

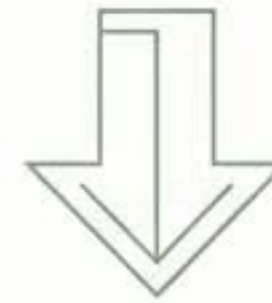
# Executive Summary: Mission Control

Viability Target

**APRIL 2026**

Projected Breakeven Point

Cost Discipline



**< 15%**

Variable Costs vs. Revenue

Protect margins against fixed overhead.

Productivity Core



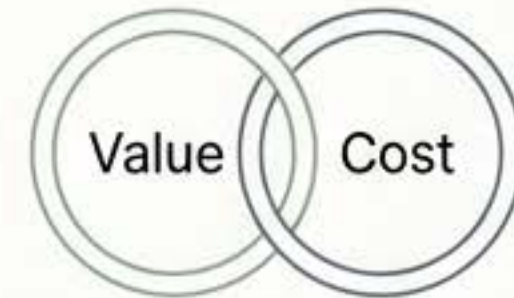
Daily Therapist Utilization

Critical threshold to cover operating expenses.

Growth Efficiency

**3:1**

CLV to CAC Ratio



\$600 Net Profit needed for every \$200 Acquisition Cost.

# Measuring True Revenue Capacity (RevPATH)

## The Physical Foundation

### The Core Question

Your rent is fixed at \$12,000/month.

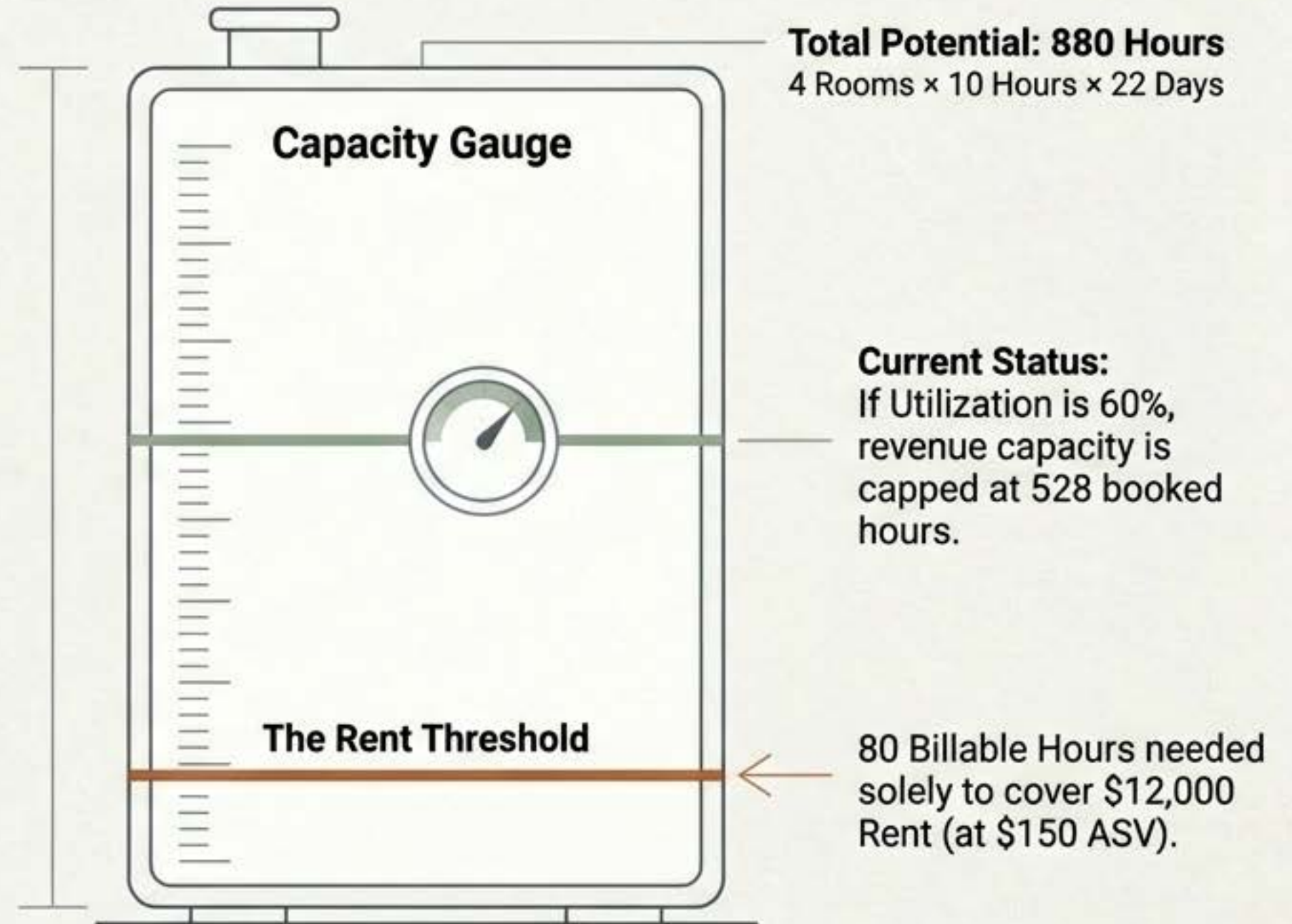
Is your grid generating enough to cover it?

