommended

2420	INSURANCE PAYABLE	4040	SALARIES-ARCHITECTS/ESTIMATORS
2430	DEFERRED INCOME	4050	SALARIES-OTHER CONSTR WAGES
2450	DUE TO OFFICERS/OWNERS	4110	PAYROLL TAXES-CONSTR. WAGES
2480	BILLINGS IN EXCESS OF COSTS	4120	WORK COMP INSURANCE-CONSTR
2490	OTHER CURRENT LIABILITIES	4130	HEALTH INSURANCE - CONSTR.
CONSTRUCTION LIABILITY		4140	RETIREMENT/PENSION-CONSTR
2000	CONSTRUCTION LOANS PAYABLE	4190	BENEFITS - CONSTR EMPLOYEES
2010	CONTRACT DEPOSITS	4210	RENT - FIELD OFFICE
2020	CHANGE ORDER DEPOSITS	4230	REPAIRS & MAINT-FIELD OFFICE
2099	JOB INCOME RECOGNIZED	4250	UTILITIES - FIELD OFFICE
LONG TERM LIABILITIES		4260	TELEPHONE - FIELD OFFICE
LONG TERM LIABILITY		4290	OTHER FIELD OFFICE EXPENSES
2510	LONG-TERM NOTES PAYABLE	ADVERTISING/MKTNG	
2530	MORTGAGE NOTES PAYABLE	6310	ADVERTISING
2600	DEFERRED INCOME TAXES PAYABLE	6460	TRAVEL-SALES & MARKETING
2700	OTHER LONG-TERM LIABILITIES	6610	MODEL HOME EXPENSES
EQUITY		6810	DEPRECIATION-SALES OFFICE
EQUITY		6860	DEPRECIATION-MODEL HOMES
2900	COMMON STOCK	6870	DEPRECIATION-MODEL HOME FURN
2910	ADDITIONAL PAID IN CAPITAL	OTHER INCOME	
2920	RETAINED EARNINGS	OTHER INCOME	
2950	PARTNERSHIP CAPITAL	3300	INVESTMENT INCOME
2960	DRAWING ACCOUNT	3350	BROKERAGE FEES
99999	BALANCE FWD CLEARING ACCT	3400	MISCELLANEOUS INCOME
SALES/REVENUES		3450	EARNED DISCOUNTS
SALES - CUSTOM HOMES		GENL/ ADMIN EXPENSES	
3100	SALES-SINGLE FAMILY HOMES	SALARIES	
SALES - LAND DEVELOPMENT		8010	SALARIES-ADMIN
3000	SALES-LAND HELD FOR DEVELOPMNT	PAYROLL TAXES & BENEFITS	
3050	SALES-DEVELOPED LOTS	8110	PAYROLL TAXES-ADMIN
COST OF SALES		8120	WORK COMP INSURANCE-ADMIN
COST OF SALES-CUSTOM HOMES		8130	HEALTH INSURANCE-ADMIN
3600	COST OF SALES-SNGL FAM HOMES	8140	RETIREMENT/PENSION-ADMIN
COST OF SALES-LAND DEVELOP		8190	BENEFITS-ADMIN
3500	COST OF SALE-LAND HELD FOR DEV	OFFICE EXPENSES	
3550	COST OF SALES-DEVELOPED LOTS	8210	RENT-OFFICE
INDIRECT CONSTRUCTION COSTS		8220	RENT-OFFICE EQUIPMENT
4010	SALARIES-SUPERINTENDENTS	8230	REPAIRS & MAINT-OFFICE SPACE
4020	SALARIES-LABORERS	8240	REPAIRS & MAINT-OFFICE EQPT

Chart of Accounts - Optional NAHB Recommended

8250	UTILITIES	8850	AMORTIZATION-ORGANIZATION COST
8260	TELEPHONE	8860	DEPRECIATION-COMPUTER EQPT/SFT
8270	OFFICE SUPPLIES	8890	DEPRECIATION-OTHER
8290	MISCELLANEOUS EXP-ADMIN OFFICE		

COMPUTER EXPENSES

8310	COMPUTER SUPPLIES
8320	LEASES-COMPUTER EQPT
8330	LEASES-COMPUTER SOFTWARE
8340	REPAIRS-COMPUTER EQUIPMENT
8350	MAINTENANCE-COMPUTER EQPT
8360	MAINTENANCE-COMPUTER SOFTWARE

VEHICLES, TRAVEL, AND ENT.

8410	VEHICLE EXPENSES-ADMIN
8460	TRAVEL EXPENSE
8470	ENTERTAINMENT
8480	MEETING EXPENSES

TAXES, LICENSES, & FEES

8510	TAXES:SALES & 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 & EDUCATION-ADMIN
8790	OTHER PROFESSIONAL SERVICES

DEPRECIATION EXPENSES

8810	DEPRECIATION-BUILDINGS
8820	DEPRECIATION-FURNITURE & EQPT
8830	DEPRECIATION-VEHICLES
8840	AMORTIZATION-LEASEHOLD IMPRVMN

OTHER EXPENSES

OTHER EXPENSE

8900	BAD DEBTS
8910	CONTRIBUTIONS
8920	DUES & SUBSCRIPTIONS
8930	BANK SERVICE CHARGES
8990	MISCELLANEOUS OTHER EXP