

Work sample — fictional scenario

So what

- 1. Budget: for the weeks reported, Q3 sales were \$22,603 (1.4%) below budget. TrailMart is the whole gap at -\$54,026 (-6.8%), while DTC is \$26,379 ahead and Other Wholesale \$5,044 ahead. If TrailMart's 24 Aug is a decimal slip (\$56,659.45), TrailMart is -\$63,521 (-7.4%) over 13 weeks; confirm with Tom before the board meeting.
- 2. DTC returns: the weekly returns rate went from 6.3% to 8.9% and was above the 7.0% target in 9 of 13 weeks. Returns above target cost \$6,121, about 23% of DTC's gain over budget.
- 3. Shipping: in the last week of Q3, all three channels were below the 95% on-time target (DTC 91.9%, TrailMart 93.8%, Other Wholesale 93.8%). With peak season coming and peak temps reduced from 25 to 20, on-time shipping is likely to drop further unless capacity is protected.

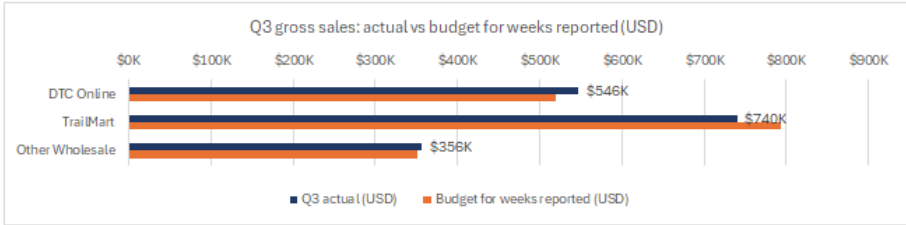
1. Are we on budget by channel?

Mostly. For the weeks reported, sales were \$1,642,012 against \$1,664,615 (-1.4%). DTC +5.1% (13 weeks), TrailMart -6.8% and Other Wholesale +1.4% (12 weeks each). The full \$1,760,000 budget is shown for reference only.

Channel	Q3 actual (USD)	Full Q3 budget (USD, ref.)	Weeks of data (of 13)	Budget for weeks reported (USD)	Variance (USD)	Variance %
DTC Online	\$546,379	\$520,000	13	\$520,000	\$26,379	+5.1%
TrailMart	\$739,820	\$860,000	12	\$793,846	(\$54,026)	-6.8%
Other Wholesale	\$355,813	\$380,000	12	\$350,769	\$5,044	+1.4%
Total	\$1,642,012	\$1,760,000		\$1,664,615	(\$22,603)	-1.4%

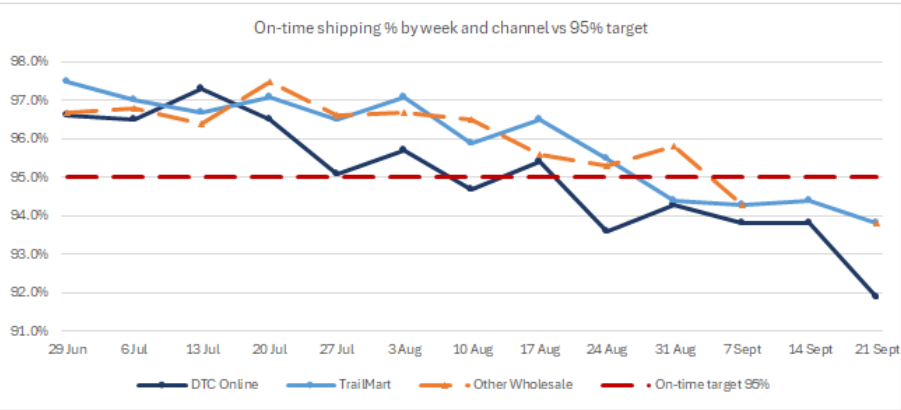
Scenario, pending Tom: TrailMart with 24 Aug at \$56,659.45 (probable decimal slip)

	\$796,479	\$860,000	13	\$860,000	(\$63,521)	-7.4%
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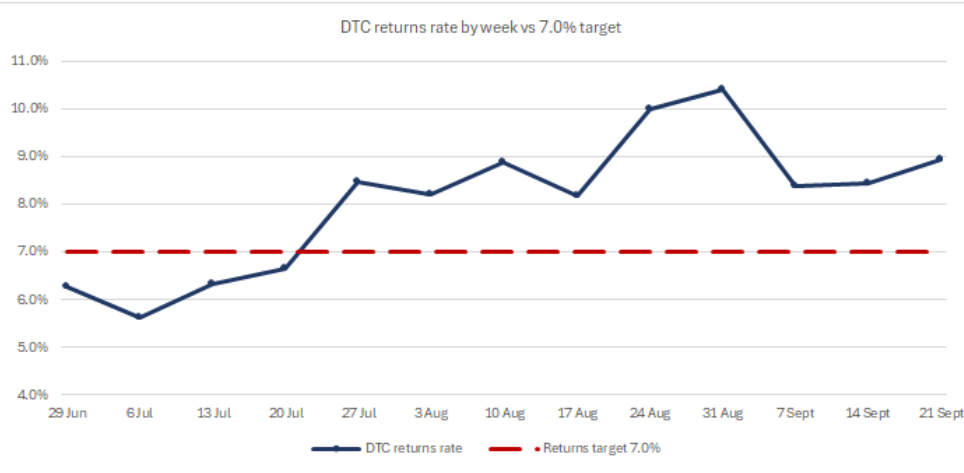
3. Is on-time shipping holding up before peak?

No. All channels were below 95% by September. Weeks below target: DTC 6, TrailMart 4, Other Wholesale 2 (Other Wholesale 14 Sep missing). DTC was lowest at 91.9%.



2. Are DTC returns getting worse?

Yes. Weekly DTC returns went from 6.3% (29 Jun) to 8.9% (21 Sep), with a high of 10.4%. Q3 rate is 8.1% against a 7.0% target, and has been above target every week since 27 Jul.



4. Which channel is carrying us?

TrailMart is the largest channel at 45.1% of Q3 sales, but its weekly average fell 8.5% from H1 to H2 (24 Aug excluded). DTC grew 5.9% and Other Wholesale grew 5.5%.

Channel	Q3 sales (USD)	Share of Q3	H1 avg / week	H2 avg / week	H2 vs H1
DTC Online	\$546,379	33.3%	\$40,729	\$43,144	+5.9%
TrailMart	\$739,820	45.1%	\$64,403	\$58,901	-8.5%
Other Wholesale	\$355,813	21.7%	\$28,851	\$30,451	+5.5%
Total	\$1,642,012	100.0%	\$133,983	\$132,495	-1.1%

