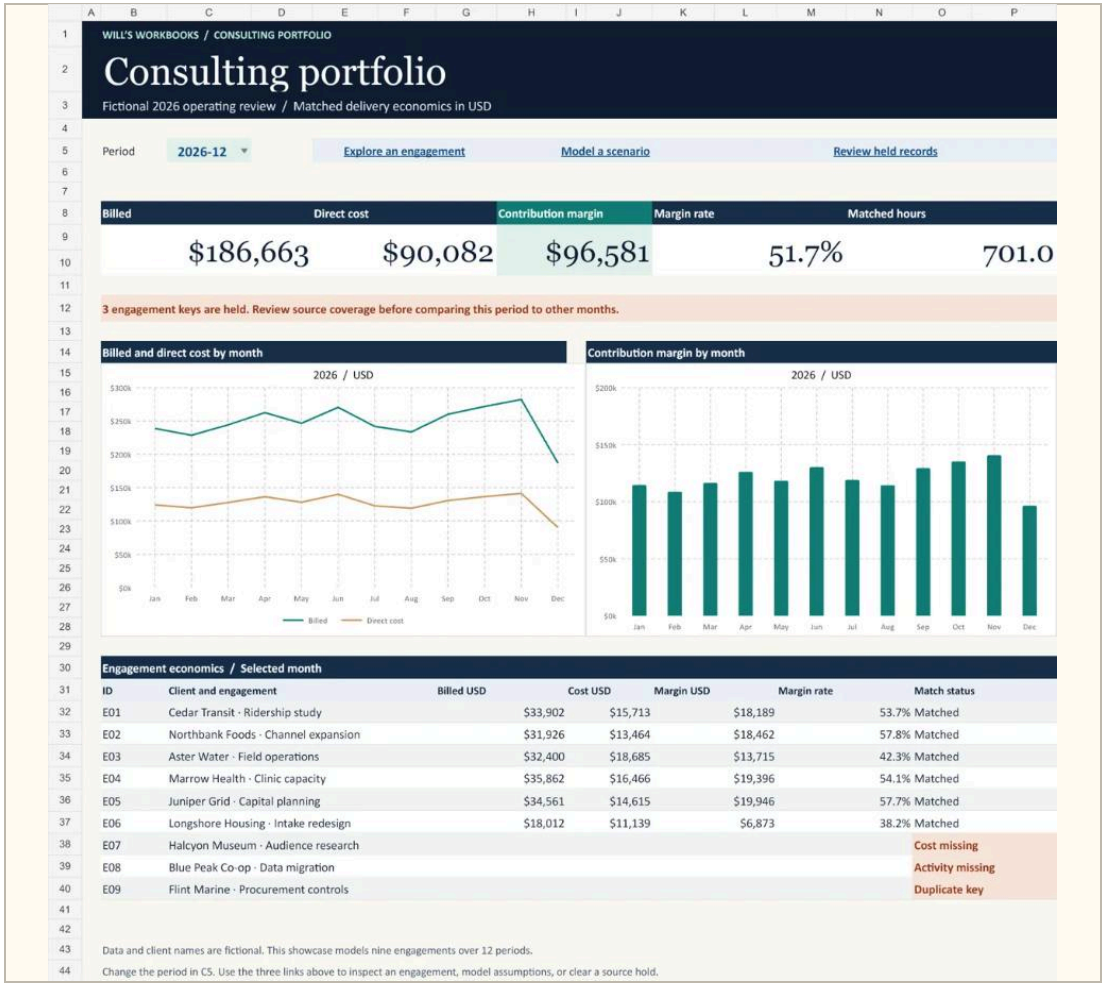
ADVANCED EXCEL PORTFOLIO

What changed in December?

Nine engagements. Twelve months. A $96,581 matched contribution margin, with three December engagements still on hold. Open the workbook to trace the numbers, then see what a rate change would buy.

Download the working file at Will's Workbooks · Consulting Portfolio (XLSX).



