Larkspur Precision

Procurement Book

November 29, 2026

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

The 80/20 Institute

Contents

1. Sourcing versus the plan 3
2. How to read this page 4
3. Executive summary 5
4. 80/20 spend curve 6
5. Vendor spend by category 7
6. Who holds the spend 8
7. Spend by month 9
8. Landed price 11
9. Price leaks 12
10. Payment-terms cash 13
11. Single-source risks 14
12. Tail cleanup 15
13. Contract calendar 17
14. Negotiation: Alden Plate and Coil 19
15. Negotiation: Bramble Tube Mill 20
16. Negotiation: Cinder Valve Works 21
17. Events and plan versus actual 22

Sourcing versus the plan

Sample company. These aren't your numbers.

The same standard as the board pack, for July 2026–September 2026.

Board pack. Earnings are $6,230 behind plan. −$6,230. 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.

Watch. Direct materials, wave 1. Actual $180,000 against forecast $240,000.

On track. Indirect, facilities and services. Actual $120,000 against forecast $120,000.

45% of the annual save is in. The plan is 100% by year-end.

External cost paid $36,000. Refunds still pending $9,600.

A blank stays off. Nothing here posts.

How to read this page

Procurement. Purchased spend $3.4M. Core share 80%. Planned saves $91.2K. Actual $91.2K. Variance $0. Price leak $3.9K. Cash from payment terms $397.2K. The 25% figure is not a sourcing save. Payment-term cash is not a P&L dollar. 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.

Executive summary

Purchased spend is $3.4M across 300 suppliers. 36 of them are Core and hold 80%. Negotiation pages cover the largest Core suppliers.

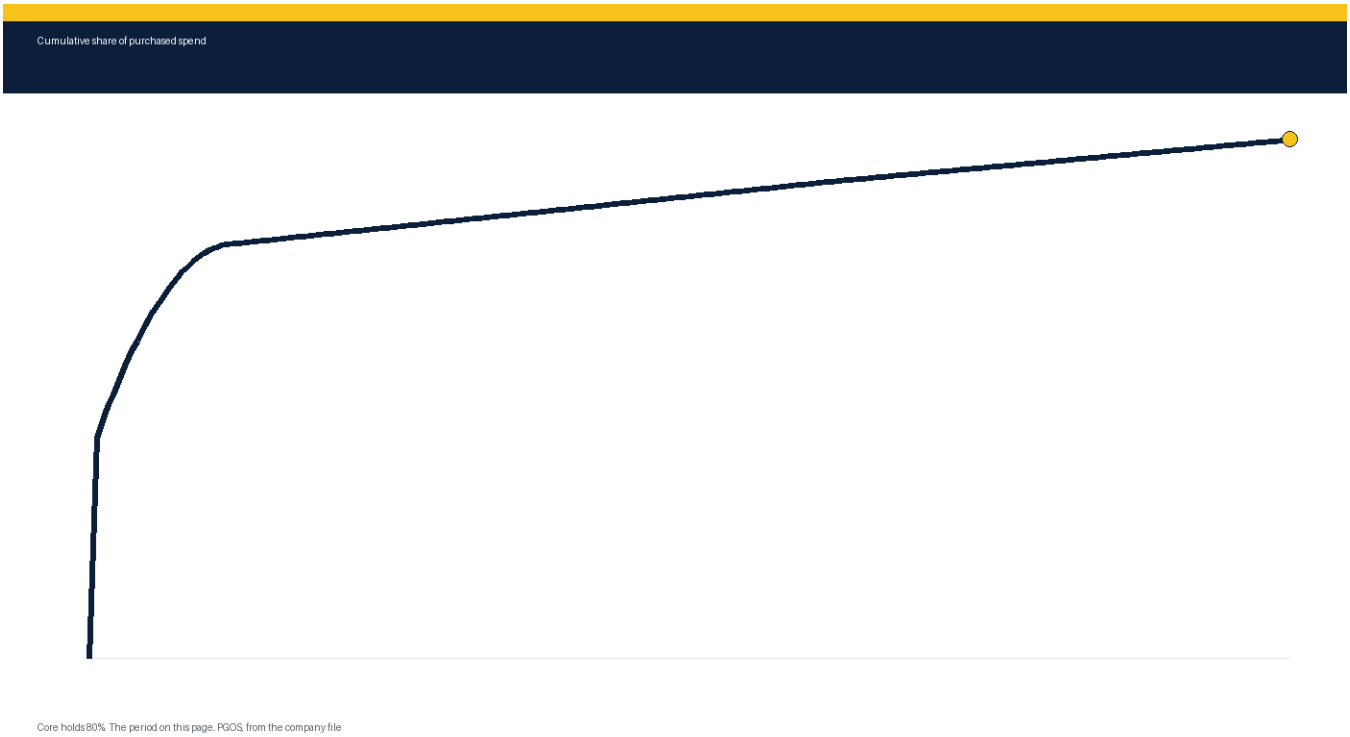
Approved saves posted to the Profit Bridge: $91.2K. Each one is a named dollar inside a known spend. It is counted once.

