

NAHB Standard Homebuilder Cost Codes

Cost Code	Description
1-00-0000	PRODUCT DEFINITION
1-01-0000	PREAQUISITION COSTS
1-01-0110	Feasibility Study
1-01-0120	Environmental Impact Study
1-01-0130	Option Fees
1-01-0140	Professional Fees
2-00-0000	LAND DEVELOPMENT
2-01-0000	PREAQUISITION COSTS
2-01-0101	Appraisal Fees
2-01-0102	Attorney Fees
2-01-0103	Environmental Reports
2-01-0104	Extension Fees
2-01-0105	Option Fees
2-01-0110	Land Acquisition Costs
2-01-0111	Attorney Fees
2-01-0112	Land Acquisition Expense
2-01-0113	Settlement Charges
2-01-0114	Option Fees
2-01-0120	Land Planning and Design
2-01-0121	Attorney Fees
2-01-0122	Engineering Fees
2-01-0123	Planning commission fees
2-01-0124	Planning review fees
2-01-0130	Engineering
2-01-0131	Onsite Engineering
2-01-0132	Offsite Engineering
2-01-0135	Restaking
2-01-0140	Earthwork
2-01-0141	Clearing
2-01-0142	Compaction
2-01-0143	Erosion and Sedimentation Control
2-01-0144	Fine Grading
2-01-0145	Gabon's
2-01-0146	Haul Offsite
2-01-0147	Miscellaneous
2-01-0148	Replace Topsoil
2-01-0149	Retention Basins
2-01-0150	Rock Removal
2-01-0151	Site Excavation
2-01-0152	Strip Topsoil
2-01-0153	Trenching
2-01-0160	Utilities
2-01-0161	Cable Offsite
2-01-0162	Cable Onsite
2-01-0163	Electric Offsite/Pole Relocation
2-01-0164	Electric Onsite
2-01-0165	Gas Line Offsite

2-01-0166	Gas Line Onsite
2-01-0167	Intent to Construct Fee
2-01-0168	Miscellaneous
2-01-0169	Phone Offsite
2-01-0170	Phone Onsite
2-01-0171	Propane for Permanent Heat Source
2-01-0172	Propane for Temp Heat Source
2-01-0173	Sanitary Sewer Offsite
2-01-0174	Sanitary Sewer Onsite
2-01-0175	Storm Sewer Offsite
2-01-0176	Storm Sewer Onsite
2-01-0177	Temporary Electric and Gas Services
2-01-0178	Water Line Offsite
2-01-0179	Water Line Onsite
2-01-0180	Streets and Walks
2-01-0181	Curbing
2-01-0182	Gates and Fencing
2-01-0183	Guard Rails
2-01-0184	Public Sidewalks
2-01-0185	Roadway Paving Onsite
2-01-0186	Roadway work /widening Offsite
2-01-0187	Roadway work Onsite
2-01-0188	Street Lights
2-01-0189	Traffic Lights
2-01-0190	Trails and Bike Paths
2-01-0200	Signage
2-01-0201	Directional Signs - Offsite
2-01-0202	Entrance Signs
2-01-0203	Road Painting and Directional Lines
2-01-0204	Street Signs
2-01-0210	Landscaping
2-01-0211	Common Areas
2-01-0212	Entrance Way
2-01-0213	Maintenance
2-01-0214	Pavers and hardscaping
2-01-0215	Retaining walls/segmental retaining walls
2-01-0216	Wells/Irrigation Systems
2-01-0220	Amenities
2-01-0221	Flag Poles
2-01-0222	Guard House
2-01-0223	Miscellaneous
2-01-0224	Recreation Building
2-01-0225	Swimming Pool
2-01-0226	Tennis Courts
2-01-0230	Sample Costs
2-01-0231	Utilities
2-01-0232	Wallpapering
2-01-0233	Wall Treatments
2-01-0234	Temporary Furnishings
2-01-0235	Permanent Furnishings
2-01-0236	Installation Labor