WILL'S WORKBOOKS / CONSULTING PORTFOLIO

Consulting portfolio

Fictional 2026 operating review / Matched delivery economics in USD

Period 2026-12 | Explore an engagement | Model a scenario | Review held records

Billed	Direct cost	Contribution margin	Margin rate	Matched hours
$186,663	$90,082	$96,581	51.7%	701.0

3 engagement keys are held. Review source coverage before comparing this period to other months.

Billed and direct cost by month — 2026 / USD

Contribution margin by month — 2026 / USD

Engagement economics / Selected month

ID	Client and engagement	Billed USD	Cost USD	Margin USD	Margin rate	Match status
E01	Cedar Transit · Ridership study	$33,902	$15,713	$18,189	53.7%	Matched
E02	Northbank Foods · Channel expansion	$31,926	$13,464	$18,462	57.8%	Matched
E03	Aster Water · Field operations	$32,400	$18,685	$13,715	42.3%	Matched
E04	Marrow Health · Clinic capacity	$35,862	$16,466	$19,396	54.1%	Matched
E05	Juniper Grid · Capital planning	$34,561	$14,615	$19,946	57.7%	Matched
E06	Longshore Housing · Intake redesign	$18,012	$11,139	$6,873	38.2%	Matched
E07	Halcyon Museum · Audience research					Cost missing
E08	Blue Peak Co-op · Data migration					Activity missing
E09	Flint Marine · Procurement controls					Duplicate key

Data and client names are fictional. This showcase models nine engagements over 12 periods.

Change the period in C5. Use the three links above to inspect an engagement, model assumptions, or clear a source hold.

Executive worksheet · December 2026

EXECUTIVE · PERIOD SELECTOR C5

Read the month before judging the change.

Open a fresh copy in desktop Excel with calculation set to Automatic. On **Executive**, choose **2026-12** in C5. Exactly one valid activity row and one valid cost row for the same period and engagement ID enter the reported totals.

December matched results

Billed	$186,663
Direct cost	$90,082
Contribution margin	$96,581
Margin rate	51.74%
Delivery hours	701

Switch to **2026-11**. November shows $140,845 in matched margin and no held engagement keys. December excludes $57,911 in billed activity, so the difference alone cannot establish that delivery performance declined. Switch back to December.



Open the image at full size to inspect the report.

RECONCILIATION · ENGAGEMENT

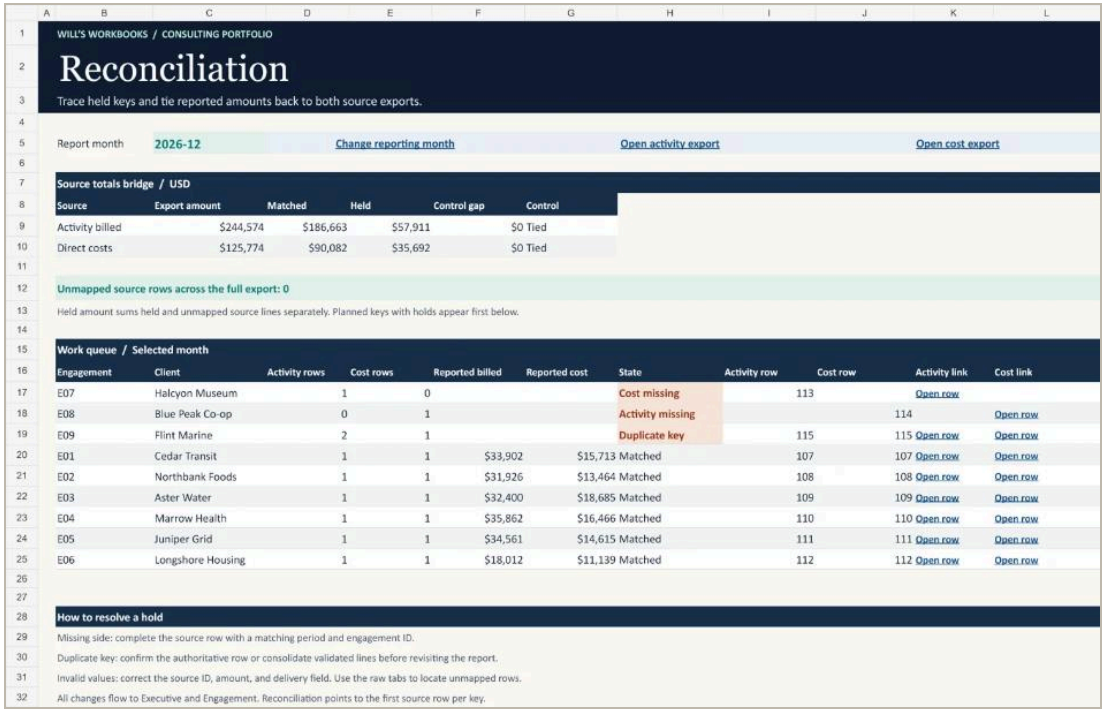
Find what the headline leaves out.

