Comfort Pro Heating & Air

Portfolio Book

Prepared with PGOS

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

The 80/20 Institute

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How to read this book

Sample company. These aren't your numbers.

Portfolio. 4 companies are in the roll-up. Each saved bridge is counted once. A blank stays unknown. Plan $5.2M. Actual $3.9M. The total is the sum of the approved companies. It is not written back onto a company bridge. 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.

See each business unit and product line by profit and growth. Cut the book on the 80/20. Make an invest, fix or exit call. Allocate capital against the Profit Bridge. Roll up each company's saved bridge once. A blank stays unknown. The portfolio does not invent a dollar.

Comfort Pro Heating & Air. Trailing revenue $3.0M. People: 25.

The portfolio does not invent a dollar. A plan, a call, and a roll-up are readings.

How a holding company runs the book: Count each company once; Cut the units on the 80/20; See profit and growth together; Make the call; Put capital on work that already posted; Sign the reading.

One bridge per company, one page for the group. Each company keeps its own bridge. The group page adds those bridges. It does not invent a new dollar.

Same measures across different companies. Use the same few measures in every company. A special metric for one plant makes the roll-up a story.

Where the next dollar goes across companies. Name which company gets the next dollar and why. Spreading it evenly is not a decision.

What each company reports up, and when. Write the day and the page each company owes. A late pack is a management fact, not a formatting problem.

Business units and the 80/20 cut

5 business units. The Core is 2 units and holds 86.8% of known profit.

A unit with unknown profit is Unknown, not Tail. The cut does not make a call.

Units

Unit	Cut	Trailing profit	Growth	Owner
North Contract Maintenance	Core	$4,720,000.00	18.0%	Mina Calder
South Contract Maintenance	Core	$3,240,000.00	-4.0%	Mina Calder
Regional Crews	Middle	$810,000.00	6.0%	Eli Navarro
Turnaround Desk	Tail	$405,000.00	2.0%	Eli Navarro
Emergency Call-outs	Unknown	Unknown	Unknown	Ruth Pell

Fourteen months of profit

Trailing profit uses the latest twelve months. A missing month stays unknown and is not stored as zero.

Company profit by month

Month	Profit	Revenue
2025-09	$476,397.22	$3,243,345.34
2025-10	$504,642.82	$4,634,164.98
2025-11	$843,865.73	$4,657,099.13
2025-12	$839,699.92	$4,602,212.14
2026-01	$815,406.67	$4,484,210.93
2026-02	$777,495.35	$4,334,713.82
2026-03	$736,124.28	$4,193,778.47
2026-04	$702,378.78	$4,099,168.36
2026-05	$685,300.94	$4,076,234.19
2026-06	$689,466.75	$4,131,121.19
2026-07	$713,759.99	$4,249,122.41
2026-08	$751,671.31	$4,398,619.50
2026-09	$793,042.39	$4,539,554.87
2026-10	$826,787.89	$4,634,164.99

Product lines

11 product lines. A line with no unit is flagged. Nothing on this list is posted.

