THE 80/20 INSTITUTE

Comfort Pro Heating & Air

Board Book

November 29, 2026

The periods shown in this report. PGOS, from the company file.

The 80/20 Institute

Contents

1. Findings 3
2. Profit Bridge 5
3. Initiatives 7
4. Scorecard 9
5. Which dollar KPI holds the actual 12
6. The Critical Few 13

Findings

Sample company. These aren't your numbers.

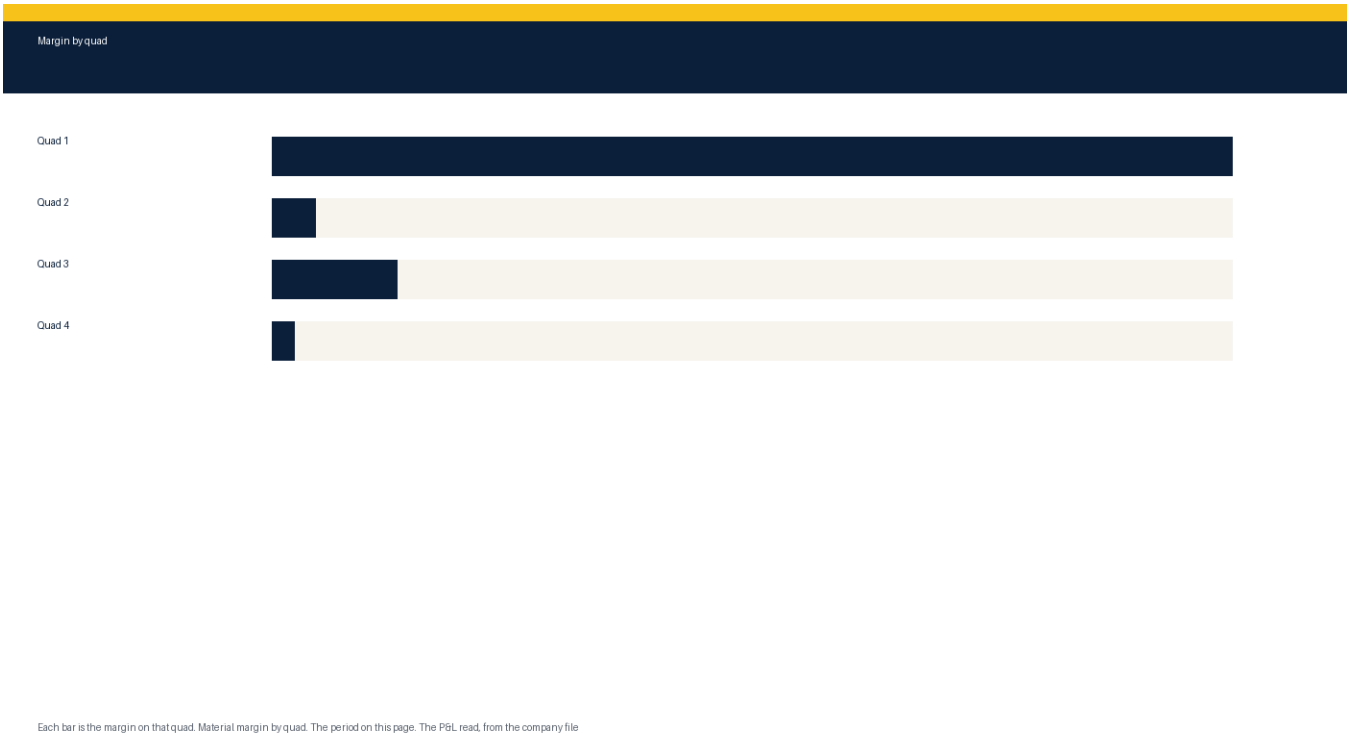
Comfort Pro Heating & Air. About $3M of sales in the latest full year, as of September 30, 2026, and about 25 people.

Right to Grow is 1.41.

Quad 1 is 76.2% of sales.

Quad 4 is 6.0% of sales ($180K).

Overhead is 22.2% of sales ($666K).



