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## ARClothMasks: A Pandemic Startup Journey

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**ARClothMasks: A Pandemic Startup Journey**

**by**

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**Advisor: Director Deb Williams**

**An Honors Thesis in partial fulfillment of the requirements for the degree Bachelor of  
Science in Business Administration in Finance and Accounting.**

**Sam M. Walton College of Business  
University of Arkansas  
Fayetteville, Arkansas**

**May 14, 2022**

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# **ARClothMasks Journey**

## **MARCH 2020**

*Average Daily New Cases in Arkansas: 50*

March of 2020 began just like any other month during the school year. COVID-19 was recognized but not even named yet. No one thought it would have the global impact that it did. The realization came on March 12<sup>th</sup> when the University of Arkansas Chancellor, Joseph Steinmetz, suspended in-person classes and pivoted to remote coursework. Like everyone else, I moved back to Little Rock and prepared for a long rest of the semester.

Around the end of the month, my mother suggested that we leverage her connection to a local clothing manufacturing plant to start producing cloth masks. We had been reading daily of the shortages of personal protection equipment throughout the nation. My mother was the legal representative for TY Garments, who specialized in high quality clothing. They stopped work when the pandemic began to spread. However, if we could convince them repurpose their labor and tools to make cloth masks, they could bring their workers back into the factory and restart production.

We started by contacting the clothing designers at TY Garments and discussed the feasibility of retooling their manufacturing processes to produce cloth masks. TY Garments had plenty of fabric in their warehouse so that was never a concern. The major problem we faced was whether or not they would want to take on the risk of re-opening during the pandemic. However, the employees were willing to take the necessary safety measures if it meant they could work again.

Our goal in the beginning was to only make a couple hundred masks to give out to our local community. We wanted to help alleviate the shortage of masks locally but could never have predicted the scale to which our business would grow.

## **APRIL 2020**

*Average Daily New Cases in Arkansas: 100*

Our samples came back from TY Garments in early April. We changed a few things like where the stitching would be and the size of the mask. Black was our only color in the beginning. These first shipments of masks were also non-adjustable. We did not get the idea to make them adjustable until later, though they were still CDC compliant.

Next, we made a simple flyer detailing the benefits of our masks and began emailing them out to contacts that we had. The reception that we got was enormous. We were expecting to sell a maximum of 100 masks, but instead we started getting multiple orders of 100 masks throughout the first day. We quickly realized that we needed an official website and payment system set up if we were going to successfully scale the business.

Liz Robinson is a website guru that we knew previously and she made our website in no time. This allowed us to focus on other tasks.

For payments, we chose to use Square as our platform because of its ease of use and intuitiveness. We needed a platform that all our team members could learn quickly. Making the first few invoices was tough in the beginning, but with practice we were able to make templates which sped up the process. We also learned the importance of charging sales tax. The tax would have to either be incurred by us or the customer, and so we decided to have customers bear the cost of the tax.

Our first notable order was from Boulevard Bread. They wanted 100 masks and were having trouble finding a reliable source. The owner had looked around on the internet for mask suppliers, but only found countless scams and listings with month long lead times. We were able to deliver the masks they wanted within an hour of payment. This first major sale showed us that there truly was a market for masks and that with more marketing, we could potentially extend our reach.

The first 1,000 mask order came from the US Army Corps of Engineers. We were good friends with members of the Little Rock office and showed them some samples of black masks. They liked them so much that they did us the favor of suggesting our business to other offices around the country. Soon after, we were flooded with black mask orders from corps of engineers offices across the nation. If it had not been for our customer service in the beginning, the local office would not have taken the time to refer us to their colleagues.

As our business started to ramp up, we began to receive requests for logos to be put on the masks. Not wanting to turn down any customers, we researched the feasibility of putting logos on our masks. We ended up partnering with a local digital printing company, Custom XM, to handle all our logo printing needs. We also ended up letting them handle all our orders for single mask orders that we received. Our team was small in the beginning, and we could not focus on large and small mask orders. By offloading the smaller orders to Custom XM, we could focus on the larger, more profitable orders. Custom XM did a great job of working with clients to make a mockup design before they started printing. They used heat pressing technology which allowed them to use multiple colors in their designs. However, this hindered the output they could achieve. For larger logo orders, we would need to find a different company to work with.