Lines

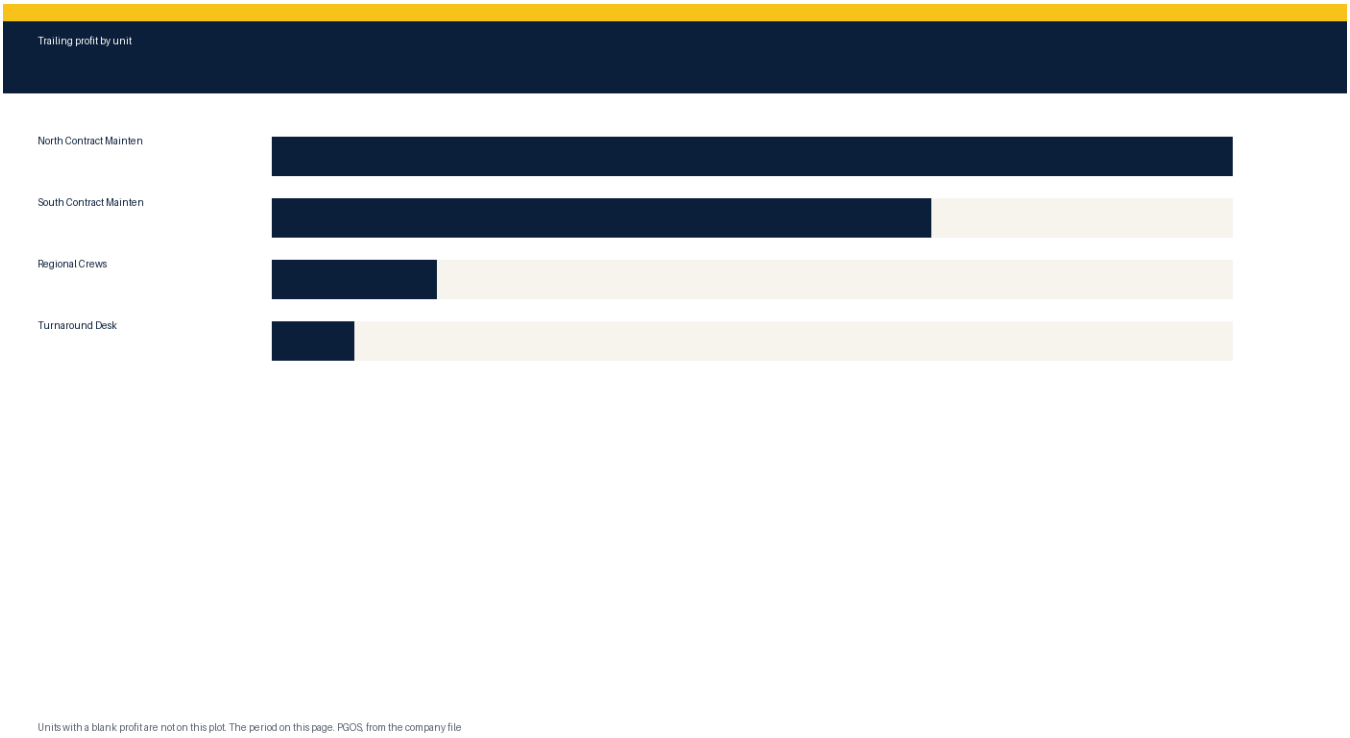
Line	Unit	Cut	Trailing profit	Growth
Annual maintenance agreements	North Contract Maintenance	Core	$2,926,400.02	18.0%
Inspection retainers	North Contract Maintenance	Core	$1,321,599.99	18.0%
Planned outage crews	North Contract Maintenance	Middle	$471,999.99	18.0%
Southern annual agreements	South Contract Maintenance	Core	$2,268,000.00	-4.0%
Southern inspection routes	South Contract Maintenance	Core	$972,000.00	-4.0%
Multi-site crew weeks	Regional Crews	Core	$518,400.00	6.0%
Travel and mobilization	Regional Crews	Core	$291,600.00	6.0%
Scheduled turnarounds	Turnaround Desk	Core	$303,750.00	2.0%
Extra craft labor	Turnaround Desk	Core	$101,250.00	2.0%
After-hours call-outs	Emergency Call-outs	Unknown	Unknown	Unknown
Small tools with no unit	No unit	No unit	$42,000.00	-2.0%

Profit and growth

Axes are trailing profit and trailing growth. A blank stays off the plot.

Unknown, not plotted: Emergency Call-outs.

A loss stays off. A known zero stays on. Nothing here posts.



Units with a blank profit are not on this plot. The period on this page. PGOS, from the company file

Profit and growth

Unit	Cut	Trailing profit	Growth
North Contract Maintenance	Core	$4,720,000.00	18.0%
South Contract Maintenance	Core	$3,240,000.00	-4.0%
Regional Crews	Middle	$810,000.00	6.0%
Turnaround Desk	Tail	$405,000.00	2.0%

Trailing profit

Unit	Profit

Unit	Profit
North Contract Maintenance	$4.7M
South Contract Maintenance	$3.2M
Regional Crews	$810.0K
Turnaround Desk	$405.0K

A shrinking Core

A Core unit with negative growth is flagged Core, shrinking. The flag opens Calls. It does not make the call.

