Comfort Pro Heating & Air

Board Pack

November 29, 2026

The period on the board pack. Board pack, from the company file.

The 80/20 Institute

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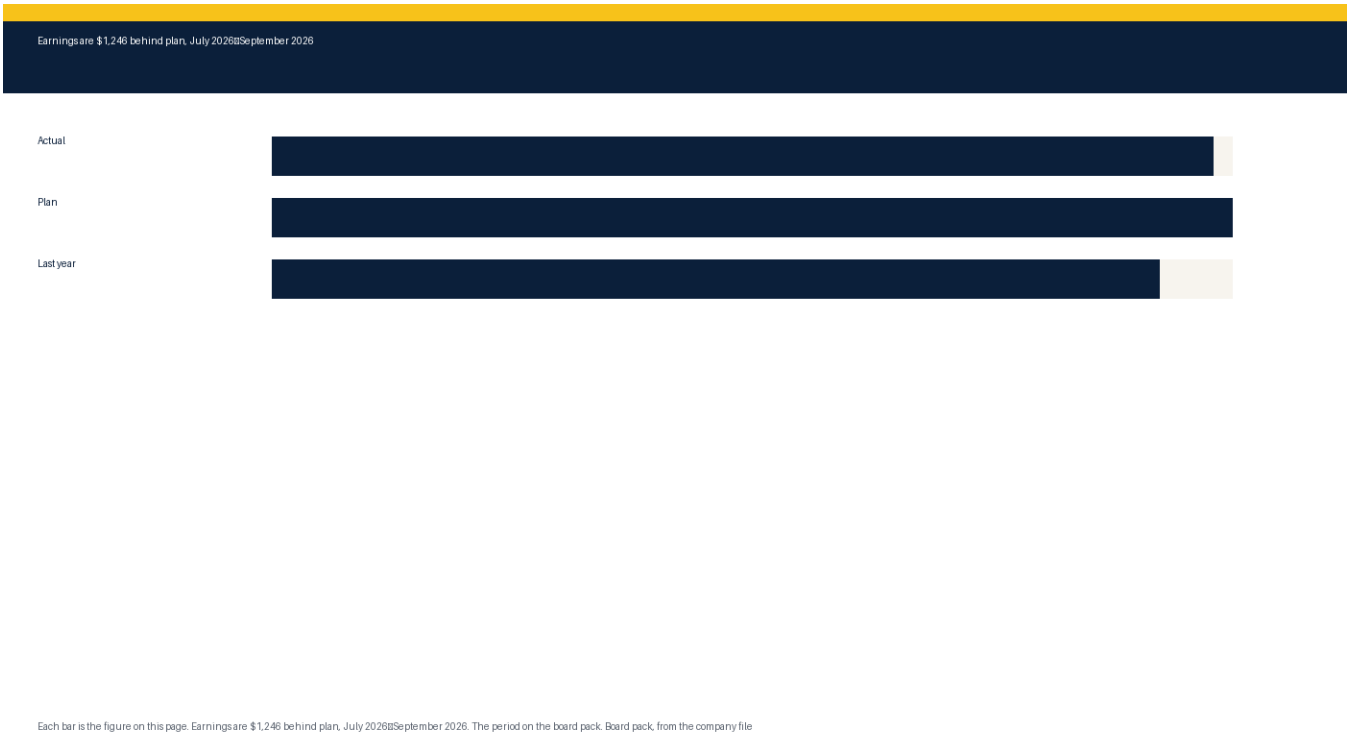
How to read this page

Sample company. These aren't your numbers.

Board pack. Earnings are $1,246 behind plan. −$1,246. July 2026–September 2026. File period Jan 15–Dec 15, 2025. The pages in this pack use this quarter. They are not added again. Quads come from the invoice file. The profit and loss statement is the sum of those invoices.

