01 / START WITH SUPPORTED BALANCES

Clarity starts with the foundation.

A fictional three-property portfolio, example period 6. The statements reconcile; the explanation connects the balances to performance and cash.

BALANCE SHEET AND PROFIT & LOSS: CLARITY, GROWTH AND VISION

Balance Sheet	Amount
Cash	$70,400
Accounts receivable	$12,600
Restricted deposit cash	$18,000
Net fixed assets	$4,699,000
Total assets	**$4,800,000**
Accounts payable	$22,000
Security-deposit liability	$18,000
Loan balance	$3,900,000
Equity	$860,000
Liabilities and equity	**$4,800,000**

Profit & Loss	Amount
Rental income, net of vacancy	$132,000
Other income	$3,000
Operating income	$135,000
Maintenance	$18,000
Utilities	$10,000
Taxes and insurance	$11,000
Management fees	$9,500
Operating expenses	$48,500
NOI	**$86,500**
Interest expense	$17,000
Depreciation	$12,000
Net income	**$57,500**

A RECONCILIATION YOU CAN FOLLOW

$75,200 bank balance - $4,800 outstanding payments = $70,400 book cash.
Assets equal liabilities plus equity. Loan and deposit balances need their own supporting records.

Fictional examples, not client work, a forecast or an industry benchmark. Scope agreed for each engagement.

02 / SEE THE MOVEMENT

A report card with context.

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

OCCUPANCY

94.2%

+0.6 percentage points

NET OPERATING INCOME

$86,500

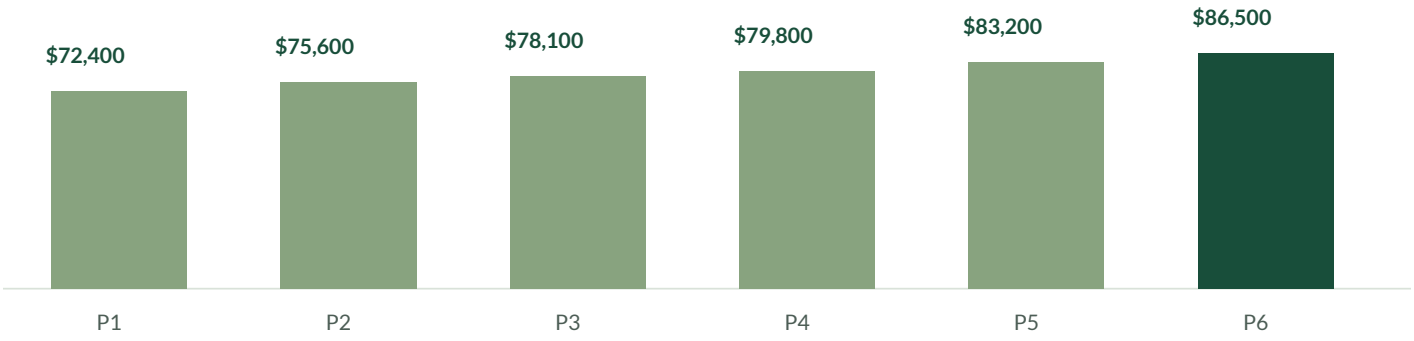
+$3,300 vs comparison

NET CASH MOVEMENT

$18,400

+$1,300 vs comparison

Six-period NOI trend



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**

Comparison values: occupancy 93.6%, NOI $83,200, vacancy loss $8,500 and net cash $17,100. Current vacancy loss is $7,200, a $1,300 decrease. Occupancy = 226 / 240, rounded to 94.2%.

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03 / UNDERSTAND THE DIFFERENCE

Profit and cash tell different stories.

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

Bridge from 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 = $17,000 interest + $20,000 principal. Net cash movement includes operating payments, debt service and capital spending. Comparison periods and definitions are agreed for each engagement.

How Tara reviews the numbers

Balance Sheet first: supporting balances and loan details.
Trailing Profit & Loss next: movement across periods.
General Ledger detail: transactions, categories and explanations.

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04 / LEAVE WITH A NEXT STEP

A useful review ends with an action.

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

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

Choose the level of support

Clarity / from $750 — Bookkeeping, reconciliations, core statements and organized open items.

Growth / from $1,500 — Clarity plus cash flow, budgets, core KPIs and recurring insight.

Vision / from $3,000 — Growth plus forecasts, custom dashboards and leadership reporting.

Final fees depend on accounts, entities, systems, data condition, reporting needs and responsibilities. Extra dashboard projects, significant cleanup and specific filings are separately scoped. No payroll services, income-tax preparation or filing, legal advice or tax advice. Based in Orlando, Florida; serving businesses nationwide.

Start with a free discovery call.

info@greenkeyaccounting.com / (407) 243-8336

Book a discovery call

Fictional examples, not client work, a forecast or an industry benchmark. Scope agreed for each engagement.