

**PROPOSED CHART OF ACCOUNTS FOR 2025
FOR WHISPERWOOD HOMEOWNERS ASSOCIATION**

Income Accounts:

4000 – Dues/Assessments

- 4010 – Regular Member Dues
- 4020 – Special Assessments
- 4030 – Late Charges

4100 – Interest Income

- 4110 – Interest from Certificate of Deposit
- 4120 – Interest from Money Market

4200 – Party/Event Income

- 4210 – Event/Party Sales
- 4220 – Event Donations
- 4230 – Vendor/Sponsor Fees

4300 – Other Income

- 4310 – Pool Guests
- 4320 – Fines/Penalties (for violations)

Expense Accounts:

5000 – Administrative Expenses

- 5010 – Accounting Fees
- 5020 – Bank Fees
- 5030 – Legal Fees
- 5040 – Licenses & Fees
- 5050 – Meeting Room
- 5060 – Newsletters
- 5070 – Office Supplies
- 5080 – Postage / Box Rental

5100 – Grounds Upkeep

- 5110 – Lawn Maintenance
- 5120 – Grounds Keeper
- 5130 – Irrigation System Repairs
- 5140 – Tree Trimming
- 5150 – Grounds Cleaning/Trash Removal
- 5160 – Pest Control
- 5170 – Playground or Park Maintenance (if applicable)
- 5180 – Weed Control

5200 – Insurance

- 5210 – WHOA Property Insurance
- 5220 – General Liability, D&O

5300 – Pool Expenses

- 5310 – Pool Attendant / Lifeguard
- 5320 – Pool Chemicals and Supplies
- 5330 – Pool Furniture Replacement/Repair
- 5340 – Pool Maintenance
- 5350 – Pool Equipment
- 5360 – Pool Repairs
- 5370 – Pool Utilities (Water, Electricity)

5400 – Social Committee Expenses (Annual Events/Holidays/Picnics/BBQs)

- 5410 – Decorations and Supplies
- 5420 – Entertainment (e.g., DJs, performers)
- 5430 – Event Rentals
- 5440 – Event Setup and Cleanup
- 5450 – Food and Beverage
- 5460 – Permits/Licenses
- 5470 – Prizes and Giveaways
- 5480 – Reimbursements
- 5490 – Security

5500 – Taxes

- 5510 – Federal Taxes
- 5520 – Property Taxes

5600 – Utilities

- 5610 – Electricity
- 5620 – Gas
- 5630 – Pool Phone
- 5640 – Water, Sewer, Trash

5700 – Improvements

- 5710 – Entrance and Grounds
- 5720 – Pool House
- 5730 – Swimming Pool

5800 – Capital Reserves

- 5810 – Reserve Fund Contributions (for future repairs)

Reserve Accounts:

6000 – Reserve Funds

- 6010 – Grounds/Infrastructure Reserves
- 6020 – Pool House Reserves
- 6030 – Swimming Pool Reserves