

Start with supported balances.

Balance Sheet and Profit & Loss: Clarity, Growth, and Vision. Cash-flow analysis: Growth and Vision.

A fictional property portfolio - example period 6. The statements below use consistent figures, with the detail behind profit and cash shown on page 3.

Balance Sheet	Amount	Profit & Loss	Amount
Cash	\$70,400	Rental income, net of vacancy	\$132,000
Accounts receivable	\$12,600	Other income	\$3,000
Restricted deposit cash	\$18,000	Operating income	\$135,000
Net fixed assets	\$4,699,000	Maintenance	\$18,000
Total assets	\$4,800,000	Utilities	\$10,000
Accounts payable	\$22,000	Taxes and insurance	\$11,000
Security-deposit liability	\$18,000	Management fees	\$9,500
Loan balance	\$3,900,000	Operating expenses	\$48,500
Equity	\$860,000	NOI	\$86,500
Liabilities and equity	\$4,800,000	Interest expense	\$17,000
		Depreciation	\$12,000
		Net income	\$57,500

Reconciliation example

Bank balance of \$75,200 less \$4,800 of outstanding payments equals book cash of \$70,400. Assets equal liabilities plus equity. Loan and deposit balances require their own supporting records.

All names, figures, comparisons, commentary, and action assignments are fictional. This packet illustrates several service levels; it is not client work, a forecast, or an industry benchmark.

A concise monthly report card.

Core KPIs and recurring analysis: Growth and Vision. Custom scorecards: Vision or a separately scoped project.

Measure	Current	Comparison	Movement
Occupancy	94.2%	93.6%	+0.6 percentage points
Net operating income	\$86,500	\$83,200	+\$3,300
Vacancy loss	\$7,200	\$8,500	-\$1,300
Cash after debt service	\$18,400	\$17,100	+\$1,300

Property detail

Fictional property	Occupied / units	NOI	Net cash
Harbor Place	95 / 100	\$32,500	\$7,900
Palm Grove	76 / 80	\$28,400	\$6,600
Magnolia Court	55 / 60	\$25,600	\$3,900
Portfolio	226 / 240	\$86,500	\$18,400

Six-period NOI trend

P1	P2	P3	P4	P5	P6
\$72,400	\$75,600	\$78,100	\$79,800	\$83,200	\$86,500

Read the measures together

Portfolio occupancy is 226 occupied units divided by 240 total units, rounded to 94.2%. Review vacancy, repairs, and expense timing by property before interpreting a portfolio-level change.

In this sample, cash after debt service means net cash movement after operating payments, debt service, and capital spending. Your own measure definitions and comparison periods are agreed and documented.

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03 / REVIEW AND EXPLANATION

Profit and cash tell different stories.

Recurring analysis and a management review: Growth and Vision, within the agreed scope.

Bridge from operating performance to cash	Amount
Net operating income	\$86,500
Less interest expense	(\$17,000)
Less depreciation	(\$12,000)
Net income	\$57,500
Add back depreciation	\$12,000
Less increase in receivables	(\$4,000)
Add increase in payables	\$900
Operating cash	\$66,400
Less debt principal	(\$20,000)
Less capital spending	(\$28,000)
Net cash movement	\$18,400

The direct cash view

Opening cash \$52,000 + receipts \$131,000 - operating payments \$47,600 - debt service \$37,000 - capital spending \$28,000 = closing cash \$70,400. Debt service comprises \$17,000 interest and \$20,000 principal.

How Tara reviews the numbers

Balance Sheet first: review balances and supporting information, including loan details.

Trailing Profit & Loss next: compare balances over time and investigate unexpected movement.

General Ledger detail: review the transactions behind balances and check expense categories.

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Leave the review with a next step.

Accounting open items: Clarity. Management priorities and recurring reviews: Growth and Vision.

Illustrative action	Sample owner	Timing
Reconcile the \$4,800 outstanding bank payments. Tie bank cash to book cash.	Accounting reviewer	Before the next close
Review Magnolia Court occupancy: 55 of 60 units, or 91.7%. Confirm the rent-roll and leasing context.	Property operations	Next operating review
Confirm the \$4,000 receivable increase and \$900 payable increase against supporting schedules.	Accounting + management	Before the cash review

What each package contributes

Package	Monthly starting price	Reporting scope
Clarity	\$750	Bookkeeping, reconciliations, Profit & Loss, Balance Sheet, and organized open items.
Growth	\$1,500	Everything in Clarity, plus cash-flow context, budget comparisons, agreed core KPIs, and recurring insight reviews.
Vision	\$3,000	Everything in Growth, plus forecasts, custom dashboards and scorecards, and leadership reviews.

A scope that fits your business

Custom dashboards may be scoped as a standalone project. Final fees depend on accounts, entities, systems, reporting needs, data condition, and responsibilities. Significant cleanup and specific regulatory filings are separately scoped. Greenkey does not offer payroll services or prepare or file income-tax returns.

Start with a free discovery call

Bring your systems, reporting questions, current challenges, and the decisions you want to support. Greenkey Accounting Services is based in Orlando, Florida, serving businesses nationwide.

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