PORTFOLIO CASE STUDY • EXECUTIVE VIEW

Financial Dashboard & Business Decision Support

Northstar Digital Marketing - a synthetic demonstration model showing how financial data can become useful management information.

NORTHSTAR DIGITAL MARKETING
FINANCIAL EXECUTIVE DASHBOARD

Management Snapshot | Sample Company — Demonstration Data

Cash on Hand	Full-Year Revenue Forecast	Forecast Operating Margin
$288,000.00	$1,198,500.00	26.51%

MONTHLY REVENUE	MONTHLY OPERATING EXPENSES	MONTHLY NET INCOME
$120,000.00	$45,000.00	$33,500.00
Average: $99,875.00	*Average: $38,250.00*	

BUSINESS PERFORMANCE | NORTHSTAR DIGITAL MARKETING

FULL-YEAR REVENUE	FULL-YEAR OPERATING EXPENSES	FULL-YEAR NET INCOME	OPERATING MARGIN
$1,198,500.00	$497,250.00	$273,750.00	22.84%

CASH FLOW & WORKING CAPITAL

CASH ON HAND	ACCOUNTS RECEIVABLE	AVG MONTHLY CASH OUTFLOW	CASH RUNWAY
$288,000.00	$42,000.00	$79,583.33	3.62 Months

REVENUE PERFORMANCE

REVENUE STREAM	REVENUE	% of TOTAL	TREND
SEO Services	$414,000.00	34.54%	8.33%
Paid Media Management	$370,500.00	30.91%	11.86%
Content Marketing	$243,000.00	20.28%	11.81%
Strategy & Consulting	$171,000.00	14.27%	11.11%

KEY PERFORMANCE INDICATORS

KPI	CURRENT	TARGET	STATUS
Gross Margin	64.33%	65.00%	WATCH
Operating Margin	22.84%	25.00%	WATCH
Recurring Revenue %	78.00%	80.00%	WATCH
Client Concentration	18.00%	20.00%	ON TARGET

PERFORMANCE AT A GLANCE	CASH VISIBILITY	KPI TRACKING	FORWARD-LOOKING INSIGHT
Revenue, profitability and margin visibility	Liquidity, A/R and cash runway	Performance versus management targets	Forecasts, trends and decision support

THE OBJECTIVE Turn accurate financial data into a clear management view of profitability, cash position, revenue performance, KPIs, forecasts, and business priorities.

PORTFOLIO CASE STUDY • ANALYSIS & FORECAST

From Reporting to Analysis

The model connects operating results to trends, targets and forward-looking expectations - so management can see both performance and direction.

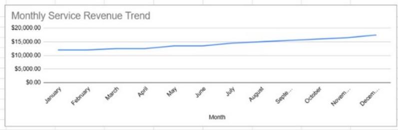
REVENUE ANALYSIS

Month	SEO	Paid Media	Content	Strategy & Other	Total Revenue
January	$29,000.00	$25,000.00	$16,500.00	$12,000.00	$82,500.00
February	$30,000.00	$26,000.00	$17,000.00	$12,000.00	$85,000.00
March	$31,000.00	$27,000.00	$18,000.00	$12,500.00	$88,500.00
April	$32,000.00	$28,000.00	$18,500.00	$12,500.00	$91,000.00
May	$33,000.00	$29,000.00	$19,000.00	$13,500.00	$94,500.00
June	$34,000.00	$30,000.00	$19,500.00	$13,500.00	$97,000.00
July	$35,000.00	$31,500.00	$20,500.00	$14,500.00	$101,500.00
August	$36,000.00	$32,000.00	$21,000.00	$15,000.00	$104,000.00
September	$37,000.00	$33,500.00	$22,000.00	$15,500.00	$108,000.00
October	$38,000.00	$34,500.00	$23,000.00	$16,000.00	$111,500.00
November	$39,000.00	$36,000.00	$23,500.00	$16,500.00	$115,000.00
December	$40,000.00	$38,000.00	$24,500.00	$17,500.00	$120,000.00
TOTALS	**$414,000.00**	**$370,500.00**	**$243,000.00**	**$171,000.00**	**$1,198,500.00**

	SEO	Paid Media	Content	Strategy & Other	Total
JAN–DEC AVG	$34,500.00	$30,875.00	$20,250.00	$14,250.00	$99,875.00
3-MO VS JAN–DEC	13.04%	17.14%	16.87%	16.96%	15.64%

Revenue Mix	% of YTD Revenue
SEO	34.54%
Paid Media	30.91%
Content	20.28%
Strategy & Other	14.27%

Recent 3-Month Trend	Change
SEO	8.33%
Paid Media	11.86%
Content	11.81%
Strategy & Other	11.11%
Total Service Revenue	10.53%



MANAGEMENT INSIGHT

Revenue growth is broad-based across all four service lines, with total revenue increasing 10.53% over the recent three-month period. SEO and Paid Media remain the largest revenue drivers, representing 34.54% and 30.91% of total revenue, while Content and Strategy & Other provide meaningful diversification. Continued growth across multiple service lines reduces dependence on any single revenue stream while supporting the full-year revenue forecast.