Downtime is zero-revenue time.

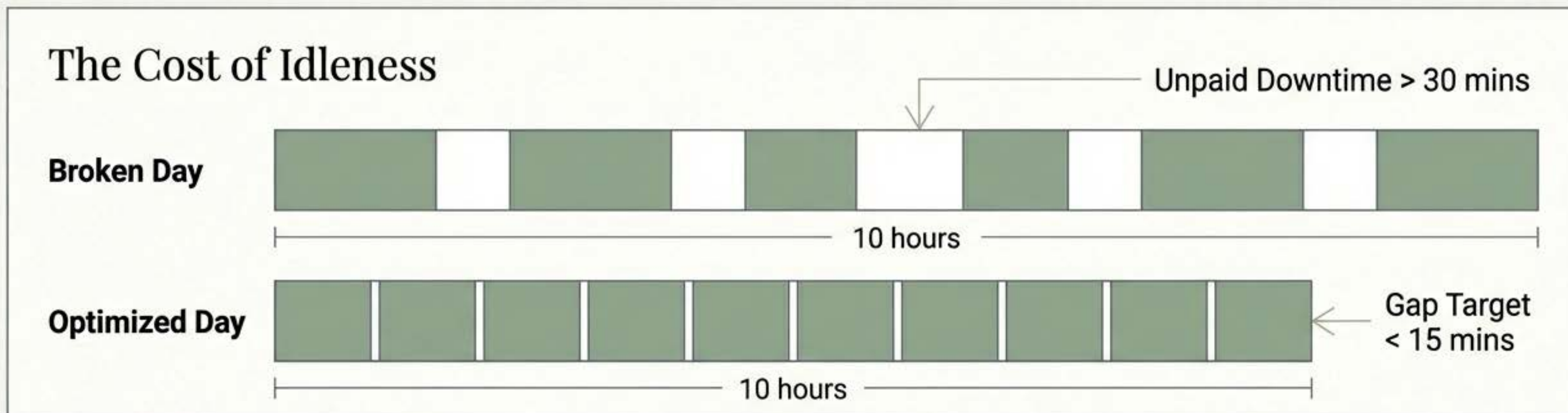


### Key Lever

Onboarding delays of 14+ days increase churn risk and drastically lower utilization rates.