Each bar is the margin on that quad. Material margin by quad. The period on this page. The P&L read, from the company file

Where sales and margin sit

Quad	Meaning	Sales	Share	Margin	Margin %	Customers	Products
Quad 1	A customers buying A products	$2.3M	76.2%	$1.6M	67.9%	9	3
Quad 2	A customers buying B products	$230.3K	7.7%	$70.8K	30.7%	9	12

Quad	Meaning	Sales	Share	Margin	Margin %	Customers	Products
Quad 3	B customers buying A products	$304.1K	10.1%	$202.2K	66.5%	15	3
Quad 4	B customers buying B products	$180K	6.0%	$36K	20.0%	51	12

Profit Bridge

Sized plan $104.1K. Counted once from sourced lines. The line total matches.

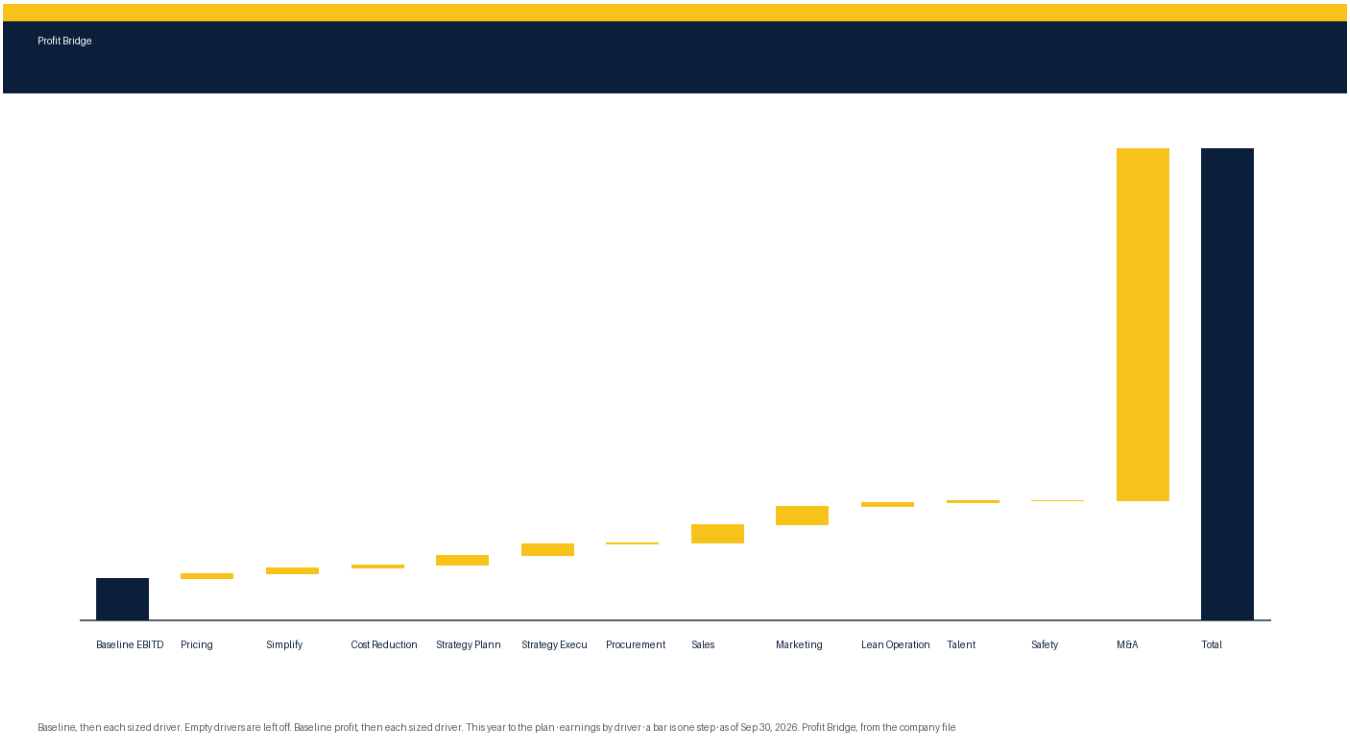
Baseline EBITDA $270K.

Sized plan $104.1K.

Recorded actual $33.9K.