Choose **Review held records** or open the **Reconciliation** tab. Start with the first three entries. E07 is missing cost, E08 is missing activity, and E09 has a duplicate key. A held key can represent several source rows.

December's bridge from source to report

Source	Matched	Held	Export total
Billed	$186,663	$57,911	$244,574
Cost	$90,082	$35,692	$125,774

On **Engagement**, select **E07** in C5. Halcyon Museum's November row shows $24,300 billed and $11,900 cost. December's financial fields are blank while the cost record is missing. Use **Open row** on the reconciliation sheet to inspect the available source.



WILL'S WORKBOOKS / CONSULTING PORTFOLIO

Reconciliation

Trace held keys and tie reported amounts back to both source exports.

Report month 2026-12 | Change reporting month | Open activity export | Open cost export

Source totals bridge / USD

Source	Export amount	Matched	Held	Control gap	Control
Activity billed	$244,574	$186,663	$57,911		$0 Tied
Direct costs	$125,774	$90,082	$35,692		$0 Tied

Unmapped source rows across the full export: 0

Held amount sums held and unmapped source lines separately. Planned keys with holds appear first below.

Work queue / Selected month

Engagement	Client	Activity rows	Cost rows	Reported billed	Reported cost	State	Activity row	Cost row	Activity link	Cost link
E07	Halcyon Museum	1	0			Cost missing		113	Open row	
E08	Blue Peak Co-op	0	1			Activity missing			114	Open row
E09	Flint Marine	2	1			Duplicate key		115	115 Open row	Open row
E01	Cedar Transit	1	1	$33,902	$15,713	Matched		107	107 Open row	Open row
E02	Northbank Foods	1	1	$31,926	$13,464	Matched		108	108 Open row	Open row
E03	Aster Water	1	1	$32,400	$18,685	Matched		109	109 Open row	Open row
E04	Marrow Health	1	1	$35,862	$16,466	Matched		110	110 Open row	Open row
E05	Juniper Grid	1	1	$34,561	$14,615	Matched		111	111 Open row	Open row
E06	Longshore Housing	1	1	$18,012	$11,139	Matched		112	112 Open row	Open row

How to resolve a hold

Missing side: complete the source row with a matching period and engagement ID.

Duplicate key: confirm the authoritative row or consolidate validated lines before revisiting the report.

Invalid values: correct the source ID, amount, and delivery field. Use the raw tabs to locate unmapped rows.

All changes flow to Executive and Engagement. Reconciliation points to the first source row per key.

Source totals, exclusions and direct links to the exports.

SCENARIO · DRIVER D7

Try a higher rate without rewriting history.