# The Efficiency Trap: Therapist Utilization



## The Math

**\$45/hr** Wage + **\$600/day**  
Room Cost + **50%** Utilization =  
**\$300 Loss** before first client.

## The Targets

Safe Zone: **70%+** Daily Utilization  
Burnout Risk: **> 85%** Consistently

## Operational Trigger

If occupancy **< 65%** for 3 days:  
**Immediately pause**  
**non-essential overtime.**

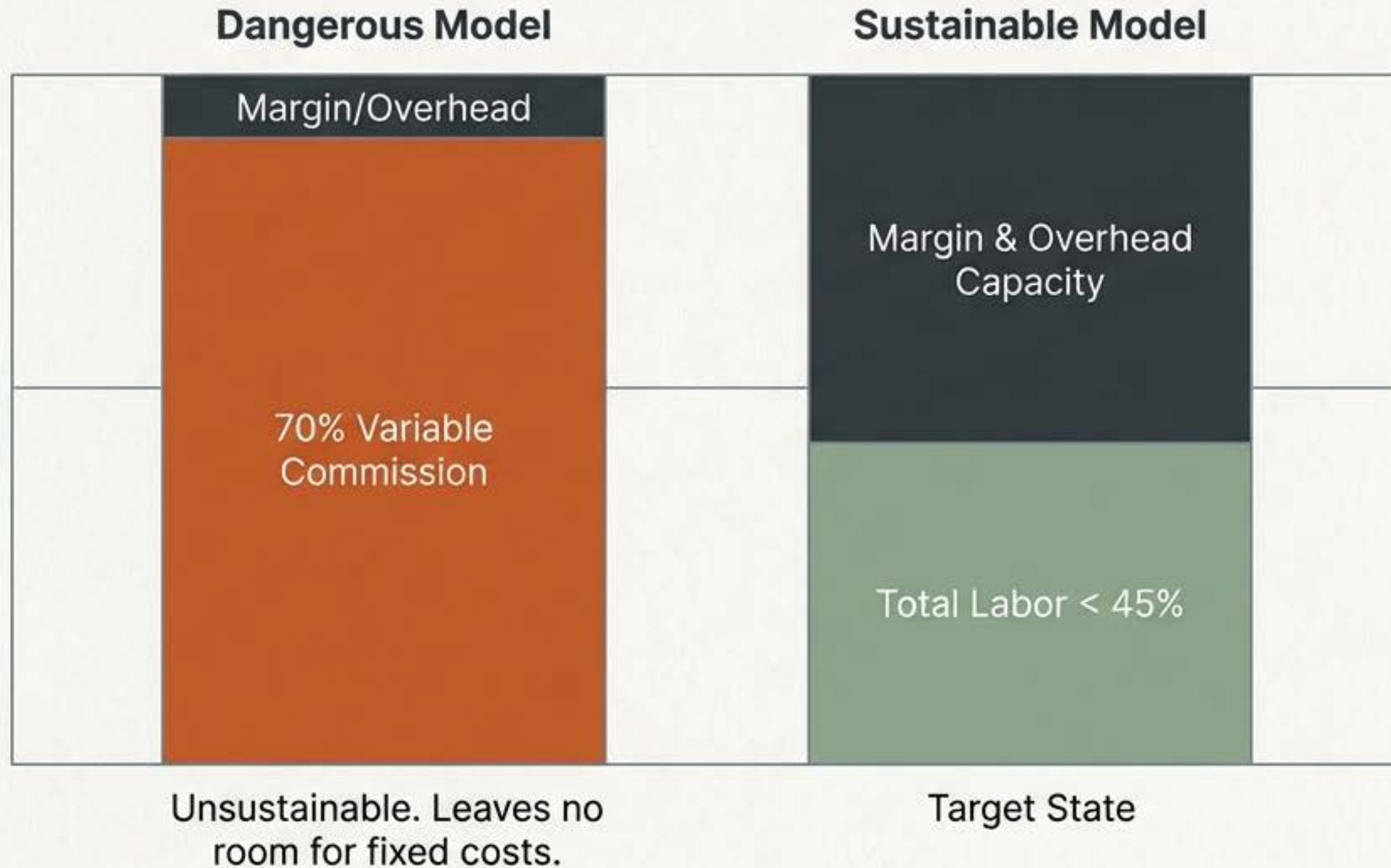
# Client Flow Dynamics & Volume Goals



## Metric: Average Daily Visits (ADV)

- **Industry Context:** 25/day indicates strong market penetration.
- **Calculation:** Total Visits ÷ Operating Days (e.g., 550 ÷ 22 = 25).
- **Actionable Insight:** Review ADV daily. If trailing, immediately adjust marketing spend or retail forecast.