3-00-0000	DIRECT CONSTRUCTION
3-01-0000	PREPARATION PRELIMINARIES
3-01-1000	PERMITS AND FEES
3-01-1010	Building Permits
3-01-1020	HBA Assessments
3-01-1030	Warranty Fees
3-01-1100	ARCHITECTURAL AND ENGINEERING
3-01-1110	Blueprints
3-01-1120	Surveys
3-01-1200	SITE WORK
3-01-1210	Lot Clearing
3-01-1220	Fill Dirt and Material
3-01-1230	Rough Grading
3-01-1300	DEMOLITION
3-01-1400	UTILITY CONNECTIONS
3-01-1410	Temporary Electric
3-01-1420	Individual Wells
3-01-1430	Water Service
3-01-1440	Septic Systems
3-01-1450	Sewer Service
3-01-1460	Gas Service
3-01-1470	Electric Service
3-01-1480	Telephone Service
3-01-1490	Other Utility Connections
3-02-0000	EXCAVATION AND FOUNDATION
3-02-2000	EXCAVATION
3-02-2010	Shoring
3-02-2020	Earth Hauling
3-02-2100	FOOTING AND FOUNDATIONS
3-02-2120	Concrete Blocks
3-02-2130	Gravel
3-02-2140	Sand
3-02-2150	Rebar and Reinforcing Steel
3-02-2160	Other Foundation Material
3-02-2170	Labor Footings and Foundation
3-02-2200	WATERPROOFING
3-02-2300	TERMITE PROTECTION
3-03-0000	ROUGH STRUCTURE
3-03-3000	STEEL
3-03-3010	Stairs - Steel
3-03-3020	Beams - Steel
3-03-3030	Posts - Steel
3-03-3100	FRAMING
3-03-3110	Materials - Floor Framing
3-03-3120	Materials - Wall Framing
3-03-3130	Materials - Roof Framing
3-03-3140	Materials - Trusses
3-03-3150	Materials - Basement Framing
3-03-3160	Framing Labor
3-03-3400	CONCRETE

3-03-3410	Concrete Formwork
3-03-3420	Structural Slabs
3-03-3430	Structural Frame
3-03-3440	Concrete Stairs
3-03-3450	Precast Decks and Walls
3-03-3460	Garage or Carport Slab
3-03-3470	Concrete Labor
3-03-3500	ROUGH SHEET METAL
3-03-3510	Gutters and Downspouts
3-03-3520	Metal Edge and Flashing
3-03-3530	Soffit and Gable Flashing
3-03-3600	ROUGH PLUMBING
3-03-3610	Rough Plumbing
3-03-3620	Rough Plumbing Labor
3-03-3700	ROUGH ELECTRICAL
3-03-3710	Rough Electrical Material
3-03-3720	Rough Electrical Labor
3-03-3800	ROUGH HVAC
3-03-3810	Rough HVAC Material
3-03-3820	Rough HVAC Labor
3-04-0000	FULL ENCLOSURE
3-04-4000	ROOFING
3-04-4010	Roofing Material
3-04-4020	Roofing Labor
3-04-4100	MASONRY
3-04-4110	Chimney
3-04-4120	Fireplace
3-04-4130	Brick Veneer
3-04-4140	Brick or Stone Wall
3-04-4150	Masonry Flooring
3-04-4500	WINDOWS AND DOORS
3-04-4510	Windows
3-04-4520	Skylights
3-04-4530	Storm Windows and Doors
3-04-4540	Exterior Doors
3-04-4550	Interior Closet Doors
3-04-4560	Sliding Glass Doors
3-04-4570	Garage Doors
3-04-4580	Window and Door Hardware
3-04-4590	Window and Door Installation
3-04-4700	INSULATION
3-04-4710	Foundtn and Bsmt Insulation
3-04-4720	Roof and Ceiling Insulation
3-04-4730	Wall Insulation
3-04-4740	Floor Insulation
3-04-4750	Weatherstrp and Vapor Barrier
3-04-4760	Insulation Labor
3-04-4800	EXTERIOR TRIM
3-04-4810	Posts and Columns
3-04-4820	Siding
3-04-4830	Shutters

3-04-4840	Cornices and Rake Trim
3-04-4850	Exterior Trim Hardware
3-04-4860	Exterior Trim Labor
3-04-4900	EXTERIOR PAINTING
3-04-4910	Exterior Painting Material
3-04-4920	Exterior Painting Labor
3-05-0000	FINISHING TRADES
3-05-5000	DRYWALL
3-05-5010	Drywall Material
3-05-5020	Drywall Labor
3-05-5030	Drywall Hanging
3-05-5040	Drywall Finishing
3-05-5100	FLOORING
3-05-5110	Resilient Flooring
3-05-5120	Resilient Floor Installation
3-05-5130	Carpeting
3-05-5140	Carpet Installation
3-05-5150	Hardwood Flooring
3-05-5160	Hardwood Flooring Install
3-05-5200	INTERIOR TRIM
3-05-5210	Moulding
3-05-5220	Paneling
3-05-5230	Closet Shelving
3-05-5240	Hardware - Interior Trim
3-05-5250	Interior Trim Labor
3-05-5300	CERAMIC TILE
3-05-5310	Ceramic Trim
3-05-5320	Ceramic Tile Installation
3-05-5400	CABINETS
3-05-5410	Kitchen Cabinets
3-05-5420	Countertops
3-05-5430	Bathroom Cabinets
3-05-5440	Cabinet Hardware
3-05-5500	APPLIANCES
3-05-5510	Range
3-05-5520	Range Hood
3-05-5530	Disposal
3-05-5540	Dishwasher
3-05-5550	Refrigerator
3-05-5560	Washer Dryer
3-05-5570	Microwave
3-05-5580	Vacuum
3-05-5590	Others
3-05-5600	FINISH PLUMBING
3-05-5610	Finish Plumbing Material
3-05-5620	Finish Plumbing Labor
3-05-5700	FINISH ELECTRICAL
3-05-5710	Finish Electrical Material
3-05-5720	Finish Electrical Labor
3-05-5800	FINISH HVAC
3-05-5810	Finish HVAC Material
3-05-5820	Finish HVAC Labor