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Scorecard



Each bar is the figure on this page. Earnings are $1,246 behind plan, July 2026–September 2026. The period on the board pack. Board pack, from the company file

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Scorecard

Item	Amount
Actual	$61,056
Plan	$62,302
Last year	$57,600

Outlook

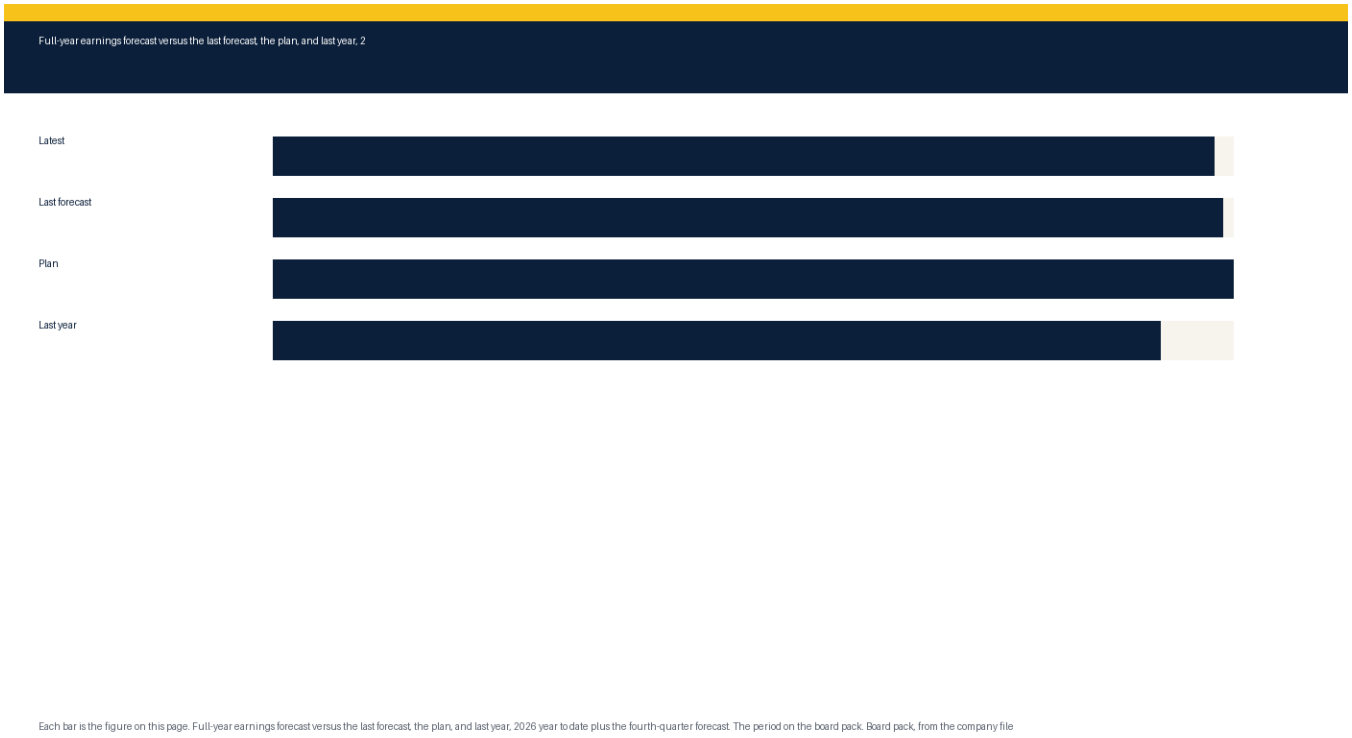
How to read this: latest forecast, last forecast, plan, and last year for 2026 year to date plus the fourth-quarter forecast.

Sales Latest forecast $3,180,000. Last forecast $3,148,514. Plan $3,087,378. Last year $3,000,000.

Gross margin Latest forecast $2,098,800. Last forecast $2,078,019. Plan $2,037,669. Last year $1,980,000.

Earnings Latest forecast $254,400. Last forecast $256,969. Plan $259,591. Last year $240,000.

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Each bar is the figure on this page. Full-year earnings forecast versus the last forecast, the plan, and last year, 2026 year to date plus the fourth-quarter forecast. The period on the board pack. Board pack, from the company file

Outlook

Item	Amount
Latest	$254,400

Item	Amount
Last forecast	$256,969
Plan	$259,591
Last year	$240,000

Quarterly build

Quarter	Sales	Earnings	Kind
Q1 2026	$699,600	$55,968	actual
Q2 2026	$795,000	$63,600	actual
Q3 2026	$763,200	$61,056	actual
Q4 2026	$922,200	$73,776	forecast

By unit

Unit	Latest forecast	Last forecast	Plan	Last year
Service technicians	$291,811	$292,513	$292,206	$275,294
Install crew	$121,589	$121,881	$121,753	$114,706
Corporate	−$159,000	−$157,425	−$154,368	−$150,000

Next month, October 2026

How to read this: a flash for the month just starting, versus plan and last year.