# Labor Cost in Labor Cost Economics



## The Fix: Tiered Structure

Do not pay 70% flat.

Tie higher commission tiers to service volume or retail sales performance.

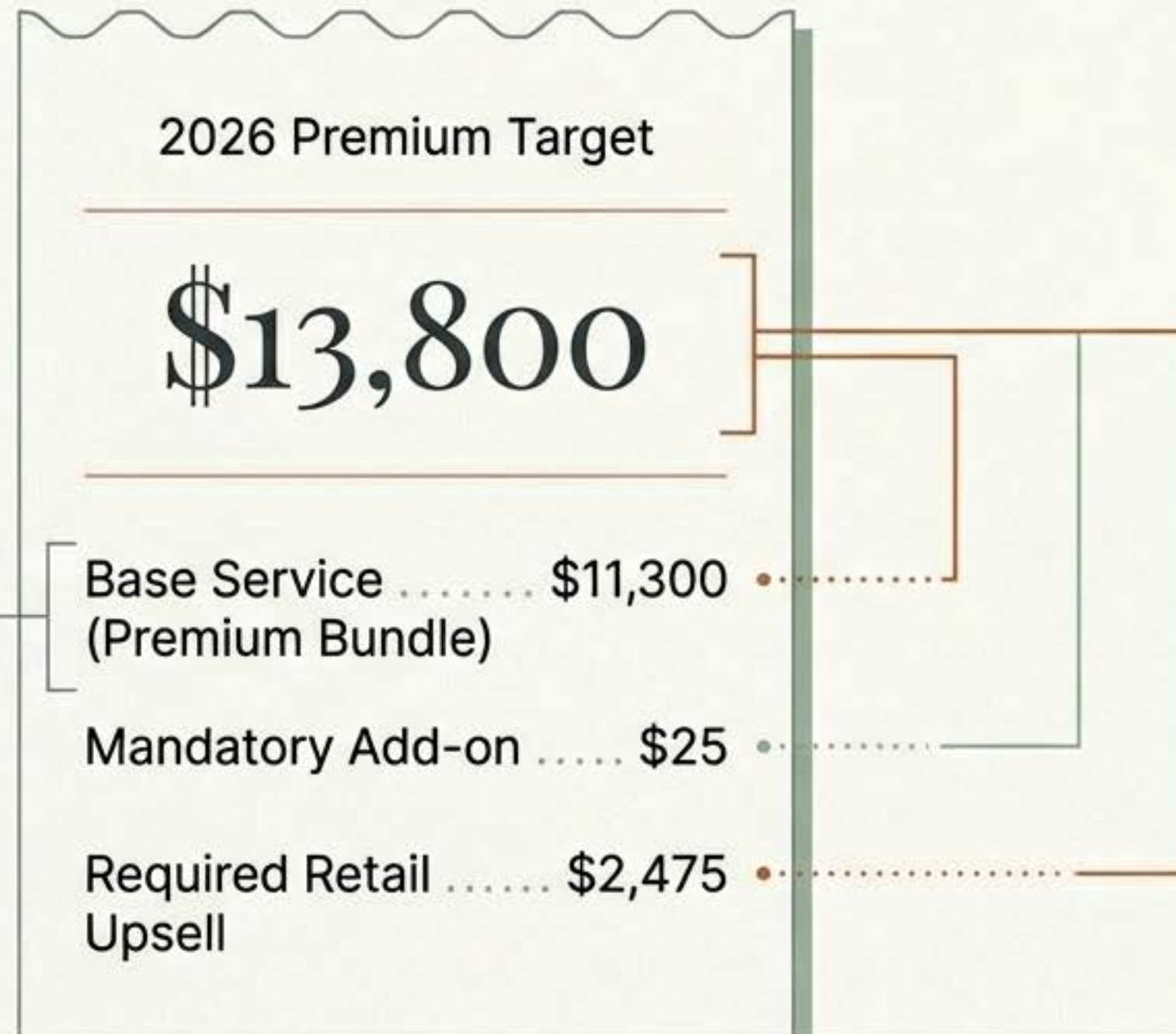
Keep fixed salaries low to absorb volatility.