As business began to ramp up, we decided that we needed to develop internal processes to manage the flow of orders from start to finish. Because the size of our company was relatively small, we decided to use Google Sheets to track orders. I created different sheets based on the needs. One sheet connected us with TY Garments so we could manage which masks were being produced and the quantities of each. Another sheet was shared between us and Custom XM. This way we could efficiently tackle orders of highest priority first while also not forgetting any customers along the way. As business began to rapidly grow, implementing these processes began to pay off.

Near the end of April, we had our first major challenge. Many scam companies had begun to appear out of nowhere and were starting to have a negative impact on the PPE market. To combat this, many payment companies started to blanket ban any company that was solely in the business of selling PPE.

On the 22<sup>nd</sup> of April, we received an email that read, “We’re sorry to inform you that we’ve had to deactivate your account. Based on the information you provided about your business, we’re not able to support your business needs right now. You won’t be able to process payments with Square. Unfortunately, this decision is final.” Our first reaction was to try and overturn the decision. However, this proved to be impossible, and we quickly pivoted to PayPal and Stripe. We figured that we would have two payment systems up and running just in case one of them stopped working. Amazingly, we did not last a week until both new platforms decided to ban us. The emails we received were similar to that of the deactivation email Square sent us. Essentially, there were too many scam companies selling PPE popping up rapidly to take advantage of the pandemic. Even though we were not scamming anyone, Square, PayPal and Stripe decided that it was safer for the consumers to ban all of the companies at once. They were short staffed and did not have the resources to manually check each PPE company. At this point, we were a little stressed since we still had orders that needed to be paid for and shipped. We pivoted again and used our connections at our local bank to use a payment system called InvoiceASAP that was directly connected to the bank’s internal system. This new system had its flaws, but in the end it was actually a better offering than Square, PayPal or Stripe due to its lower transaction fees. It just goes to show that sometimes negatives can become positives in the long run.

## **MAY 2020**

*Average Daily New Cases in Arkansas: 200*

Early in May, we decided that we needed to hire additional help since the company was expanding at such a rapid pace. Sales were increasing by the day and we had plans to reach even more potential customers. To help us expand, we hired four additional employees to help us on a daily basis. One was solely responsible for customer service and making estimates and invoices. The others were used in any areas as needed. Some days we would need help packaging boxes of masks and then running them to FedEx for delivery. Other days we would need assistance preparing sample packages to ship out to school districts across the state. Having extra hands really helped us stay on track with orders coming in and out.

One thing I had to learn during this time was how to file sales tax. We thought about hiring an accountant but realized that we could keep it in house for less money. I took charge of this and learned how to file the monthly tax report. In the beginning, I made a few mistakes that caused us to be fined. Eventually, I learned all the rules and regulations and am now able to file them in under an hour. Understanding when to outsource tasks and when to do them on my own was crucial to not wasting time. Choosing to do this saved me time and money in the long run.

As I mentioned before, Custom XM was our main logo provider up until now. We needed to find another company that could do logos at a much higher quantity. Nativ, a predominantly shirt making company, decided to work with us to logo large quantity orders. Unlike Custom XM, Nativ used screen printing. Screen printing was quicker but limited the colors they could use per print to three. Most of our customers wanted only one- or two-color logos so this was not a big disadvantage. We even helped them pay for a new machine that could fit the smaller shape of a mask. Without Nativ, we would have missed out on a lot of orders from companies that wanted logos. Nativ also benefited from being able to go back to work during a time when every

other business was laying off workers. It was a mutual relationship that we still maintain to this day.

## **JUNE 2020**

*Average Daily New Cases in Arkansas: 600*

One of our largest sales markets were schools and universities. We learned early on that each school district in the state would need masks for the upcoming school year. In response, we started a marketing campaign to reach the purchasing department of each school district. We created sample packets that we mailed to each school. The packet would include a flyer listing our company's background and qualifications as well as a sample of our popular black mask. We received lots of emails and calls back from this marketing campaign. However, one of the questions we regularly faced was if we were licensed to make masks with university logos on them. To date, we had not considered that this was a barrier of entry into the logo business with universities. Once again, we adapted and quickly learned how the logo licensing process worked and proceeded to apply for a license ourselves. We were fortunate enough to be accepted quickly, which allowed us to work with many institutions that might have looked for another licensed vendor. One of our largest orders was to the University of Arkansas for 90,000 logoed masks for students. This sale would not have been possible if we did not have an official logo license. The licensing ordeal proved that as a team, we were able to adapt quickly to avoid losing potential sales.