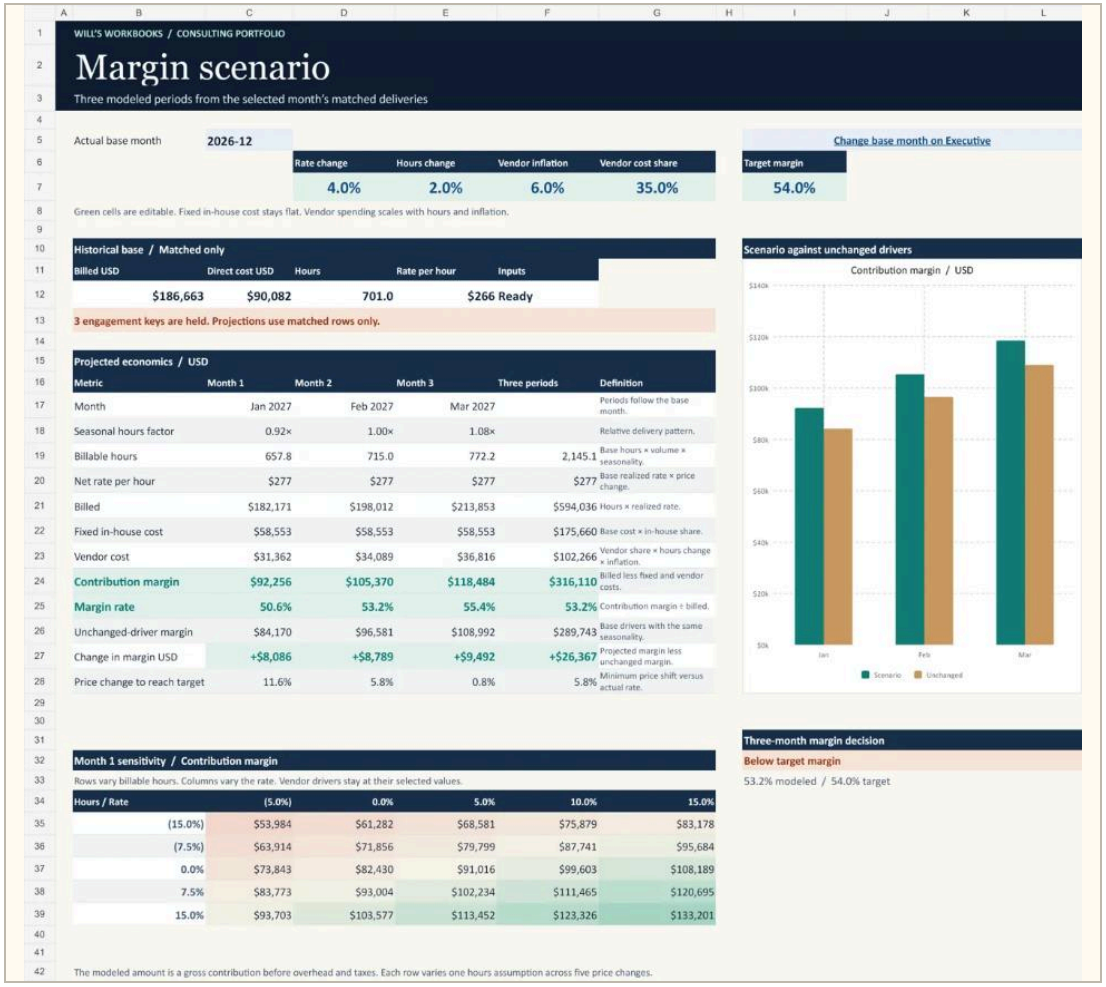
Keep December as the base and open **Scenario**. Leave hours growth at **2%**, vendor inflation at **6%**, and vendor cost share at **35%**. Read the Month 2 contribution margin in `D24`.

One input changes

Rate uplift in D7	Month 2 margin
4% · starting case	`$105,370`
8% · alternative	`$112,986`

Enter **8%** in `D7`. Projected Month 2 margin rises about **$7,616**. Return to Executive to verify that December's recorded margin is still $96,581. The forecast uses matched portfolio activity and the stated assumptions.

Across all three periods, the 4% case returns **$316,110** at **53.2%**, below the 54% target in `I7`. The 8% case returns **$338,957** at **54.9%**, clearing that target. The sensitivity grid in `C35:G39` shows how Month 1 responds to other rate and hours combinations. Restore `D7` to **4%** before the next exercise.



Change the assumptions in the colored input cells.