# Maximizing Transaction Value (ATV)

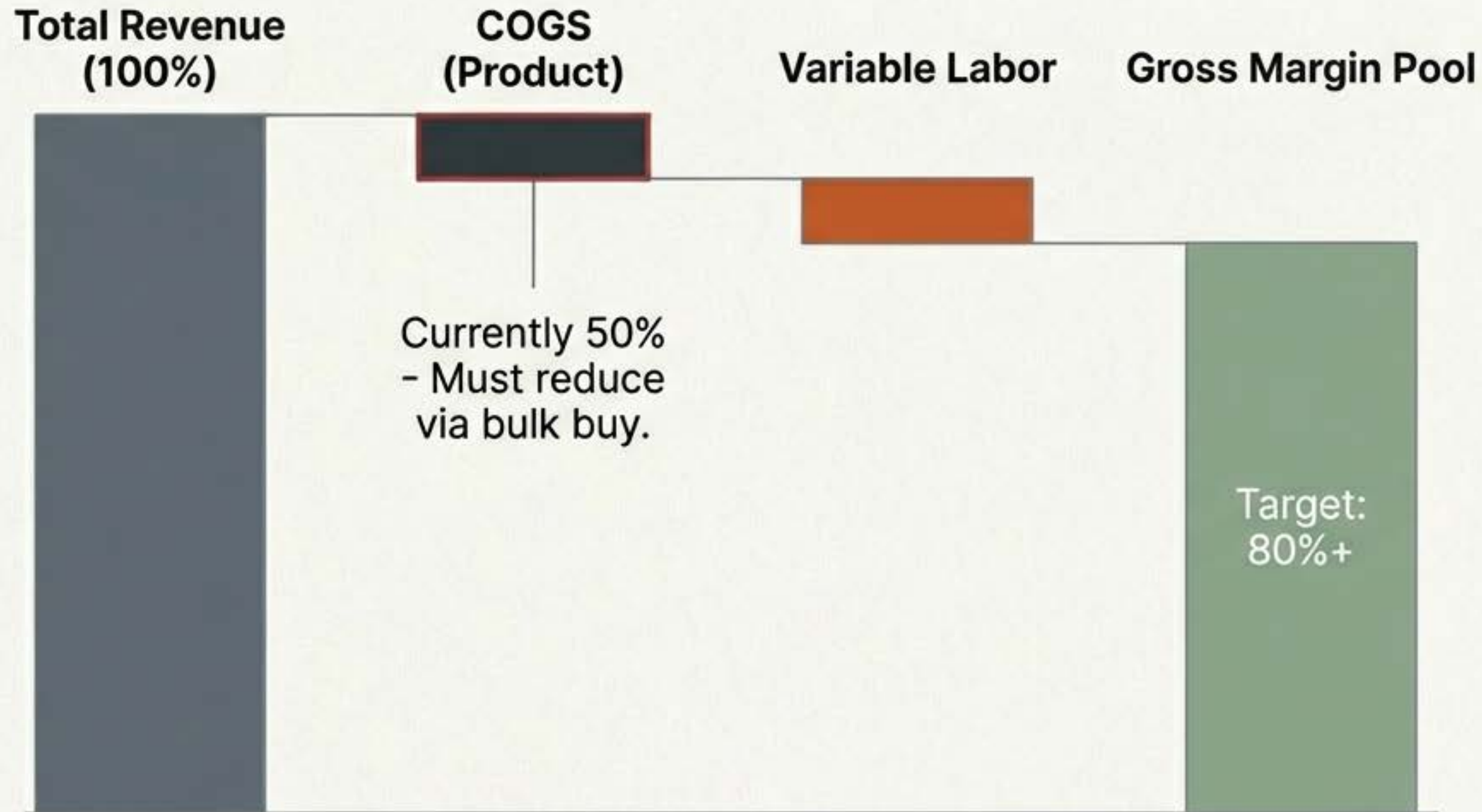
## Revenue Quality Strategy

Current Standard Spa ATV:  
\$150 - \$350

Strategy: Mandate the \$25  
add-on for every service.  
Track Attachment Rate  
distinct from base price.



# Profitability & Gross Margin Integrity



Industry Benchmark:  
60-75%.

The Warning:  
Variable costs  
(product +  
commission) must  
stay < 15% of  
revenue to protect  
margins.

$$(\text{Revenue} - \text{COGS} - \text{Variable Labor}) \div \text{Revenue} = \text{Gross Margin \%}$$

# The Survival Number: Breakeven Daily Visits

Monthly Fixed  
Burden: \$21,300  
(Rent, Salaries, Utilities)