- South Contract Maintenance: growth -4.0%.

Invest, fix, and exit

4 calls are open. 1 exits are recorded.

An exit does not remove the unit and does not post a dollar.

Exit detail is included for this reader.

Calls

Call	Unit	Text	Owner	Date	Status	Reason
invest	North Contract Maintenance	Fund another contract crew in the North book.	Mina Calder	2027-03-31	Open	The contract book holds the profit.
fix	Regional Crews	Reprice regional crew weeks that miss the cost.	Eli Navarro	2027-02-15	Open	The crews are useful and the margin is thin.
exit	Emergency Call-outs	Stop taking below-cost emergency call-outs.	Ruth Pell	2026-01-15	Overdue	The call-out book does not hold profit.
invest	North Contract Maintenance	Add a retainer on the inspection routes.	Mina Calder	2027-04-30	Open	The inspection line can grow inside the Core.

Calls and the Critical Few

Portfolio reads objectives and charters. It does not write them.

- North Contract Maintenance: linked to Reprice the three deepest discounts.
- Regional Crews: not tied to a Critical Few objective.
- Emergency Call-outs: not tied to a Critical Few objective.
- North Contract Maintenance: not tied to a Critical Few objective.

Capital allocation

Planned capital is $415.9K

A plan never posts. A measured reading is a tagged copy of a dollar another module already posted.

Every named unit has a planned allocation.

Allocations

Unit	Plan	Reading	Source line	Reading
North Contract Maintenance	$2,480.64	$2.5K	Procurement	On track
South Contract Maintenance	$5,280.00	$4.1K	Lean Operations	On track
Regional Crews	$1,442.32	$650	Talent	Off track
Turnaround Desk	$259.04	$224	Safety	On track
Emergency Call-outs	$406,392.09	$402.9K	M&A	On track

What the other modules already posted

Each posted line is shown on its own. A beat is not netted against a miss.

These dollars were posted by the modules that own them.

A loss stays off. A known zero stays on. Nothing here posts.

Posted lines

Module	Plan	Actual	Reading
Pricing	$30.7K	Unknown	Not started
Simplify	$36.0K	Unknown	Not started
Cost Reduction	$21.5K	Unknown	Not started
Strategy Planning	$59.4K	$48.6K	On track
Strategy Execution	$73.8K	$49.5K	On track
Procurement	$7.3K	$7.3K	On track
Sales	$117.8K	Unknown	Not started
Marketing	$117.2K	Unknown	Not started
Lean Operations	$24.0K	$18.4K	On track
Talent	$12.0K	$5.4K	Off track
Safety	$3.2K	$2.8K	On track
M&A	$2.3M	$2.2M	On track

Posted actual

Module	Actual
M&A	$2.2M
Strategy Execution	$49.5K
Strategy Planning	$48.6K
Lean Operations	$18.4K
Procurement	$7.3K
Talent	$5.4K
Safety	$2.8K

Company roll-up

4 companies are in the roll-up. Each saved bridge is counted once. A blank stays unknown.

The total is the sum of the approved companies. It is not written back onto a company bridge.

Plan $5.2M. Actual $3.9M.

A draft stays off. A known zero stays on. Nothing here posts.

Companies

Company	Plan	Actual	In the roll-up	Reading
Comfort Pro Heating & Air	$2.1M	$2.0M	Included once	On track
Pinion Route Services	$1.6M	$1.5M	Included once	On track
Bramble Night Crew	$880.0K	$390.0K	Included once	Off track
Holt Winter Maintenance	$510.0K	Unknown	Included once	Watch
Quarry Lamp Dispatch	$260.0K	$140.0K	Draft	Watch

Company actual

Company	Actual
Comfort Pro Heating & Air	$2.0M
Pinion Route Services	$1.5M
Bramble Night Crew	$390.0K

Open issues and the weekly reading

Put the next crew on the contract book. Do not feed the call-out tail.

Signing the reading adds no dollar.

Next review 2026-11-18.

- 1 Core unit has no call.
- 1 approved company has an unknown actual.