Sales latest $313,548, plan $304,415, last year $290,322.

Earnings latest $25,083, plan $25,594, last year $22,395.

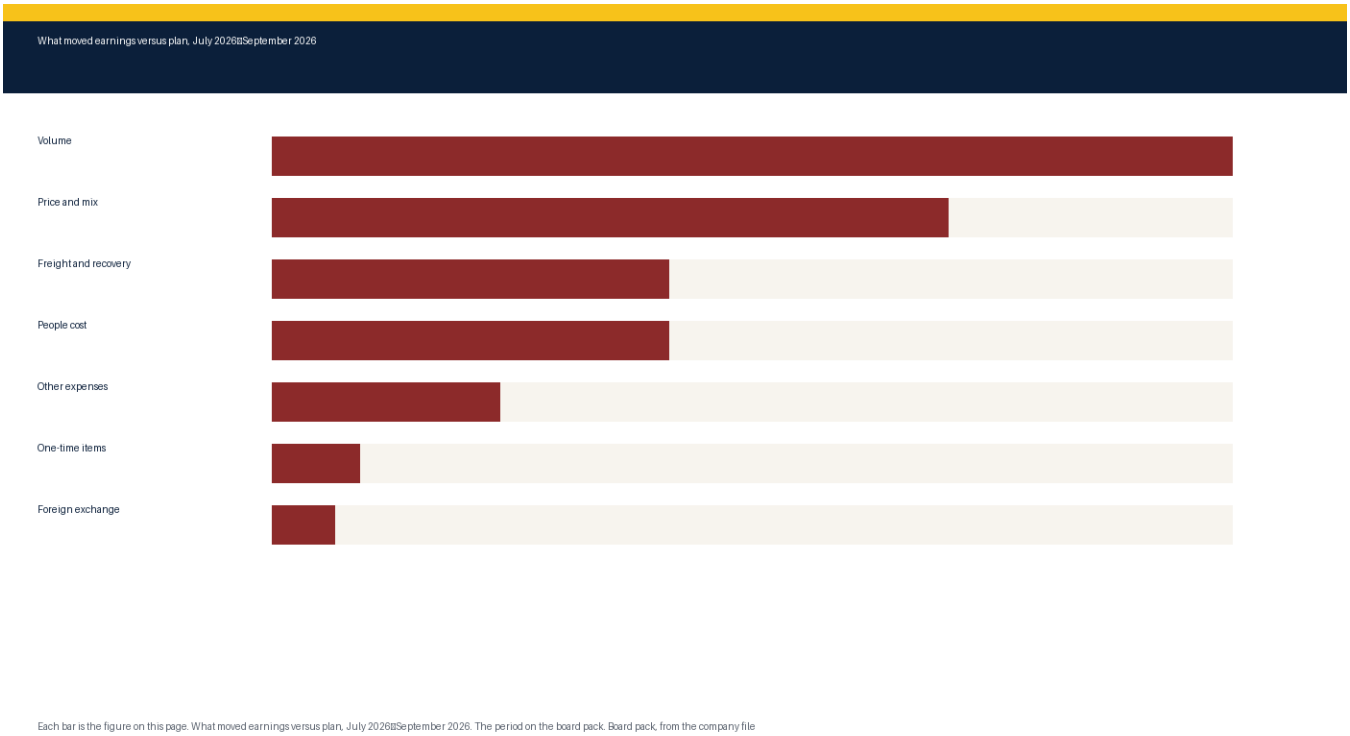
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Variance

How to read this: each driver is a piece of the earnings gap for July 2026–September 2026. The pieces add to the gap.

This extends the Profit Bridge. The bridge stays the company total. This page splits the gap by driver and, at the top size, by unit.

