Comfort Pro Heating & Air

M&A

November 29, 2026

The period shown on this page. PGOS, from the company file.

The 80/20 Institute

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First 100 days and diligence

Sample company. These aren't your numbers.

The same standard as the board pack, for July 2026–September 2026. Not started Harbor line. Waiting on the owner. Next gate: Owner decision (2026-11-27). Off track Old brand. Not moving forward. Next gate: Closed (2026-09-12).

M&A. 29 targets. 13 in screen, 6 in diligence, 8 in integration or closed. Planned $2.3M. Actual $2.2M. Variance −$19.4K. On the Profit Bridge: $2,238,383.83 from 12 approved, measured synergies. Cost Reduction, Lean, Procurement, and Safety are not added. Jan 15–Dec 15, 2025. Quads come from the invoice file. The profit and loss statement is the sum of those invoices.

A blank stays off. Nothing here posts.

- Put every target on one pipeline. Screen, diligence, integrate, closed, or stopped. A stopped target needs a reason. Saving a stage posts nothing.
- Screen through the 80/20. Score strategic fit, customer overlap, margin quality, and culture. A blank score stays unknown. Flag a book that sits in the tail. The flag does not stop the deal. Stopping is an owner action.
- Work diligence with an owner and a date. The first diligence item stays on the target. Add the rest of the request list. A target in diligence or later with no list is flagged. A request is not a dollar.
- Keep the offer a reading. Trailing revenue, trailing profit, the offer, and the multiple are a case. They never post. Offer price and the multiple stay with the owner, an admin, and the named deal owner.
- Plan the first 100 days. Name the workstreams and the actions. Give each action an owner and a date. Link it to a Critical Few objective when one exists. Completing an action posts nothing. A day in the first 100 stays on the legacy approval.
- Post only a measured synergy. A new synergy posts when it is approved and measured, the target is in integration or closed, and the dollar is not already a Cost Reduction cut, a Lean savings, a Procurement save, a Safety avoided cost, or the 25 percent assessment figure. Talent is refused on this path. The legacy approved synergy still posts once, with a day in the first 100.

Pipeline by stage

29 targets. 13 in screen, 6 in diligence, 8 in integration or closed.

Targets by stage

Stage	Targets
screen	13
diligence	6
integrate	4
closed	4
stopped	2

Targets by stage

Jan 15–Dec 15, 2025 · targets in each stage

Each bar is how many targets sit in that stage. Zero means none. No dollar is added.

Nothing here posts.

Targets in each stage

Stage	Targets
Screen	13
Diligence	6
Integrate	4
Closed	4
Stopped	2

Screening and overlap

3 look like Core overlap. 3 are flagged tail-heavy.

A blank score stays unknown. The flag does not stop the deal.

Overlap reading

Target	Reading	Flag
Pinetop Crews	Core overlap	None
Lantern Crews	Core overlap	None
Westfork Crews	Core overlap	None
Brightwell Crews	Tail-heavy	Do not buy the tail
Copperline Crews	Tail-heavy	Do not buy the tail
Oakspan Crews	Tail-heavy	Do not buy the tail

Diligence status

3 diligence items are past due.

The first row is the diligence item already on the target.

Diligence

Target	First item	Owner	Status
Pinetop Crews	Quality of the numbers	Quinn Hale	open
Lantern Crews	Quality of the numbers	Quinn Hale	open
Westfork Crews	Quality of the numbers	Quinn Hale	open
Brightwell Crews	Quality of the numbers	Quinn Hale	open
Copperline Crews	Quality of the numbers	Quinn Hale	open
Oakspan Crews	Quality of the numbers	Quinn Hale	open

Valuation and offer

An offer and a multiple are a reading. They are not a dollar on the Profit Bridge.