Another major question was if we had any masks in other sizes. Customers loved the quality of our product, but sometimes the variety of face sizes meant that our masks did not fit them perfectly. We initially thought of having TY Garments produce multiple sizes like they do with clothing. However, this would be yet another variable that we would have to gamble on. If we had different sizes and colors, it would inevitably leave us guessing how many of each to make each week. The solution we decided upon was to attach an adjustable piece to the ear loops of each mask. This way, a person can change the size of the mask themselves as needed. We also decided to have TY Garments make a youth size mask for us to sell alongside the regular sized masks. We knew that many school districts that we were selling to would most likely want masks that would fit elementary kids. The youth masks also had adjusters on them so that they could easily fit kids' faces of all shapes and sizes. This decision would prove very helpful as youth masks became harder and harder to find at an affordable price. Most vendors were focused on making adult masks and failed to realize the market of youth masks. TY Garments was gracious enough to not charge us anything additional for putting adjusters on each mask. In this way, we were able to add features to our product without increasing its price.

## **JULY 2020**

*Average Daily New Cases in Arkansas: 750*

July was one of our busiest months on record. Governor Asa Hutchinson issued a mask mandate, which sent flocks of customers our way. Every 30 minutes there was always another email for masks in our inbox. Business really boomed during this month due to the upcoming

start of the new school year. Our marketing campaign was starting to pay dividends as school districts across the state were reaching out to us for estimates for masks. Many procurement offices were struggling to find mask suppliers that could deliver a quality product on time. Unfortunately, many school districts bought from cheaper vendors overseas, which often times lead to cheap masks or month-long shipping times. In the beginning, a few school districts took a leap of faith and bought masks from us. We delivered on time every time. Soon, the purchasing departments of these school districts began to refer us to their counterparts at other school districts. Before we knew it, we were receiving requests for estimates from people saying that they knew so and so and were told that we could deliver. Our sales with school districts truly proved the power of word-of-mouth marketing. Getting our foot through the door was the first step and then letting our customer service and product do the rest proved fruitful for us.

Around this time, we also decided to have our website designer make an online store for us to sell masks individually ourselves. We tasked a few employees to manage the store on a daily basis. For sake of simplicity, the online store would purchase masks from us and then sell them online. This way, we could keep track of inventory and not risk having any mishaps when pulling from the warehouse. The online store gave the younger workers the ability to learn how to run their own business. They oversaw everything from the inventory on the website to pulling and mailing orders. We allowed them to keep the profits from the sales as a reward for running it. We also made a separate email account for them so that bulk orders would not be mixed in with individual orders. Even though the individual store did not make as much as the bulk orders, it did help spread the word about our company to people across the state. We would often get larger order requests from customers who had bought individual masks from us first. This was one benefit that we had not foreseen when we decided to start the individual mask business.

## **AUGUST 2020 – December 2020**

*Average Daily New Cases in Arkansas: 1,400*

If July was the prep month for school deliveries, August was the delivery month. Many of the mask orders were for about 5,000 masks. Each one of our shipping boxes could fit exactly 1,000 masks. Shipping costs via FedEx were about \$40 per box. Knowing all of this, we had to decide on a per customer basis if it was more efficient to ship the masks or drive them ourselves to the customer. For example, Jacksonville was only 25 minutes from our office so we would always deliver their masks to them in person. However, distance did not always determine our shipping method. During the school rush, we had the idea to rent a U-Haul and driving to multiple schools along a set route. This would save us lots of money when we had to deliver masks to the University of Arkansas at Fayetteville. Our first order with them was for 60,000 masks. This would have entailed 60 boxes to be shipped via FedEx, which would have equated to around \$2,400 in shipping costs alone. In comparison, a U-Haul was \$150. By going the U-Haul route, we were able to drive by schools along the way and deliver their masks in person. It was truly a win-win method of delivering masks for a company of our size.