Price leak $3.9K and payment-terms cash $397.2K stay off the bridge. They are not a second Cost Reduction cut. Consolidation and should-cost stay off it too. Should-cost on Alden Plate and Coil family is $9.8M. It does not post.

- Unapproved saves on the list: 9. They do not post.
- Should-cost, the ask, and the walk-away are preparation. They do not post.
- A buy runs request, then order, then receipt, then invoice. A dollar that repeats a Cost Reduction saving or a Lean Operations saving is refused.
- PGOS does not print or mail this book.

80/20 spend curve

Ranked by known spend. The curve is the cumulative share. 36 suppliers are Core and hold 80%. 264 are Tail. The table shows 6 of the Core suppliers.



Core holds 80%. The period on this page. PGOS, from the company file

Core and Tail

Supplier	Spend	Share	Cumulative	Segment
Alden Plate and Coil	$726.1K	22%	22%	Core
Bramble Tube Mill	$709.2K	21%	42%	Core
Cinder Valve Works	$78.0K	2%	45%	Core
Dune Paint	$69.9K	2%	47%	Core
Elm Fastener	$67.9K	2%	49%	Core
Farrow Motors	$65.9K	2%	51%	Core

Vendor spend by category

Last 12 months. Spend by vendor in each category. Each bar is one vendor in one category. A supplier with no category stays off. A blank spend stays off. A loss stays off. The longest bar holds the most. Nothing here posts.

Each bar is one vendor inside one category. When the invoices have dates, the dollar is that vendor's spend in the latest months, up to twelve, and only when that vendor has one category. A line with no category stays off, even when another line for that vendor has a category. Two categories for one vendor stay two bars when the chart reads the supplier lines. A blank spend stays off. It is not stored as zero. A loss stays off. A known zero stays on the chart. The same vendor is one bar in a category when only the capital letters differ. The longest bar holds the most. The chart shows the eight largest. The rest stay on the file. Nothing posts.

292 more stay on the page.

Vendor in each category

Vendor in category	Spend
Steel · Alden Plate and Coil	$355.7K
Tube · Bramble Tube Mill	$354.6K
Freight · Ilex Freight	$39.6K
Bought-out · Cinder Valve Works	$39.0K
Coatings · Dune Paint	$35.0K
Bought-out · Farrow Motors	$32.9K
Hardware · Elm Fastener	$32.6K
Instruments · Gable Gauges	$31.9K

Who holds the spend

Jan 15–Dec 15, 2025. The largest suppliers by known spend. Each bar is one supplier. A blank spend stays off. The longest bar is the highest spend.

Each bar is one supplier. The length is that supplier's spend beside the largest on this chart. A blank spend stays off. The chart shows the eight largest. The rest stay on the spend file. Nothing posts.

Nothing here posts.

292 more suppliers are on the spend file.

Largest suppliers

Supplier	Spend
Alden Plate and Coil	$726.1K
Bramble Tube Mill	$709.2K
Cinder Valve Works	$78.0K
Dune Paint	$69.9K
Elm Fastener	$67.9K
Farrow Motors	$65.9K
Gable Gauges	$63.8K
Hearth Welding Gas	$61.5K

Spend by month

2024-11 to 2026-10 · purchased spend · one total per month.

Purchased spend is the invoice dollars in that month. An invoice with no month stays off. A spend of zero or less stays off. It is not a posted saving.

Nothing here posts.

Purchased spend

Month	Purchased spend
2024-11	$167.0K
2024-12	$139.0K
2025-01	$131.8K
2025-02	$139.3K
2025-03	$139.0K
2025-04	$131.8K
2025-05	$139.3K
2025-06	$139.0K
2025-07	$131.8K
2025-08	$139.3K
2025-09	$139.0K
2025-10	$131.8K
2025-11	$139.3K
2025-12	$139.0K
2026-01	$131.8K
2026-02	$139.3K
2026-03	$139.0K
2026-04	$131.8K
2026-05	$139.3K
2026-06	$139.0K
2026-07	$131.8K

Month	Purchased spend
2026-08	$139.3K
2026-09	$139.0K
2026-10	$200.7K

Landed price

The invoice price held. No landed saving is on these months.