This year to the plan · earnings by driver · a bar is one step · as of Sep 30, 2026

Profit Bridge, from the company file



Baseline, then each sized driver. Empty drivers are left off. Baseline profit, then each sized driver. This year to the plan · earnings by driver · a bar is one step · as of Sep 30, 2026. Profit Bridge, from the company file

Baseline, then each sized driver. Empty drivers are left off. Baseline profit, then each sized driver. This year to the plan · earnings by driver · a bar is one step · as of Sep 30, 2026. Profit Bridge, from the company file

Profit Bridge

Source	Plan	Actual	Status
Pricing	$30.7K	Not recorded	at_risk
Simplify	$36K	Not recorded	at_risk
Cost Reduction	$21.5K	Not recorded	at_risk

Source	Plan	Actual	Status
Strategy Planning	$59.4K	$48.6K	On track
Strategy Execution	$73.8K	$49.5K	On track
Procurement	$7,296	$7,296	On track
Sales	$117.8K	Not recorded	at_risk
Marketing	$117.2K	Not recorded	at_risk
Lean Operations	$24K	$18.4K	On track
Talent	$12K	$5,419	Off track
Safety	$3,238	$2,799	On track
M&A	$2.3M	$2.2M	On track

Initiatives

Initiatives

Initiative	Owner	Plan	Actual
Reprice maintenance plans at renewal	Sales	Not yet sized	Not recorded
Bill every callback and after-hours visit	Operations	Not yet sized	Not recorded
Set a minimum charge on small one-off jobs	Operations	Not yet sized	Not recorded
Hold the price floor on core accounts	Tasha Greene	Not yet sized	Not recorded
Visit every core account this quarter	Tasha Greene	Not yet sized	Not recorded
On-time delivery back to the goal	Mike Sorensen	Not yet sized	Not recorded
Exit the unprofitable tail	Mike Sorensen	Not yet sized	Not recorded
Gross margin holds at the year plan	Linda Park	Not yet sized	Not recorded
Receivables inside terms	Linda Park	Not yet sized	Not recorded
A backup named for each lead seat	Linda Park	Not yet sized	Not recorded
Open seats in the largest crew	Linda Park	Not yet sized	Not recorded
One new offer for core accounts	Ray Delgado	Not yet sized	Not recorded
Second quote on the top two vendors	Mike Sorensen	Not yet sized	Not recorded
Forecast only deals with a date and a way out	Tasha Greene	Not yet sized	Not recorded

Initiative	Owner	Plan	Actual
Name the wallet the l argest account buys elsewhere	Tasha Greene	Not yet sized	Not recorded
Name the step that s ets the promise date	Mike Sorensen	Not yet sized	Not recorded
Hold a weekly look a t scrap or callbacks	Mike Sorensen	Not yet sized	Not recorded
Close the month by t he eighth working da y	Linda Park	Not yet sized	Not recorded
Cash and the coven ant on the first page	Linda Park	Not yet sized	Not recorded
Finish the quarterly r eviews that are still b lank	Linda Park	Not yet sized	Not recorded
Decide the seat that has stopped growing	Linda Park	Not yet sized	Not recorded
Write the stop rule b efore the next offer i s funded	Ray Delgado	Not yet sized	Not recorded
Take dead items off t he quote form	Ray Delgado	Not yet sized	Not recorded
One-page pack sign ed for the last month	Ray Delgado	Not yet sized	Not recorded
Red scorecard rows have an owner	Ray Delgado	Not yet sized	Not recorded
Second source nam ed for the single-sou rce part	Mike Sorensen	Not yet sized	Not recorded
Walk away from the quote below the floor	Tasha Greene	Not yet sized	Not recorded