COST EXPORT · OPTIONAL EXERCISE

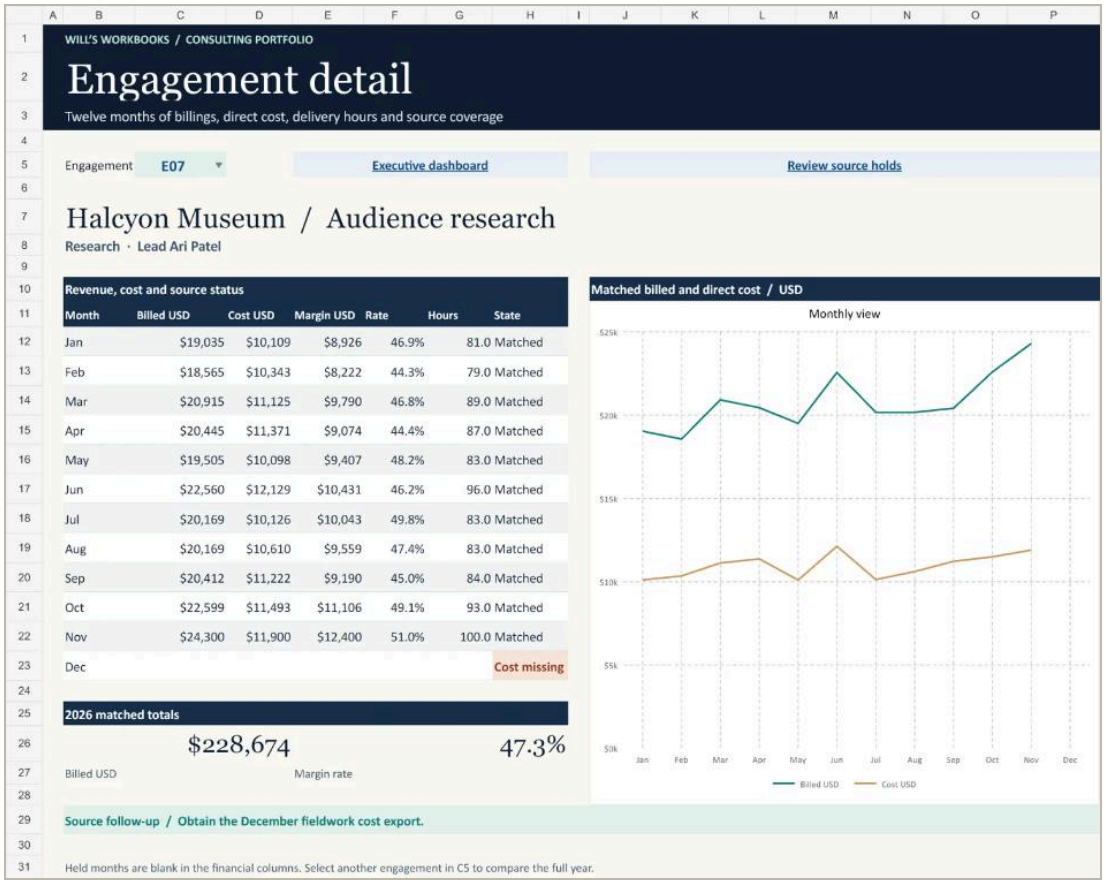
Watch a missing cost rejoin the report.

Use a **separate copy** of the original download. Enter the following fictional, verified cost record into the reserved cells on **Cost Export**. For the period in C113, type `'2026-12`. The leading apostrophe makes Excel store the period as text.

Enter a single source row

B113 · Record ID	`CST-12-E07`
C113 · Period	`2026-12`
D113 · Engagement	`E07`
E113 · Cost	`9800`
F113 · Category	`Direct delivery`

On Executive, December now has two held keys. Matched billed becomes **$210,234**, cost **$99,882**, margin **$110,352**, and hours **798**. E08 and E09 still need their own source checks. In a real engagement, confirm a correction against the approved source before entering it.



Engagement view before the synthetic repair.