After the school order boom, mask sales began to drop off. We were still selling to large companies, but at a much slower pace than before. After the peak in December of 2020, overall



mask sales across the country began to decline. This trend positively correlated with the COVID-19 case rates. During this decline, we started to discuss next steps for our company. Our overhead costs were low and so we decided to keep the company running as long as regular orders kept coming in.

## **JANUARY 2021 –MARCH 2022**

*Average Daily New Cases in Arkansas: 1,504*

In January of 2021, I left the country to study abroad at the London School of Economics and Political Science in the United Kingdom. At the stage of the company, sales were slow enough that I was not required to be in the office every day. In London, I monitored emails, managed the website and filed sales tax monthly. These were all things that I could do remotely no matter the time zone difference.

I returned to the United States in June of 2021 and just in time. To our surprise and that of the entire nation, we were hit with the Delta variant during the summer. Sales rapidly spiked and I was glad to be back to help in person. I should mention that in April of 2021, we received a donation of a large portion of masks from Vulcan Sporting Goods. They wanted to clear out their warehouse space and thought that masks would not sell again. This became very beneficial for us during the Delta variant spike. TY Garments had started to produce clothing for Adidas again so they were not able to produce as many masks as before. Luckily, we were able to supplement our supply with the donated masks from Vulcan Sporting Goods. We were able to match the high demand without skipping a beat.

After the Delta variant during the summer, sales began to decline again. This time, we were positive that the pandemic was starting to die down. We had orders like before but were now preparing to slowly dissolve our company. Fast forward to early 2022 and a new variant called Omicron caused another spike in cases. Unlike during the two previous spikes, people started to request disposable masks rather than cloth masks. We asked these customers why and they responded that they already had plenty of cloth masks and wanted something different. This was not a problem for us to source. We already had contacts in the PPE industry and quickly called them to check their availability of disposable masks. Adapting to demand is what we did best, and we knew that we would deliver whatever a client wanted. Sometimes we would get emails from customers wanting hand sanitizer or thermometers. Even though we did not carry any stock of these items, we would find a way to source them. If our PPE vendors did not have any in stock, one of our team members would go to a local store and buy the product for us to ship. We knew that doing business with a customer at all meant the potential for future business down the road.

Excellent customer service is and always will be the hallmark of our success. All good business begins with a solid foundation of mutual respect and understanding. Without fostering a good relationship with a customer, we risk them going to a competitor for masks. We always answered calls with respect because we never knew when the next 10,000 mask order would come in. Our customers that we have worked with tell us that we have better customer service than many companies that have been doing business for much longer. It is always a great feeling when we have repeat customers that trust us to deliver a quality product on time.

ARClothMasks has come a long way since its start in March of 2020. What started out as a goal of selling 100 masks has turned into a company that has sold more than 1 million masks to date. We have impacted a tremendous number of lives during the pandemic. Companies like TY Garments and Nativ were able to restart production during a time when every other business was sending home employees and closing their doors. Our business helped other companies and school districts return safely with an ample supply of masks. We helped fill a nationwide shortage of masks while also providing a quality product. It was amazing to wake up every day working at a company that was truly changing lives. When people ask what I did during the pandemic, I will say that I contributed to the betterment of society through PPE distribution. Standing on the sidelines during a crisis is never an option and I am thrilled to have had the opportunity to give back to my community, state and nation.

## **Executive Summary**

At the advent of Covid-19, many businesses shut down and laid off their employees. Seeing daily reports of personal protection equipment (PPE) shortages around the state and nation, my mother, Lisa Ferrell, and I decided to act and help fill the shortage by selling cloth face masks. Lisa Ferrell is a legal representative of TY Garments at the Port of Little Rock. They produce clothing but were forced to close due to the pandemic. Our idea was to have TY Garments produce cloth masks that we could then sell. TY Garments usually conducts all their business with Adidas and Reebok. They are strictly a manufacture and do not have business to consumer capabilities. We would become the middleman between them and companies wanting to purchase PPE around the nation.

Between Lisa Ferrell and I, we have a history of starting successful businesses in real estate, medical devices and law. Using what we have learned from past experiences, we executed a plan to ensure that we got our products to the market as soon as possible. Because TY Garments is used to making clothing to the standards of Adidas and Reebok, we knew that our masks would also be made with the highest of quality. Our team's ability to problem solve and adapt freely would be a great help as we entered a new market segment.