Each point is the invoice unit price already on that month. A blank price stays off. It is not drawn as zero. A later lower price is the landed change on the quantity after the first month. An approved saving on the supplier line is not added to this price. Nothing here posts.

7 more items stay on the page.

Invoice unit price

Item	First month	First price	Last month	Last price	Landed change
Angle iron	2025-01	$1	2026-10	$1	$0
Case	2024-12	$2	2026-09	$2	$0
DOM tube	2024-12	$3	2026-09	$3	$0
Lot	2025-01	$5	2026-10	$5	$0

Price leaks

The same item was paid at more than one unit price. The leak is $3.9K. It is not a posted save.

Unit price leak

Item	Lowest unit price	Dollar leak	Suppliers
Hot rolled coil	$1	$1.7K	Alden Plate and Coil
Carton label	$0	$900	Highline Tube
Shop towel case	$42	$494	Summit Gas
Corrugated shipper	$1	$396	Elm Fastener
Hydraulic hose	$6	$230	Lark Scrap Buyer
LTL hundredweight	$18	$148	Hearth Welding Gas

Payment-terms cash

Cash from paying on the stated days, plus an early-pay discount, is $397.2K. This is cash, not a P&L dollar, and it does not post. Showing 8 of 300 suppliers.

Cash, not a Profit Bridge dollar

Supplier	Days payable	Cash on terms	Early-pay cash
Bramble Tube Mill	45	$87.4K	Unknown
Alden Plate and Coil	30	$59.7K	$14.5K
Farrow Motors	75	$13.5K	Unknown
Cinder Valve Works	60	$12.8K	Unknown
Lark Scrap Buyer	75	$10.9K	Unknown
Ilex Freight	60	$9.8K	Unknown
Lake Instruments	75	$8.3K	Unknown
Harborside Bought-out	60	$7.7K	Unknown

Single-source risks

A single source that also holds a high share of spend. The flag does not post a dollar.

Single source, high share

Supplier	Spend	Share	Flag
Alden Plate and Coil	$726.1K	22%	Single source, high s hare
Bramble Tube Mill	$709.2K	21%	Single source, high s hare

Tail cleanup

264 suppliers are under the tail line. Showing the largest 25. The list is a consolidation aim. It does not post.

Largest suppliers under the tail line

Supplier	Spend	Share
Kiln Coatings	$2.7K	0%
Foundry Hardware	$2.7K	0%
Siding Instruments	$2.7K	0%
Lock Gas	$2.7K	0%
Bridge Freight	$2.7K	0%
North Mill Packaging	$2.7K	0%
Cedar Outside process	$2.7K	0%
Harborside Scrap	$2.7K	0%
Plainfield Steel	$2.7K	0%
Red Oak Tube	$2.7K	0%
Lake Bought-out	$2.7K	0%
Summit Coatings	$2.7K	0%
Iron Gate Hardware	$2.7K	0%
West Fork Instruments	$2.7K	0%
Maple Gas	$2.7K	0%
Quarry Freight	$2.7K	0%
Riverbend Packaging	$2.7K	0%
Highline Outside process	$2.7K	0%
Oak Scrap	$2.7K	0%
Pine Steel	$2.7K	0%
Cinder Tube	$2.7K	0%
Field Bought-out	$2.7K	0%
Stone Coatings	$2.7K	0%

Supplier	Spend	Share
Brook Hardware	$2.7K	0%
Prairie Instruments	$2.7K	0%

Contract calendar

40 contracts are dated. Nothing is sent.

Contract end dates

Supplier	Contract end
Alden Plate and Coil	2026-11-20
Bramble Tube Mill	2026-11-30
Cinder Valve Works	2026-12-10
Dune Paint	2026-12-20
Elm Fastener	2026-12-30
Farrow Motors	2027-01-09
Gable Gauges	2027-01-19
Hearth Welding Gas	2027-01-29
Ilex Freight	2027-02-08
Jute Crating	2027-02-18
Kite Outside Process	2027-02-28
Lark Scrap Buyer	2027-03-10
North Mill Steel	2027-03-20
Cedar Tube	2027-03-30
Harborside Bought-out	2027-04-09
Plainfield Coatings	2027-04-19
Red Oak Hardware	2027-04-29
Lake Instruments	2027-05-09
Summit Gas	2027-05-19
Iron Gate Freight	2027-05-29
West Fork Packaging	2027-06-08
Maple Outside process	2027-06-18
Quarry Scrap	2027-06-28
Riverbend Steel	2027-07-08

Supplier	Contract end
Highline Tube	2027-07-18
Oak Bought-out	2027-07-28
Pine Coatings	2027-08-07
Cinder Hardware	2027-08-17
Field Instruments	2027-08-27
Stone Gas	2027-09-06
Brook Freight	2027-09-16
Prairie Packaging	2027-09-26
Copper Outside process	2027-10-06
Lantern Scrap	2027-10-16
Switch Steel	2027-10-26
Yard Tube	2027-11-05
Depot Bought-out	2027-11-15
Kiln Coatings	2027-11-25
Foundry Hardware	2027-12-05
Siding Instruments	2027-12-15

Negotiation: Alden Plate and Coil

Spend $726.1K. Share of wallet 22%. Segment Core.

