CLIMACALL HVAC OWNER ACADEMY

The Seven-Number Control Sheet

Complete one field at the end of each lesson. Revisit monthly or quarterly as noted.

Company:

Period:

Completed by:

01 Gross margin and net profit

Gross margin = (revenue − direct costs) ÷ revenue. Net profit = gross profit − overhead.

GROSS MARGIN

NET OPERATING PROFIT

02 Monthly overhead

Annual recurring overhead ÷ 12. Keep direct job costs out of this total.

MONTHLY OVERHEAD

ANNUAL OVERHEAD

03 Loaded technician cost

Wage + employer taxes + workers' compensation + benefits + field support.

ANNUAL LOADED COST

COST PER PAID HOUR

04 Billable hours

Hours customers can cover ÷ paid hours. Use a full-year planning estimate.

BILLABLE HOURS PER TECH

BILLABLE EFFICIENCY

05 Break-even and target labor rate

Break-even = labor cost per billable hour + overhead per billable hour. Target = break-even ÷ (1 − target margin).

BREAK-EVEN RATE

TARGET RATE

06 Written discount rule

Name who can approve a concession, the limit, approved alternatives, and where it is recorded.

APPROVAL LIMIT

RECORD LOCATION

07 Profit per billable hour by job type

Job profit = price − direct cost − allocated overhead. Divide by hours consumed; compare averages by job type.

BEST JOB TYPE / PROFIT PER HOUR

WEAKEST JOB TYPE / NEXT ACTION