The personal protection equipment market in 2020 was facing a global a shortage. States around the nation were all competing for limited PPE. Most of the PPE was being imported from China, who was starting to block shipments of PPE from leaving the country. We spoke to many large and small companies and came to the consensus that everyone was looking for a reliable PPE vendor. There were many scam companies popping up online daily looking to earn a quick buck among all the chaos and confusion. We wanted to be the local supplier that companies could trust to provide PPE reliably.

Our lead times and quality were the main drivers of sales for our business. If customers purchase masks from overseas, they risked the masks not showing up or showing up but having unusable quality defects. Because we were in the United States, our shipping times were substantially less than competitors abroad. We also conducted washing tests to ensure that our masks could truly last for extended periods of wear and tear day after day. Our masks also had an adjustable ear loop, which enabled people with different face sizes and shapes to still wear our masks comfortably.

The financial plan of our business started with ordering 10,000 masks from TY Garments with the plan to pay them back as they sell. This allowed us to have product in hand to sell without the need to raise capital upfront. We did market research beforehand to ensure that we could indeed sell the first batch of masks. Our main conclusion was that local companies and school businesses would be our target customer. We planned on reaching them through sending flyers with a sample mask to each company and school district's purchasing department. We hedged our bets that our lead times and quality would help spread the word about our company across the state and nation.

## **Product**

Our main product segment was personal protection equipment. We had access to disposable masks as well as cloth masks. Our cloth masks were sourced from TY Garments who also produced clothing for Adidas and Reebok outside of the pandemic. The materials for each mask were also the same that they use for Adidas and Reebok. This means that our masks were able to endure many wash and dry cycles without deformation.

We also released an adjustable mask that had a black adjustor that could adjust the size of the mask. This adjustability feature greatly helped our mask sales. Companies who bought from us were happy that our masks could fit all of their employees' different faces.

The journey from manufacture to consumer began at TY Garments. We first sent them our order of masks that we wanted for the week. When the masks were ready, we drove our vehicles over and picked up the masks to take back to our warehouse in North Little Rock. We organized them by color and size. As orders come in from businesses, we picked orders and shipped them via FedEx. Large orders went in larger boxes while smaller individual orders were shipped with envelopes. Our main goal was to fulfill orders as soon as possible. Once payment was processed, the shipment was released. Masks could even ship the same day if we received payment fast enough.

As our business grew during the pandemic, we were able to scale our production as needed. TY Garment's was actually working at partial capacity at first so increasing production was as easy as opening more work lines and bringing back more employees. Because we were a small business, we had the ability to adapt quickly as problems arise. If a customer had any special requests, we would find a solution to fulfill their request.

## Competitive Analysis

Everyone in America needed masks during the pandemic. The shortage was so severe that our total available market was every single business and individual in America. Our serviceable available market was every single school district and large company in America. Our serviceable obtainable market was every school district and company in Arkansas. We had some sales outside of the state, but the majority of sales came from within the state.

We aimed our focus towards bulk mask sales. We had individual mask sales on our online store, but we knew that the real market was larger companies. Using our contacts and word of mouth, we were confident that our SOM was very attainable.

Our revenue came from two sources, individual and bulk mask sales. To streamline our company, we separated the two from each other so that orders did not get intertwined and confusing. Masks from TY Garments costed us around \$0.90 to make at first. However, this changed with demand and manufacturing costs throughout the pandemic.

Individual mask sales occurred on our website where the prices were higher per mask than bulk mask sales. We only expected for individual mask sales to count for 5% of our total sales. However, selling the masks individually allowed customers to potentially refer us to larger companies in the future.

Bulk mask sales made up for 95% of our sales. We followed the “the more you buy, the less your pay” standard for pricing. If the customer wanted a logo, we would also upcharge the customer anywhere from 5 – 25 cents per mask dependent on the logo complexity or quantity of colors. We also decided to give school districts a special price no matter the quantity. In Arkansas there were a lot of smaller school districts that did not have the purchasing power of the larger school districts. We understood this and made the price \$2.34 across the board for them. This helped in the long run since most school procurement offices talked with each other and spread the word about our business. This flat price also eased the effort it would have taken to negotiate a price per school district.

