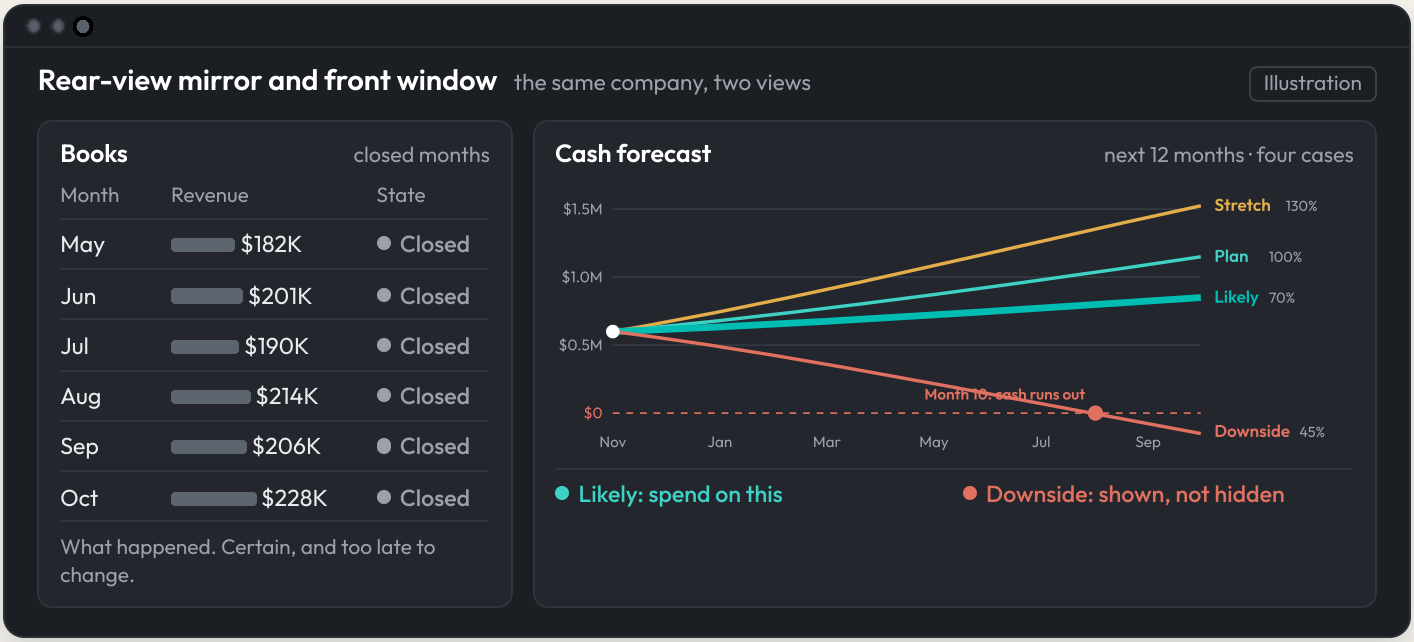
The front window, not the rear-view mirror

A best-practice guide from ImaginAItion Academies. Your books show where you have been. Run the company on what is ahead.



Four cases from one sheet of assumptions

Write one value and one source for every driver. Approve the sheet before any number goes in. Then build all four.

Stretch
130%
of Plan. What has to go right. Never spend on it.

Plan
100%
The sheet you approved.

Likely
70%
and one quarter later. Set spending here.

Downside
45%
and two quarters later. If cash runs out, show the month and the gap.

Prices stay the same in every case; only volume and timing move. The percentages are the ones we use. Set your own. The chart is an illustration.

Lagging numbers give the score. Leading numbers give the next play.

In the mirror		Through the window
Revenue last month	→	**Pipeline created this month**
Profit last quarter	→	**Signed work not yet delivered**
Cash in the bank	→	**Thirteen weeks of cash in and cash out**
Customers lost	→	**Late payments and complaints this month**

Move one lever, watch the cash

A forecast earns its keep when you can ask it a question. Change one driver and see the week it bites.

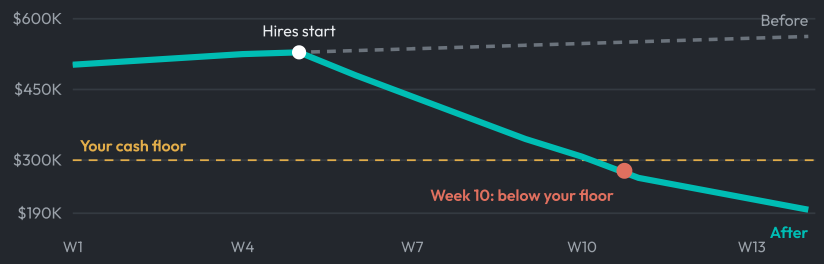
Scenario: move one lever thirteen weeks of cash — Illustration

Levers one at a time

Lever	Setting
Price	No change
Volume	No change
Headcount	+2 in week 5
Clients pay faster	No change

Low point
Week 10, below your floor

Cash, next 13 weeks before and after the change



You see week 10 while it is still week 1. Illustration, not a benchmark.

Six habits of a front-window finance team

Runway in weeks
Cash ÷ weekly net burn. Months hide the bad week.

Thirteen-week cash
Every expected receipt and payment, by week. Roll it forward every Monday.

Variance to plan
Actual minus plan, by driver. The gap is the number to manage, not the total.

Leading over lagging
Review pipeline, backlog and receivables before revenue and profit.

Decision latency
Days from a number changing to someone acting on it. Measure it.

One lever at a time
Price, volume, headcount or days to collect. Change one, read the cash line.

Ask these on Monday

Which case are we in?
Compare actuals with all four, not just Plan.

What week does cash get tight?
Name the week, and what you would cut or collect first.

What changed, and who acted?
Every variance gets an owner and a date.

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