FORECAST

Month	Status	Revenue	Cost of Revenue	Gross Profit	Operating Expenses	Net Income	Operating Margin
January	Actual	$82,500.00	$30,500.00	$52,000.00	$38,000.00	$14,000.00	16.97%
February	Actual	$85,000.00	$31,200.00	$53,800.00	$38,500.00	$15,300.00	18.00%
March	Actual	$88,500.00	$32,000.00	$56,500.00	$39,250.00	$17,250.00	19.49%
April	Actual	$91,000.00	$33,100.00	$57,900.00	$40,000.00	$17,900.00	19.67%
May	Actual	$94,500.00	$34,000.00	$60,500.00	$40,500.00	$20,000.00	21.16%
June	Actual	$97,000.00	$35,000.00	$62,000.00	$41,000.00	$21,000.00	21.65%
July	Actual	$101,500.00	$36,200.00	$65,300.00	$42,000.00	$23,300.00	22.96%
August	Actual	$104,000.00	$37,000.00	$67,000.00	$42,500.00	$24,500.00	23.56%
September	Forecast	$108,000.00	$38,000.00	$70,000.00	$43,000.00	$27,000.00	25.00%
October	Forecast	$111,500.00	$39,000.00	$72,500.00	$43,500.00	$29,000.00	26.01%
November	Forecast	$115,000.00	$40,000.00	$75,000.00	$44,000.00	$31,000.00	26.96%
December	Forecast	$120,000.00	$41,500.00	$78,500.00	$45,000.00	$33,500.00	27.92%
FULL YEAR		**$1,198,500.00**	**$427,500.00**	**$771,000.00**	**$497,250.00**	**$273,750.00**	**22.84%**

FORECAST ANALYSIS	ACTUAL JAN–AUG	FORECAST SEP–DEC	FULL YEAR
Revenue	$744,000.00	$454,500.00	$1,198,500.00
Gross Profit	$475,000.00	$296,000.00	$771,000.00
Operating Expenses	$321,750.00	$175,500.00	$497,250.00
Net Income	$153,250.00	$120,500.00	$273,750.00
Operating Margin	20.60%	26.51%	22.84%

MANAGEMENT OUTLOOK	VALUE
Forecast Revenue Growth	22.18%
Forecast Net Income Growth	57.26%
Actual Operating Margin	20.60%
Forecast Operating Margin	26.51%
Margin Improvement	5.91%

MANAGEMENT INSIGHT

The full-year forecast projects revenue of $1,198,500 and net income of $273,750. Performance is expected to strengthen during the forecast period, with operating margin improving from 20.60% for January–August actual results to 26.51% for September–December. Forecast-period revenue growth of 22.18% and net income growth of 57.26% indicate increasing operating leverage as revenue grows faster than expenses. Maintaining cost discipline will be critical to achieving the projected 5.91-point margin improvement.

REVENUE MIX	TREND VISIBILITY	FORECAST DISCIPLINE
Shows which service lines drive growth and diversification	Makes month-to-month movement immediately understandable	Separates actual results from forward-looking expectations

MANAGEMENT INSIGHT

Revenue growth is broad-based across service lines, while the forecast shows operating margin strengthening from 20.60% for January-August actual results to 26.51% for September-December. The model is designed not merely to report results, but to identify the business story management needs to act on.

PORTFOLIO CASE STUDY • DECISION SUPPORT

Scenario Planning Turns Numbers Into Decisions

Management decisions become more useful when the financial impact can be modeled before action is taken.

SCENARIO	REVENUE IMPACT	NEW REVENUE	NEW NET INCOME	OPERATING MARGIN	Scenario	Management Takeaway
Base Forecast	0%	$1,198,500.00	$273,750.00	22.84%	Base Forecast	Healthy profitability with continued focus on margin improvement
Revenue +10%	10%	$1,318,350.00	$393,600.00	29.86%	Revenue +10%	Growth creates significant operating leverage and stronger profitability
Revenue -10%	-10%	$1,078,650.00	$153,900.00	14.27%	Revenue −10%	Lower revenue materially compresses margin; monitor costs and capacity
Lose Largest Client	-18%	$982,770.00	$58,020.00	5.90%	Lose Largest Client	Concentration risk significantly impacts profitability; diversify client base

MANAGEMENT INSIGHT

Client concentration is currently within the 20% management target; however, scenario analysis shows meaningful downside exposure. Loss of the largest client would reduce projected revenue to $982,770 and operating margin from 22.84% to 5.90%. Continued client diversification would reduce this risk.

CURRENT POSITION	RISK MODELED	PROJECTED REVENUE	PROJECTED MARGIN
Largest client = 18% of revenue	Loss of largest client	**$982,770**	**5.90%**

MANAGEMENT INSIGHT

Client concentration is currently within the 20% management target; however, scenario analysis shows meaningful downside exposure. Loss of the largest client would reduce projected revenue to $982,770 and operating margin from 22.84% to 5.90%. Continued client diversification would reduce this risk.

Bookkeeping tells you what happened. Financial analysis helps you decide what happens next.

JKG Finance & Operations • Financial analysis designed to support clearer management decisions.