The main competition for ARClothMasks was other mask companies around the nation and globe. Since the start of the pandemic, many companies pivoted to help fill the shortage. However, many of these mask companies were scams trying to take advantage of the pandemic to earn an easy dollar. Anyone can make a website and fill it with realistic reviews and pictures of their products. With an onslaught of mask companies popping up since the pandemic started, customers had a hard time discerning the good companies from the bad.

Our goal was to convince consumers that our masks were legitimate. Our lead times already beat out many of the mask companies in China. Being a local company helped a lot when convincing customers to choose us. Having a connection to the surrounding community helped ease worries about if ARClothMasks could deliver or not.

Another problem that we faced was whether consumers would want to purchase cloth masks or disposable ones. Cloth masks last longer and are cheaper over time, but many purchasing departments were only focused on the upfront costs and not the long-term costs. We knew that the right decision was cloth masks, but it came down to if we could convince our customers the same thing.

## **Sales and Marketing Plan**

ARClothMasks planned on taking the PPE market head on. To do so, we knew that we would have to convince large entities to purchase from us instead of waiting for their established vendors restock on PPE. Our marketing approach needed to be quick but efficient. We wanted to pursue marketing through physical flyers with samples, email newsletters and social media.

Physical flyers were sent to each purchasing department of major companies in Arkansas and school districts. We also included a mask in each packet so that they could directly compare our mask to the competition. Our flyer was designed by a third-party ad agency and then printed in bulk to be inserted in each packet. We had two flyer designs tailored towards businesses and school districts.

Our email newsletters were made in house with the Constant Contact software. The plan was to email a newsletter once a week to the contacts that we had accumulated. The newsletters also contained local and national news related to the pandemic so that our customers could stay informed. We were able to track statistics related to our email newsletters thanks to Constant Contact's built-in analytics tools. Using what we learn from that, we adjusted the layout of the newsletter to better capture our reader's attention.

We outsourced our social media marketing to an outside firm. They managed our Facebook and Instagram accounts. Posting occurred each week with pictures that we provided of new masks and designs. We also hosted picture competitions on our social media platforms to maintain customer interaction. The plan was to use Google Ads to advertise online. However, Google began to ban all ads pertaining to Covid-19 or PPE. This meant we had to be creative to make an ad that would pass their ad bot.

Our main source of growth came from word of mouth. Company and school purchasing departments communicate with each other all the time. If one finds a good deal on a product in bulk, they will spread the news, thus helping sales for that one business. Our goal was to get our foot in the door and let our product do the rest. We had numerous testimonials from large companies such as Edward's Food Giant who attested to our quality. Our hope was that purchasers would recognize other companies who did business with us.

## Operations

ARClothMasks became the middleman between TY Garments and customers. Because we were a startup, our team had to be prepared to tackle any new problem we faced daily. We relied on personal connections and community entrepreneurial resources to get support with legal and startup advice.

TY Garments handled everything regarding production of the masks. They already had their entire operations set up prior to the pandemic for clothing manufacturing. With some minor retooling changes, TY Garment's production lines were capable of producing masks.

When the masks were packaged and ready for pick up, our team would collect them and bring them to our own warehouse. Masks would then be separated by size and color. We used Google Sheets to help us track orders from start to finish. Orders that required a logo were sent to our local logo printer while orders that did not require a logo were shipped out directly from us. If the client was local, we would hand deliver them to save shipping costs and to establish an in-person connection with the customer.

As a team, we were flexible and able to learn solutions to new problems that we faced every day. There was no such thing as a normal day for us. One problem that we planned for was if TY Garments had to shut down at any point due to an internal covid outbreak. To prepare for this situation, we reached out to other mask suppliers to have a backup supply if needed.

In the beginning months of the company, we did not know what colors would sell the most. To fix this, we used data that we collected monthly to adjust our next mask order from TY Garments. We found out that light grey and black were our two most popular colors. If a company or school wanted a specific color, they had to order a minimum number of masks for us to justify producing an entirely unique color of masks. Mask colors that were not very popular were discounted. If sales ever began to bottom out, our plan was to donate the masks to local hospitals and schools so that they were not wasted.