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Each bar is the figure on this page. What moved earnings versus plan, July 2026–September 2026. The period on the board pack. Board pack, from the company file

Variance

Item	Amount
Volume	−$426
Price and mix	−$300
Freight and recovery	−$176
People cost	−$176
Other expenses	−$101
One-time items	−$39

Item	Amount
Foreign exchange	−$28

Versus plan · −$1,246

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Versus plan

Driver	Amount
Volume	−$426
Price and mix	−$300
Freight and recovery	−$176
People cost	−$176
Other expenses	−$101
One-time items	−$39
Foreign exchange	−$28

Versus last year · $3,456

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Versus last year

Driver	Amount
Volume	$1,173
Price and mix	$828
Freight and recovery	$482
People cost	$482
Other expenses	$276
One-time items	$102
Foreign exchange	$113

Versus last forecast · −$616

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Versus last forecast

Driver	Amount
Volume	−$211
Price and mix	−$149
Freight and recovery	−$87
People cost	−$87
Other expenses	−$51
One-time items	−$21
Foreign exchange	−$10

Draft from the table

Volume hurt earnings by −$426 versus plan, July 2026–September 2026.

Price and mix hurt earnings by −$300 versus plan, July 2026–September 2026.

Freight and recovery hurt earnings by −$176 versus plan, July 2026–September 2026.

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Unit sales add to $763,200, July 2026–September 2026.

How to read this: units, corporate, and eliminations add to the company. Eliminations keep intercompany sales from being counted twice.

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Units

Unit	Sales	Earnings
Service technicians	Sales Actual $538,729. Plan $523,037. Last year $508,235.	Earnings Actual $70,034. Plan $70,129. Last year $66,070.
Install crew	Sales Actual $224,471. Plan $217,933. Last year $211,765.	Earnings Actual $29,182. Plan $29,221. Last year $27,530.
Corporate	Sales Actual $0. Plan $0. Last year $0.	Earnings Actual −$38,160. Plan −$37,048. Last year −$36,000.

