MASS4US Executive Board Pack

A concise CEO/CFO/CMO-ready export of the saved Consultant Report. It preserves the report decision logic, financial implications, growth quality, CTV yield, risks, sensitivities, and required management actions without exposing internal payloads.

BOARD RECOMMENDATION

Proceed only as a gated operating plan. Fund the next test cycle, but tie scale-up approval to CAC payback, churn, conversion, and CTV yield proof points.

RESOLUTION REQUESTED

Approve a Phase 1 budget cap of $14.3M to execute the repair version over the next 90 days. Full-scale acquisition budget of $57.1M remains gated until LTV:CAC crosses 2.0x for two consecutive months and churn is moving toward the watch/pass zone.

MONTHLY REVENUE

$108.2M

Current modeled monthly run-rate

OPERATING MARGIN

43.5%

$47.1M monthly operating profit

LTV:CAC

1.78x

Preferred board threshold is 3.0x+

CAC PAYBACK

12.2 mo

Preferred threshold is 12 months or less

MONTH-12 PAID

1.4M

Projected paid base after monthly churn/adds

DECISION GATES

1 Pass / 3 Watch / 2 Fail

Failing gates: Subscriber growth path, Unit economics

1. Executive decision memo

The live report is analytical; this export translates the same case into board-room language and the decisions leadership must make.

CEO read

Stage the decision

Approve only the next operating tranche unless decision gates are already passing. The case should be managed as a disciplined operating plan, not a blanket scale request.

CFO read

Protect payback

The budget case must earn scale through payback, LTV:CAC, operating margin, and revenue quality. CAC inflation and churn are the biggest financial release valves.

CMO read

Fix funnel quality

Do not solve weak conversion or retention with more spend. Improve trial-to-paid, paid conversion quality, and churn coverage before expanding acquisition.

Board question

Fund, pause, or gate?

The recommended answer is a gated plan: fund the next tests, define proof thresholds, and unlock broader scale only when unit economics and retention improve.

LEADERSHIP SCORECARD

PAID BASE	AD-TIER BASE	CTV AUDIENCE
1.3M	**5.5M**	**3.8M**
Current paid subscriber base	Monetized ad-tier audience	44.7% of MAU

2. Decision gates

These are the same core report signals expressed as board release criteria. Each gate has a management action so the export is useful without the live page.

Subscriber growth path

Fail

1.4M M12 paid / 1.08x base

Evidence: Modeled - requires cohort and paid-base actuals before broad scale approval. Preferred aggressive-scale gate is about 1.8x to 2.0x current paid base. Build a repair version with stronger trial conversion, lower churn, or more efficient qualified acquisition.

Unit economics

Fail

LTV:CAC 1.78x / Payback 12.2 mo

Evidence: Modeled - CAC and paid contribution require finance validation. Preferred gate is LTV:CAC 3.0x+ and CAC payback 12 months or less. Do not scale spend until CAC, conversion, ARPU, or retention moves the economics into the approval range.

Retention durability

Watch

Monthly churn 4.6%

Evidence: Needs validation - confirm with trailing churn and cohort trend, not only forecast inputs. Preferred gate is 4.0% or lower; 4.0% to 6.0% is a watch zone. Prioritize save offers, onboarding quality, and content engagement before adding more paid acquisition.

Operating margin

Pass

Operating margin 43.5%

Evidence: Modeled - cost ownership and finance sign-off required before approval. Preferred gate is 15%+; below breakeven is not a scale case. Treat margin as the board release valve: budget should unlock as operating proof improves.

CTV monetization

Watch

CTV share 44.7% / Fill 62.0% / Yield $16.34

Evidence: Partially verified - ad-ops evidence should confirm fill, eCPM, completion, and demand depth. Preferred gate is CTV share 30%+ with fill rate 70%+ and positive yield. Secure demand commitments and yield floors before relying on CTV revenue in the budget case.

Commercial confidence

Watch

Confidence 67/100

Evidence: Modeled - update after actual CAC, churn, ARPU, funnel, and CTV evidence is captured. Preferred gate is 75/100 after upside assumptions are validated. Add actual evidence before presenting the case as an approval-ready growth plan.