## **Management Team and Advisors**

Our team was comprised of Lisa Ferrell as CEO, me as CFO and CSCO and four other team members running daily operations such as accounting, customer service and warehouse management. TY Garments was our main manufacturer of cloth masks. We also had a few other vendors that supplied us with other PPE including hand sanitizer, disposable masks and thermometers.

Employees work best when they are equally valued as a team member. In our team, everyone understood the larger goal, which made them more invested. This also made the company more efficient since everyone knew each process of the company and collaboration could occur between departments. We also had a daily morning meeting to discuss problems we wanted to solve for the day as well as potential things we should be looking for in the future. Starting the day as unified team ended up being a good routine for us as things became stressful.

After our daily meeting, the team would split out into our assigned tasks. I understood how each part of the company operated, so I would be in charge of helping wherever help was needed.



## Critical Risks

ARClothMasks was a low-risk venture compared to most startups. It became obvious through basic market research that there was a massive shortage of PPE in Arkansas and across the nation. As we were able to produce high-quality masks, we were certain that they would sell. If anything, the problem we had was that we could not manufacture enough masks to meet demand.

The singular problem that we could have faced was if TY Garments had to close down due to an outbreak within their plant. One of our main selling points was that we could provide masks with little lead time. However, if we could not deliver goods at the promised times, then we would lose their business to another company that could deliver in time. ARClothMask's financial stability would also be rattled with the closure of TY Garments. Our business model states that we must maintain a profit to place new mask orders and pay for existing ones.

To prepare ourselves for a potential incident, we found other manufacturers of masks that we could purchase from so that we were not tied exclusively to one vendor. TY Garments was our primary vendor, but it would be safer to keep some additional stock on hand. We also made sure to budget correctly so in the event of TY Garment's closure, we would still be able to normally operate day to day.

Another problem that could have impacted us related to shipping and delivery of our masks, is if FedEx began to have major shipping delays. Although it would be inconvenient for the customer, it could result in lost packages and inventory. If a package was lost, we shipped another one right away if possible via UPS. We did not have control over FedEx's shipping logistics and did what we could to ensure our packages of masks reached their destinations in one piece.

Our company has the good fortune of not being a risky investment for us. The problems that we faced are mostly all solvable and not debilitating for our company. Even then, we will be cautious and always make sure that we have a backup plan for everything that we do.

## **Finances**

Our business model did not rely on raising any capital upfront. We needed around \$1,000 for office supplies and legal fees to get the company officially started. To get the masks, we set up a system with TY Garments where we would pay them as we sold the masks. We estimated for sales to rapidly increase within the first month of operation. Our first mask order was around \$20,000 worth of masks. Orders from month to month varied based upon demand in the market.

As CFO, I was always looking out for signs of the eventual decline of Covid-19 nationwide. My goal was to avoid having too much overstock when the pandemic died down. The team agreed that we would rather have too many masks in inventory than not enough to supply every customer we had. We never wanted to turn away a company or school on the grounds of not having enough masks for them.