Target Margin:  
80%

Target ATV:  
\$13,800

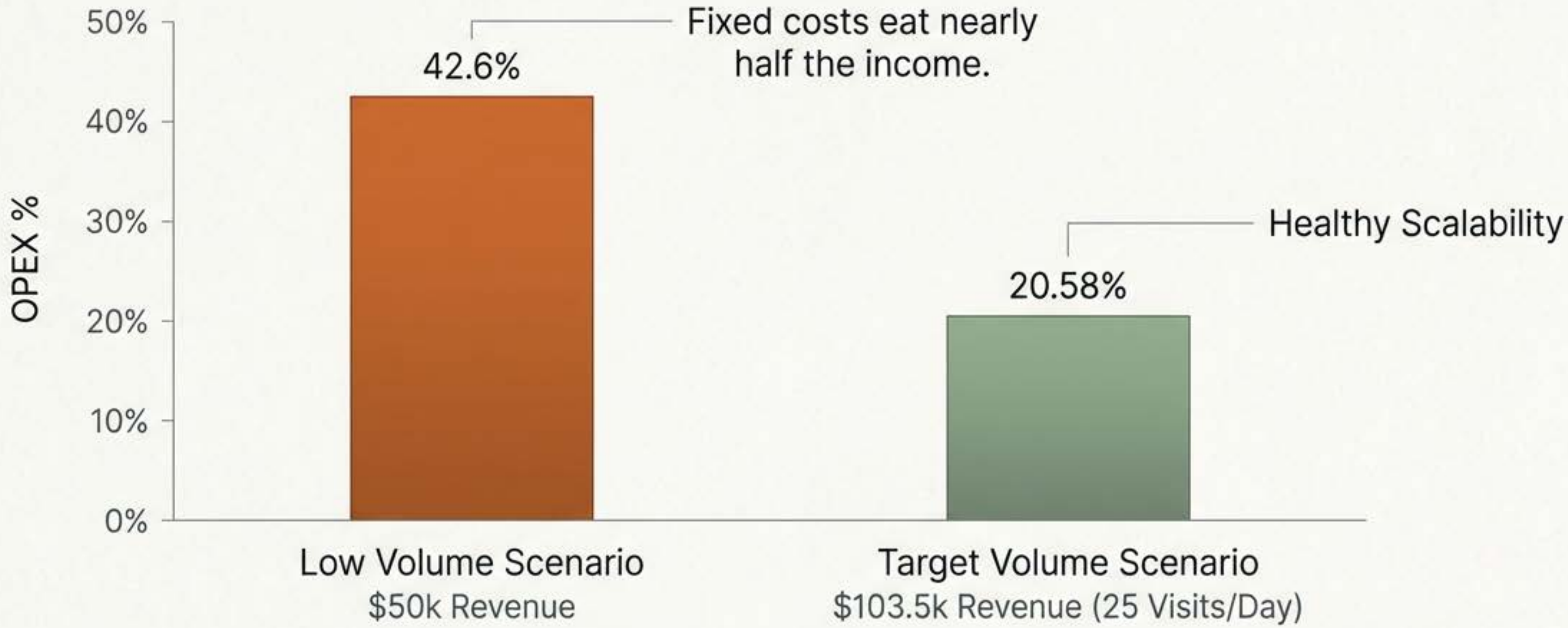
# 19.3

Visits Per Day  
Required to  
Break Even

			1	2	3	4	
5	6	Survival Zone (<20 visits)			10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