3-05-5900	INTERIOR DECORATION
3-05-5910	Interior Painting Material
3-05-5920	Interior Painting Labor
3-05-5930	Wall Coverings
3-06-0000	COMPLETION AND INSPECTION
3-06-6000	BUILDING CLEAN-UP
3-06-6010	Building Clean-up
3-06-6100	LANDSCAPING
3-06-6110	Fill Dirt
3-06-6120	Top Soil
3-06-6130	Trees
3-06-6140	Shrubs
3-06-6150	Sod
3-06-6160	Seed
3-06-6170	Fertilizer
3-06-6180	Irrigation System
3-06-6200	DRIVEWAY
3-06-6210	Driveway Materials
3-06-6220	Driveway Labor
3-06-6300	EXTERIOR STRUCTURES
3-06-6310	Patio Materials
3-06-6320	Patio Labor
3-06-6330	Sidewalks Materials
3-06-6340	Sidewalks Labor
3-06-6350	Fences Materials
3-06-6360	Fences Labor
3-06-6370	Pads Materials
3-06-6380	Pads Labor
3-06-6400	WALK THROUGH INSPECTION COSTS
4-00-0000	FINANCING
4-01-7000	SALES
4-01-7010	Single Family Sales
4-01-7020	Condominium Sales
4-01-7030	Townhome Sales
4-01-7100	MISC REVENUE
4-01-7110	Interest Income
4-01-7120	Prepaid Assessments
4-01-7130	Insurance Premiums
4-01-7140	Earnest Money Paid
4-01-7150	Rent Credit
4-01-7200	MISC COSTS
4-01-7210	Buyer Concessions
4-01-7220	Closing Costs
4-01-7300	COMMISSIONS
4-01-7310	Commissions - In House
4-01-7320	Commissions - Broker
4-01-7400	FEES
4-01-7410	Bank Processing Fees
4-01-7440	Closing Fees to Company
4-01-7450	Buyer Fees
4-01-7460	HomeOwner Assoc. Fees

4-01-7480	Transfer Tax
4-01-7490	Title and Recording Fees
4-01-7500	CONSTRUCTION FINANCE COSTS
4-01-7510	Construction Interest
4-01-7530	Appraisals
5-00-0000	INDIRECT CONSTRUCTION
5-01-0000	OVERHEAD
5-01-8000	SALARIES AND WAGES
5-01-8010	Superintendents
5-01-8020	Laborers
5-01-8030	Architects/Drafters/Estimators
5-01-8040	Wages and other
5-01-8050	Lost Time
5-01-8090	Other
5-01-8100	PAYROLL TAXES AND BENEFITS
5-01-8110	Payroll Taxes
5-01-8120	Workers Comp
5-01-8130	Health Insurance
5-01-8140	Retirement/Pension/Profit
5-01-8150	Unions
5-01-8160	Other Benefits
5-01-8200	FIELD OFFICE EXPENSE
5-01-8210	Rent
5-01-8220	Maintenance and Repairs
5-01-8230	Utilities
5-01-8240	Telephone
5-01-8250	Other Field Expense
5-01-8300	FIELD WAREHOUSE AND STORAGE
5-01-8310	Rent
5-01-8320	Maintenance and Repair
5-01-8330	Utilities
5-01-8340	Telephone
5-01-8400	VEHICLES, TRAVEL AND ENT
5-01-8410	Vehicle Lease Payments
5-01-8420	Mileage Reimbursements
5-01-8430	Maintenance and Repairs
5-01-8450	Taxes, Licenses and Insurance
5-01-8460	Cust Business Entertainment
5-01-8470	Travel
5-01-8500	FIELD EQUIPMENT
5-01-8510	Rent, Field Equipment
5-01-8520	Maintenance and Repairs
5-01-8530	Operating Expenses
5-01-8540	Taxes, Licenses and Insurance
5-01-8550	Small Tools and Supplies
5-01-8600	COSTS OF MAINT - UNSOLD UNITS
5-01-8610	Heat
5-01-8620	Electricity
5-01-8630	Water and Sewer
5-01-8640	Lawn Care
5-01-8650	Utilities, Finished Lots

5-01-8660	Maintenance and Repairs
5-01-8670	Security
5-01-8700	WARRANTY COSTS
5-01-8710	Warranty Labor
5-01-8720	Warranty Material
5-01-8730	Warranty Subcontractor
5-01-8740	Warranty Other
5-01-8800	MARKETING COSTS
5-01-8810	Model Home Costs
5-01-8820	Sales Commissions
5-01-8830	Sales Facilities
5-01-8840	Semi-permanent Signage
5-01-8990	Other Indirect Costs