3. CFO finance read

Revenue and cost quality, expressed as a decision-grade finance view rather than a raw calculation appendix.

REVENUE RUN-RATE

$108.2M

Modeled monthly revenue

OPERATING PROFIT

$47.1M

43.5% operating margin

ACQUISITION SPEND

$4.8M

$68.00 CAC on modeled conversions

PAID LTV

$121.12

Contribution-based paid customer value

PAID CONTRIBUTION

$5.57

Monthly contribution per paid user

COST LOAD

$66.2M

Operating cost including acquisition

CASH BRIDGE

Cash burn and bridge-to-breakeven

Starting monthly revenue	Current monthly run-rate before paid-base movement	$108.2M
Revenue lost to churn	59.0K churned paid users x $12.99	-$766.1K
Revenue from gross adds	70.0K gross adds x $12.99	$909.3K
CAC spend on gross adds	70.0K gross adds x $68.00	-$4.8M
Net monthly cash impact	Near-term cash drag from churn replacement and acquisition spend	-$4.6M

CFO IMPLICATION

Despite positive operating margin, the cash bridge shows whether churn replacement and acquisition spend are draining cash before the paid base stabilizes. The board should fund the repair plan only with a clear spend cap and proof milestones.

COMMERCIAL MIX

Paid subscription

$16.7M

1.3M paid x $12.99

Ad-tier subscription

$27.4M

5.5M ad-tier x $4.99

CTV advertising

$62.1M

3.8M CTV users, 62% fill

Paid-user ads

$990.0K

$0.90 per paid user

Commerce

$3.4M

8.5M MAU x $0.40

COST COMMITMENTS

Content serving

$40.8M

$4.80 per MAU

Infrastructure/CDN

$8.1M

$0.95 per MAU

G&A/support

$6.4M

$0.75 per MAU

Platform fees

$6.2M

14.0% of subscriptions

Acquisition spend

$4.8M

70.0K conversions x $68.00

4. CMO growth and retention read

The report-page funnel and paid-base movement, translated into marketing decisions and board-level proof points.

TRIAL STARTS

400.0K

Monthly trial starts in the case

PAID CONVERSIONS

70.0K

Monthly conversions to paid

TRIAL-TO-PAID

17.5%

Preferred 8.0%+ threshold

FREE-TO-PAID

1.27%

Conversion pressure on ad-tier/free base

MONTHLY CHURN

4.6%

Preferred 4.0% or lower

CHURN COVERAGE

119%

Conversions versus first-month churn

CMO IMPLICATION

If conversion quality and churn coverage are weak, media scale will make the plan larger but not healthier. The marketing plan should prove better conversion and retention before asking the board for broader spend.

5. CTV and advertising yield read

CTV is presented as an executive revenue dependency: audience, yield, fill, completion, and resilience under demand stress.

CTV USERS

3.8M

44.7% of MAU

CTV AD REVENUE

$62.1M

Monthly CTV advertising contribution

FILL RATE

62.0%

Demand availability signal

COMPLETION

87.0%

Ad viewing quality signal

VIEWING HOURS

65.0

Monthly hours per user

CTV ECPM

$26.00

Modeled CTV demand price

AD-SALES IMPLICATION

The board should treat CTV revenue as bankable only when fill rate, completion, and eCPM are backed by demand commitments or repeatable sales evidence.

6. Risk register and downside sensitivity

A concise stress test for the board: what can break the case, how severe it is, and what the downside does to headline metrics.

Unit economics may not support scale

High risk

LTV:CAC is 1.78x and CAC payback is 12.2 mo. Scale spend only after acquisition efficiency improves.

Retention leakage can overpower acquisition

Medium risk

Monthly churn is 4.6%, while conversion coverage of first-month churn is 119%.

CTV yield dependency needs proof

High risk

CTV advertising contributes $62.1M per month at 62.0% fill and $26.00 eCPM.

Marketing can mask a weak funnel

Medium risk

Trial-to-paid is 17.5%. A higher media budget should not be used as the primary fix for conversion quality.

Audience basis requires alignment

Medium risk

Explicit ad-tier users differ from share-implied users by -25.0K, worth about -$124.8K in monthly subscription revenue.