Spend history: Hot rolled coil $4.2K; Hot rolled coil $7.8K; Hot rolled coil $2.8K; Plate A36 $29.6K.

Should-cost is blank.

The ask: Hold the coil extras.

The walk-away: Walk if the premium stays above the low price.

Alternatives: Two regional mills.

Owner Pat Buyer. Date 2026-12-15.

Open questions: What is on the next invoice, and who else can ship it?.

PGOS does not email this sheet. The ask and the walk-away do not post.

Negotiation: Bramble Tube Mill

Spend $709.2K. Share of wallet 21%. Segment Core.

Spend history: Unit $29.5K; Case $29.5K; Lot $29.5K; Unit $29.5K.

Should-cost is blank.

The ask: Cut the service retainer.

The walk-away: Walk if the crew cannot name a backup.

Alternatives: One in-house crew.

Owner Pat Buyer. Date 2026-12-15.

Open questions: What is on the next invoice, and who else can ship it?.

PGOS does not email this sheet. The ask and the walk-away do not post.

Negotiation: Cinder Valve Works

Spend $78.0K. Share of wallet 2%. Segment Core.

Spend history: Unit $3.2K; Case $3.2K; Lot $3.2K; Unit $3.2K.

Should-cost is blank.

The ask: Reset the lane rate.

The walk-away: Walk the long haul to the second carrier.

Alternatives: One regional carrier.

Owner Pat Buyer. Date 2026-12-15.

Open questions: What is on the next invoice, and who else can ship it?.

PGOS does not email this sheet. The ask and the walk-away do not post.

Events and plan versus actual

Plan $91.2K. Actual $91.2K. Plan is the sum of approved sourcing saves. Actual is the later drop, and never more than the named save. Approved saves of $91.2K post once on Procurement. Cost Reduction is not added again.

An unapproved save stays off the Profit Bridge.

Sourcing events

Supplier	Spend	Event	Save
Alden Plate and Coil	$726.1K	renegotiate	$186.4K
Bramble Tube Mill	$709.2K	bid	$92.4K
Cinder Valve Works	$78.0K	renegotiate	$41.8K
Dune Paint	$69.9K	renegotiate	$8.4K
Elm Fastener	$67.9K	consolidate	$12.9K

Approved saves posted to the Profit Bridge

Supplier	Save	Assumption
Dune Paint	$8.4K	The save was measured aga inst the prior invoice on this supplier.
Farrow Motors	$7.9K	The save was measured aga inst the prior invoice on this supplier.
Hearth Welding Gas	$7.4K	The save was measured aga inst the prior invoice on this supplier.
Jute Crating	$6.9K	The save was measured aga inst the prior invoice on this supplier.
Lark Scrap Buyer	$6.4K	The save was measured aga inst the prior invoice on this supplier.
Cedar Tube	$5.8K	The save was measured aga inst the prior invoice on this supplier.

Supplier	Save	Assumption
Plainfield Coatings	$5.4K	The save was measured aga inst the prior invoice on this supplier.
Lake Instruments	$4.8K	The save was measured aga inst the prior invoice on this supplier.
Summit Gas	$4.6K	The save was measured aga inst the prior invoice on this supplier.
Iron Gate Freight	$4.3K	The save was measured aga inst the prior invoice on this supplier.
West Fork Packaging	$4.1K	The save was measured aga inst the prior invoice on this supplier.
Maple Outside process	$3.8K	The save was measured aga inst the prior invoice on this supplier.
Quarry Scrap	$3.6K	The save was measured aga inst the prior invoice on this supplier.
Riverbend Steel	$3.3K	The save was measured aga inst the prior invoice on this supplier.
Highline Tube	$3.0K	The save was measured aga inst the prior invoice on this supplier.
Oak Bought-out	$2.8K	The save was measured aga inst the prior invoice on this supplier.
Pine Coatings	$2.6K	The save was measured aga inst the prior invoice on this supplier.
Cinder Hardware	$2.3K	The save was measured aga inst the prior invoice on this supplier.

Supplier	Save	Assumption
Field Instruments	$2.0K	The save was measured aga inst the prior invoice on this supplier.
Stone Gas	$1.8K	The save was measured aga inst the prior invoice on this supplier.