Offers

Target	Offer	Multiple	Which
Driftwood Crews	$14,595,636.35	6.1	Computed
Clearwater Crews	$6,909,090.91	1.0	Computed from revenue
Brookfield Crews	$5,155,555.55	5.0	Computed
Ironwood Crews	$11,509,899.01	6.1	Computed
Mapleton Crews	$7,505,454.53	7.2	Computed
Redoak Crews	$10,266,666.65	5.0	Computed

Synergy case

Cost and revenue lines stay a case until a measured dollar is approved.

Synergies

Name	Kind	Expected	Measured
Warehouse turns	revenue	$15,110.00	$7,555.00
Core item overlap	cost	$100,000.00	$100,000.00
Standard line overlap	revenue	$16,880.00	Not recorded
Aftermarket parts	cost	$14,220.00	$18,000.00
Branch freight	revenue	$13,110.00	Not recorded
Measured 2025-11	cost	$104,377.10	$104,377.10

Planned and measured synergy

2025-11 to 2026-10 · planned synergy and measured synergy · one point per month

Planned is the expected dollar named for that month. Measured is the dollar recorded after close. A month with either side blank stays off the line. Cost Reduction, Lean, Procurement, and Safety are not added.

Nothing here posts.

Synergy by month

Month	Planned	Measured
2025-11	$104,377	$104,377
2025-12	$104,377	$104,377
2026-01	$104,377	$104,377
2026-02	$204,040	$204,040
2026-03	$204,040	$204,040
2026-04	$204,040	$204,040
2026-05	$303,704	$303,704
2026-06	$303,704	$303,704
2026-07	$303,704	$303,704
2026-08	$134,007	$134,007
2026-09	$148,227	$152,007
2026-10	$249,117	$241,562

Integration plan

The plan is the first 100 days. Completing an action posts nothing.

Actions

Action	Owner	Due	Status
Name the customers who stay	Quinn Hale	2026-09-01	Not tied to a Critical Few objective
Set the first 100 days	Quinn Hale	2026-09-01	Not tied to a Critical Few objective
Name the customers who stay	Quinn Hale	2026-12-20	Not tied to a Critical Few objective
Set the first 100 days	Quinn Hale	2026-12-20	done
Name the customers who stay	Quinn Hale	2026-12-20	Not tied to a Critical Few objective
Set the first 100 days	Quinn Hale	2026-12-20	done

Critical Few links

An open action with no link is flagged. M&A does not write the plan.

Links the plan can use

Name	Kind
Reprice maintenance plans at renewal	objective
Bill every callback and after-hours visit	objective
Set a minimum charge on small one-off jobs	objective
Hold the price floor on core accounts	objective
Visit every core account this quarter	objective
On-time delivery back to the goal	objective

Post-close realization

A blank measured amount stays unrecorded. A measurement after day 100 can post on the new path.

Expected and measured

Name	Expected	Measured	Bridge
Warehouse turns	$15,110.00	$7,555.00	Not on the bridge
Core item overlap	$100,000.00	$100,000.00	Not on the bridge
Standard line overla p	$16,880.00	Not recorded	Not on the bridge
Aftermarket parts	$14,220.00	$18,000.00	Not on the bridge
Branch freight	$13,110.00	Not recorded	Not on the bridge
Measured 2025-11	$104,377.10	$104,377.10	On the Profit Bridge

Approved measured synergies

On the Profit Bridge: $2,238,383.83 from 12 approved, measured synergies.

Legacy approved synergy: $19,350.00.

The Profit Bridge line stays M&A.

Lessons

The five lessons stay on the screen. This page names them. It is not the player.

Assemble a pipeline, screen each target through an 80/20 lens, work diligence, build a valuation and a synergy case, plan the first 100 days, and post only an approved, measured synergy that is not already a Cost Reduction cut, a Lean savings, a Procurement save or a Safety avoided cost.

An offer, a multiple, an expected-only case, and a draft do not post.

- Prior to investment
- Looking for opportunities
- Working on a deal
- Integration
- Yards after the catch

Open issues

- 2 targets in diligence have no request list.
- Day 80 and the measured synergy is still blank on 1 target.
- 2 integration actions are past due.