BOARD SENSITIVITY CASES

Base Case

1.4M M12 paid

Current saved assumptions. Baseline path for the current plan: revenue $108.2M, LTV:CAC 1.78x, payback 12.2 mo.

Downside Stress

1.3M M12 paid

Churn +1 point, CAC +10%, CTV fill -15 points. Risk envelope if core economics move against the plan: revenue $68.3M, LTV:CAC 1.33x, payback 13.4 mo.

Upside Repair

1.3M M12 paid

Trial conversion repaired to 15%. What better execution can look like if the funnel is repaired: revenue $83.3M, LTV:CAC 1.78x, payback 12.2 mo.

7. Management action plan

Concrete next moves that turn the report from analysis into a board-manageable operating plan.

CFO: Run CAC discipline case

Model CAC at $66.86 or lower

Proof required: Payback at or below 12 months and LTV:CAC trending to 3.0x.

CMO: Repair trial quality before scaling media

Move paid conversions toward 70.0K per month

Proof required: Trial-to-paid reaches 8.0%+ without increasing churn.

Product/Retention: Reduce churn drag

Test churn at 4.0%

Proof required: Month-12 paid base improves while acquisition spend stays disciplined.

Ad Sales: Lock CTV yield confidence

Fill rate at 85% with protected eCPM

Proof required: CTV revenue remains resilient in downside sensitivity.

CEO: Stage-gate budget approval

Release budget in tranches, not all at once

Proof required: At least four of six decision gates are Pass or improving for two reporting cycles.

8. Twelve-month paid-base trajectory

A month-by-month view of the paid base, revenue path, gross adds, churn, and net movement. This keeps the detailed report trajectory in the PDF without turning the export into a spreadsheet appendix.

MONTH 1

1.3M paid **$109.1M**

Gross adds 70.0K | Churn 59.0K | Net 11.0K

MONTH 2

1.3M paid **$110.0M**

Gross adds 70.0K | Churn 59.5K | Net 10.5K

MONTH 3

1.3M paid **$110.9M**

Gross adds 70.0K | Churn 60.0K | Net 10.0K

MONTH 4

1.3M paid **$111.7M**

Gross adds 70.0K | Churn 60.4K | Net 9.6K

MONTH 5

1.3M paid **$112.4M**

Gross adds 70.0K | Churn 60.9K | Net 9.1K

MONTH 6

1.3M paid **$113.2M**

Gross adds 70.0K | Churn 61.3K | Net 8.7K

MONTH 7

1.3M paid **$113.9M**

Gross adds 70.0K | Churn 61.7K | Net 8.3K

MONTH 8

1.4M paid **$114.5M**

Gross adds 70.0K | Churn 62.1K | Net 7.9K

MONTH 9

1.4M paid **$115.2M**

Gross adds 70.0K | Churn 62.4K | Net 7.6K

MONTH 10

1.4M paid **$115.8M**

Gross adds 70.0K | Churn 62.8K | Net 7.2K

MONTH 11

1.4M paid **$116.4M**

Gross adds 70.0K | Churn 63.1K | Net 6.9K

MONTH 12

1.4M paid **$116.9M**

Gross adds 70.0K | Churn 63.4K | Net 6.6K

9. Basis and use notes

These notes make the export safe for a board room: transparent enough to explain the case, concise enough to avoid exposing internal data structures.

Audience basis

8.5M MAU

Paid, ad-tier, free, and CTV audiences are summarized as executive planning numbers. The report-page logic is preserved, but raw payloads are intentionally excluded.

Ad-tier alignment

-25.0K gap

Explicit ad-tier users are compared with share-implied users. Revenue sensitivity is about -$124.8K monthly.

Export scope

Board pack

This PDF excludes raw JSON, internal benchmark snapshots, debug outputs, and full payload appendices. It is designed for leadership discussion, not internal data reconciliation.

Recommended use

Decision support

Use this pack to decide whether to fund, gate, or pause the plan. Use the live report for deeper analyst review if leadership asks for calculation-level traceability.

CLOSE

The board-ready answer is not simply whether revenue is large. It is whether the plan can scale with disciplined CAC, tolerable churn, credible CTV yield, and measurable conversion quality.