Majority Media

PATHOPTIMIZE™ · SAMPLE DELIVERABLE EXCERPT

Profit-Leak Analysis & Scaling Pathway

Three excerpts from a PathOptimize™ engagement, a year after the business was built out: where profit is leaking, the delegation plan and the staged scaling pathway.

ILLUSTRATIVE SAMPLE Northfield Ledger Co. is a fictional business. This excerpt shows the format and depth of the deliverable. It is not client work, and the figures are invented for illustration, not results.

The business at a glance

Business	Northfield Ledger Co. (fictional)
Stage	A year after PathBuild™ and PathOperate™: tiers and systems in place
Team	Owner plus three bookkeepers
Clients	52 monthly clients
Diagnosis	PathEval™: mostly Keep across all four areas, but growth capped by the owner's time and margins thinner than expected

1. Profit-leak analysis

Estimated annual cost of each leak, using a blended billing rate of $85 per hour. All figures are illustrative estimates.

Leak	Evidence	Est. annual cost	Fix	Priority
Unbilled scope creep on remaining hourly clients	22 unbilled hours a month across 8 clients	$22,440	Move to tiers at renewal; bill extras per transaction	1
Owner reviewing every file	30 owner hours a month on routine checks	Capacity (see below)	Review only Review-tier files and flagged closes	1
Chasing late payments	5 hours a month on reminders	$5,100	Card-on-file billing on the 1st of the month	2
Unused software subscriptions	3 tools no longer used	$2,244	Cancel; consolidate into the CRM	3
Total quantified leaks		**$29,784**		

The biggest constraint isn't on the list as a dollar figure: 30 owner hours a month on routine reviews is the time the business needs for sales and quarterly reviews.

2. Growth constraints

Constraint	What it caps	Resolution
Owner reviews every close	New clients: the owner can't review more files	A senior bookkeeper reviews standard closes; the owner reviews Review-tier only
No one else sells	Growth depends on the owner's calendar	Fit calls handled from a script by the senior bookkeeper
Payroll knowledge sits with one person	Payroll clients when that person is out	Payroll SOP plus cross-training a second bookkeeper

3. Delegation plan

Owner keeps	Delegate	Automate
Review-tier quarterly calls Pricing and proposals Hiring	Standard close reviews (senior bookkeeper) Fit calls (senior bookkeeper) Payroll backup (second bookkeeper)	Payment reminders Document requests Monthly P&L delivery

4. Scaling pathway

Stage	Focus	Move on when…
Stage 1	Free the owner: delegation plan in place, leaks fixed	Owner review time is under 10 hours a month for two months
Stage 2	Grow Review-tier clients through quarterly calls	Review tier is 30% of clients, and close-by-the-10th holds at 95%
Stage 3	Add a fourth bookkeeper and a second trade niche	Capacity stays under 85% for a full quarter

NOTE A scaling pathway sets checkpoints, not promises. Each stage moves forward only when its benchmark is met.