			Profit Zone (>25 visits)				
26	27	28	29	30			

Operational  
Buffer:  
Target 25  
visits/day.

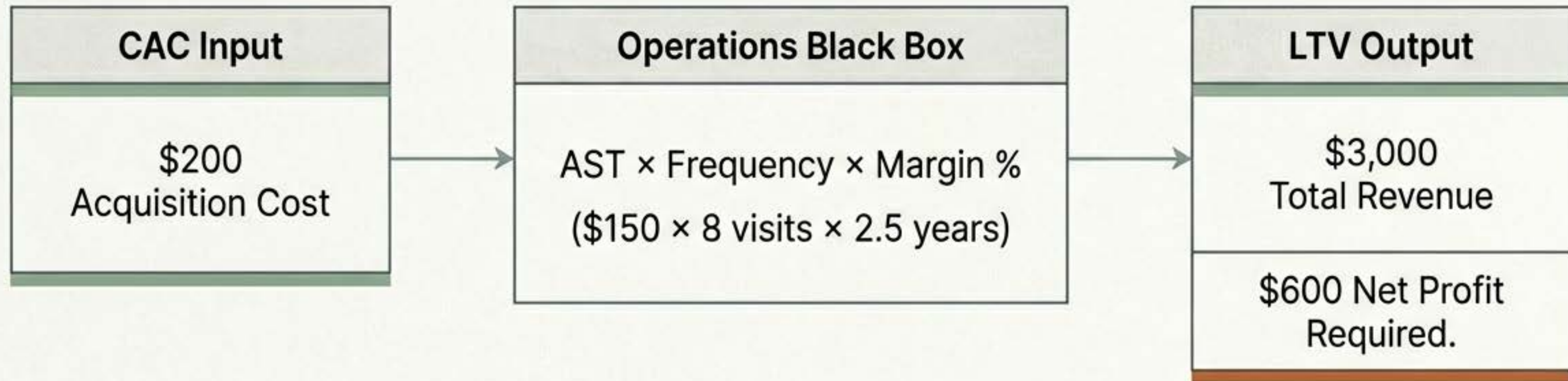
# Scalability & Operating Expense Ratio (OPEX)