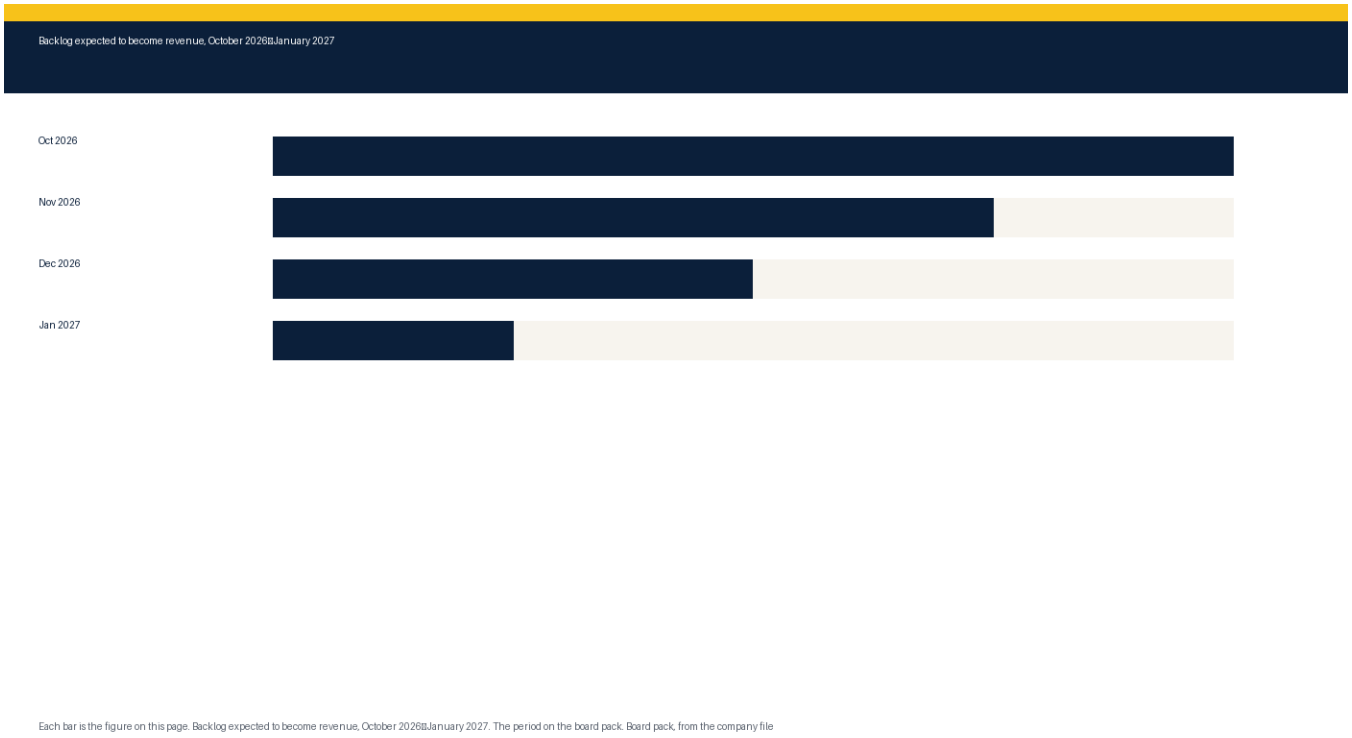
Bookings

How to read this: opening backlog plus bookings, minus what became revenue and what was cancelled, equals the closing backlog for July 2026–September 2026.

Opening $419,760. Bookings $686,880. Became revenue $534,240. Cancelled $22,896. Closing $549,504.

Last three months of bookings $2,060,640 versus last year $1,908,000.

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Each bar is the figure on this page. Backlog expected to become revenue, October 2026–January 2027. The period on the board pack. Board pack, from the company file

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Bookings

Item	Amount
Oct 2026	$219,801
Nov 2026	$164,851
Dec 2026	$109,900
Jan 2027	$54,952

By unit

Service technicians: bookings $484,856, backlog $387,885.

Install crew: bookings $202,024, backlog $161,619.

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Quotes, bookings, and billings

How to read this: the service trio versus its target for July 2026–September 2026.

Quotes $961,632 versus $1,045,252.

Bookings $686,880 versus $715,500.

Billings $763,200 versus $740,970.

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Priorities, month by month, January–September 2026

How to read this: these are the priorities on Strategy Execution. This grid adds the monthly plan, the actual, and the gap. It does not make a second list.

Cash effect is noted here and tracked on Cash.

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Reprice maintenance plans at renewal

On track · Tasha Greene · Service technicians · finance partner Linda Park

Year to date plan $2,160. Actual $2,322. Gap $162. Full-year plan $2,880. Cash effect $72.

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Months

Month	Plan	Actual
Jan	$240	$258
Feb	$240	$258
Mar	$240	$258
Apr	$240	$258
May	$240	$258
Jun	$240	$258
Jul	$240	$258
Aug	$240	$258
Sep	$240	$258

Bill every callback and after-hours visit

Off track · Mike Sorensen · Install crew · finance partner Linda Park

Year to date plan $1,350. Actual $972. Gap −$378. Full-year plan $1,800. Cash effect −$168.

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Months

Month	Plan	Actual
Jan	$150	$108
Feb	$150	$108
Mar	$150	$108
Apr	$150	$108
May	$150	$108
Jun	$150	$108
Jul	$150	$108
Aug	$150	$108
Sep	$150	$108

Off track, Bill every callback and after-hours visit

Off track: Reset the route plan by 20 Nov 2026.

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Set a minimum charge on small one-off jobs

Watch · Ray Delgado · Company · finance partner Linda Park

Year to date plan $540. Actual $513. Gap −$27. Full-year plan $720. Cash effect −$12.

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Months

Month	Plan	Actual
Jan	$60	$57
Feb	$60	$57
Mar	$60	$57
Apr	$60	$57
May	$60	$57
Jun	$60	$57
Jul	$60	$57
Aug	$60	$57
Sep	$60	$57

Sales

How to read this: sales for July 2026–September 2026.

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Sales

Actual	Plan	Last year
$763,200	$740,970	$720,000

Gross margin

How to read this: margin dollars for July 2026–September 2026.

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Gross margin

Actual	Plan	Last year
$503,712	$489,040	$475,200

Earnings

How to read this: earnings for July 2026–September 2026.

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Earnings

Actual	Plan	Last year
$61,056	$62,302	$57,600

Looking ahead

How to read this: the looking-ahead box is a forecast, not a result.

Next quarter earnings $73,776.

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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