Scorecard

Measures

Measure	Owner	Goal	Current	Owner read
Revenue	Linda Park	$750,000	$781,267	
Gross margin	Linda Park	62.0%	62.0%	
Overhead	Linda Park	under $166,500	$173,441	
Overhead share of sales	Linda Park	under 22.2%	22.2%	
Right to Grow	Linda Park	2	1.41	
Quad 4 share of sales	Linda Park	under 10.0%	6.0%	
On-time delivery	Mike Sorensen	95.0%	96.0%	
Callbacks or rework	Mike Sorensen	under 4.5%	6.4%	
Quote cycle days	Tasha Greene	under 3.2 days	3.4 days	
Core accounts covered	Tasha Greene	90.0%	85.9%	
Discount beyond the floor	Tasha Greene	under 6.0%	5.2%	
Receivables past terms	Linda Park	under 11.0%	9.5%	
Inventory or parts turns	Mike Sorensen	6.4	6.91	
Overtime share	Linda Park	under 8.0%	6.9%	
Open seats	Linda Park	under 6	8.52	
Reviews finished	Linda Park	91.0%	86.9%	
Voluntary turnover	Linda Park	under 12.0%	12.7%	

Measure	Owner	Goal	Current	Owner read
Safety near misses logged	Mike Sorensen	8	8.64	
Recordable incidents	Mike Sorensen	under 2	1.72	
First-pass yield or first-time fix	Mike Sorensen	92.0%	93.0%	
Vendor bids opened	Mike Sorensen	4	4.32	
Single-source items	Ray Delgado	under 11	15.62	
Dead catalog items	Ray Delgado	under 8	8.48	
New offer pipeline	Ray Delgado	3	2.85	
Price book compliance	Tasha Greene	86.0%	87.0%	
Unprofitable customers	Mike Sorensen	under 9	7.74	
Unprofitable items	Ray Delgado	under 6	5.16	
Month close day	Linda Park	5.0 days to 8.0 days	6.5 days	
Cash collected this week	Linda Park	$57,692	$117,441	
Win rate on core quotes	Tasha Greene	36.0%	34.2%	
Training hours	Linda Park	120 hours	114 hours	
Backlog weeks	Mike Sorensen	4 to 8	6	
Scrap or warranty	Mike Sorensen	under $4,500	$3,870	
Freight given away	Linda Park	under $3,000	$2,580	

Measure	Owner	Goal	Current	Owner read
Decisions written	Ray Delgado	4	4.32	
Emergency response hours	Mike Sorensen	under 6 hours	9 hours	
Contract renewal rate	Tasha Greene	87.0%	83.1%	
Technician utilization	Mike Sorensen	68.0% to 84.0%	85.0%	
First-visit fix	Mike Sorensen	81.0%	82.0%	
Gross profit	Linda Park	$465,000	$484,386	
Contribution after overhead	Linda Park	$298,500	$310,944	

Which dollar KPI holds the actual

This pack. Dollar KPIs on this pack. Each bar is one KPI. A KPI that is not in dollars stays off. A blank stays off. A loss stays off. The longest bar holds the most. Nothing here posts.

Each bar is the actual already named for that dollar KPI. A percent, a count, a day count, and any other unit stay off this chart. A blank actual stays off. It is not stored as zero. A loss stays off. A known zero stays on the chart. The longest bar holds the most. The chart shows the eight largest. The rest stay on the KPI list. Nothing posts.

Dollar KPIs

KPI	Actual
Revenue	$781.3K
Gross profit	$484.4K
Contribution after overhead	$310.9K
Overhead	$173.4K
Cash collected this week	$117.4K
Scrap or warranty	$3.9K
Freight given away	$2.6K

The Critical Few

The Critical Few on track or done: 2 of 3.

The Critical Few

Item	Owner	Status	Target
Reprice maintenanc e plans at renewal	Sales	On track	Reprice maintenanc e plans at renewal
Bill every callback an d after-hours visit	Operations	Off track	Bill every callback an d after-hours visit
Set a minimum char ge on small one-off j obs	Operations	On track	Set a minimum char ge on small one-off j obs
Hold the price floor o n core accounts	Tasha Greene	On track	
Visit every core acco unt this quarter	Tasha Greene	On track	
On-time delivery bac k to the goal	Mike Sorensen	On track	
Exit the unprofitable tail	Mike Sorensen	Off track	
Gross margin holds at the year plan	Linda Park	On track	
Receivables inside t erms	Linda Park	On track	
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Open seats in the lar gest crew	Linda Park	Off track	
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Item	Owner	Status	Target
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Name the wallet the l argest account buys elsewhere	Tasha Greene	Not started	
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Hold a weekly look a t scrap or callbacks	Mike Sorensen	On track	
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