Benchmark: Start-ups 40-55%. Optimized Goal < 30%

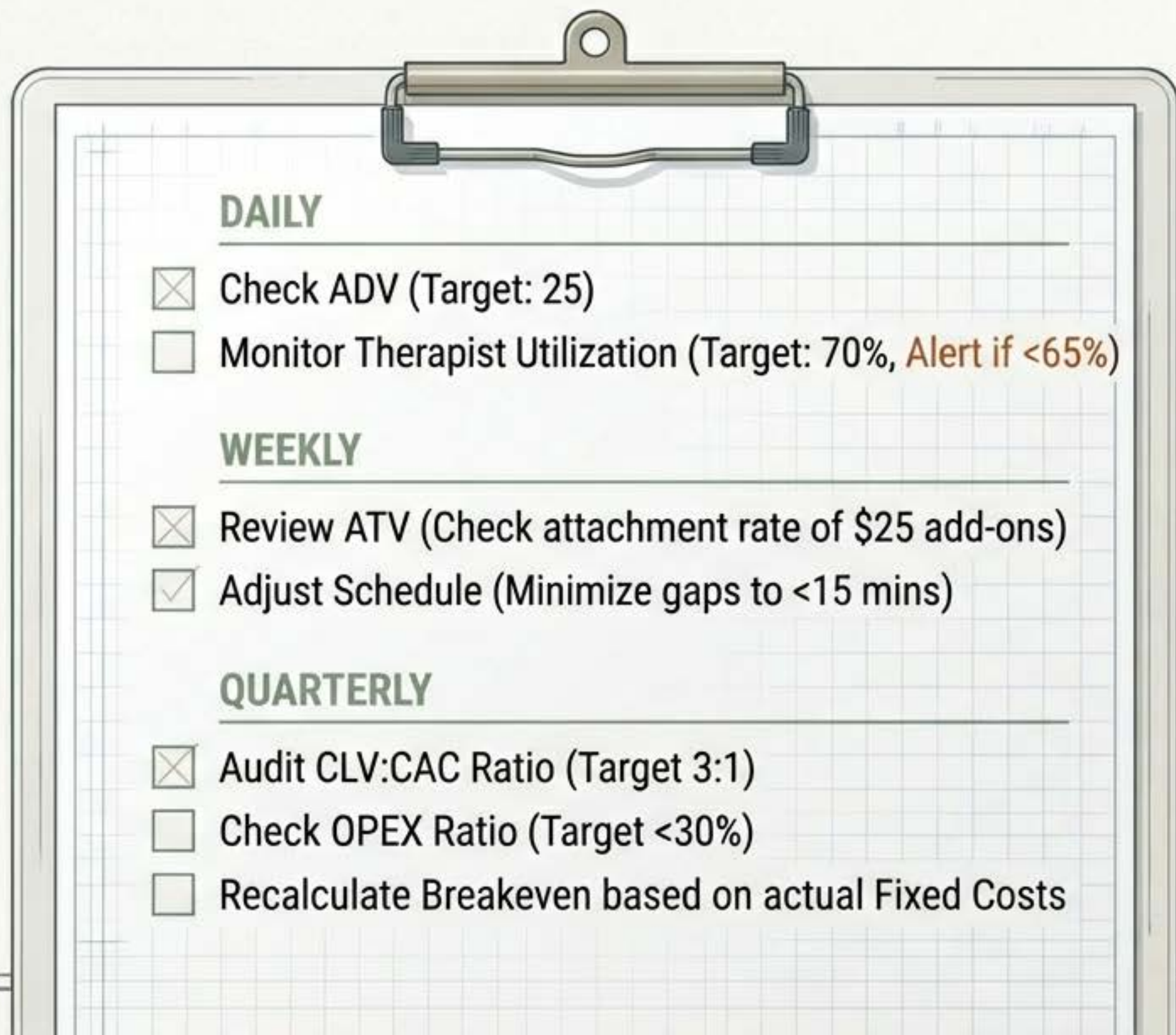
# The Economics of Retention (CLV)

The Golden Ratio:  $CLV : CAC > 3 : 1$



Action: Flag any client who hasn't booked in 90 days for immediate re-engagement.

# The Owner's Operational Checklist



**DAILY**

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- Check ADV (Target: 25)
- Monitor Therapist Utilization (Target: 70%, Alert if <65%)

**WEEKLY**

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- Review ATV (Check attachment rate of \$25 add-ons)
- Adjust Schedule (Minimize gaps to <15 mins)

**QUARTERLY**

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- Audit CLV:CAC Ratio (Target 3:1)
- Check OPEX Ratio (Target <30%)
- Recalculate Breakeven based on actual Fixed Costs



# April 2026: Breakeven & Beyond

Utilization: 70%+

Gross Margin: 80%+

Variable Costs: <15%

*High-touch service meets high-discipline finance.*