## Works Cited

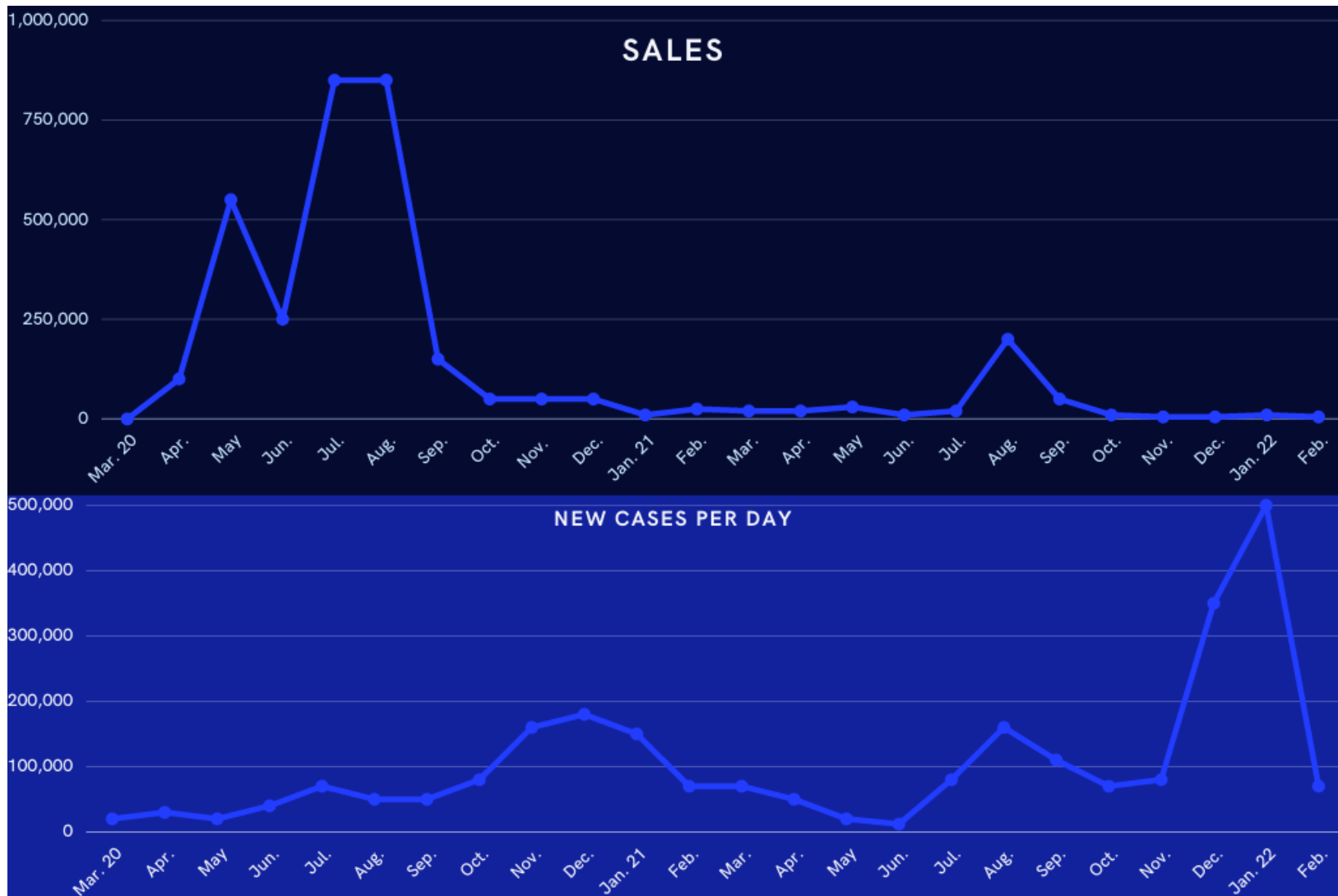
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## Appendix A: Sales vs. Covid-19 New Cases in Arkansas 2020-2022



## Appendix B: Top Customer Sales

#	Customer Name	Sales
1	Expat Health - Brandon Nicole	
2	Lake Hamilton	
3	LIAPTC	
4	Custom XM	
6	Labeland - Robert Ross/Arby's	
6	Salem School District - Wayne Gultner	
7	Ozark College-Jill Yandoy	
8	Bad Boy Mowers - Shaun Robinson	
9	ASU Mountain Home-Chris Kay	
10	NYIT	
11	Fayetteville Public Library	
12	Douglas Companies Inc.	
13	Pathfinder Inc. - Ann Patricia Walker	
14	Arkansas Public Policy Panel	
15	Rogers Public Schools-Dan Carey	
16	UALR	
17	USACE - Vicksburg District	
18	Eric Petrus	
18	Hendrix College	
20	4-H Youth Development - Martha Ray Sedor	
21	Navv	
22	ScholarMade-Brad Burt	
23	Ozark School District - Jordan Price	
24	U of A Division of Agriculture	
26	Power Staffing Services, Inc.	
26	Central Baptist College-Sandy Faulk	
27	CentralTech LLC - Gates Hill	
28	Morgan-Holcomb	
28	Edwards Food Giant	
30	Calico Rock School District-Kay Arnold	

## Appendix C: Product Sales

Item Name	Item Code	Description	Quantity in Estimates	Total Price in Estimates without Tax	Total Price in Estimates with Tax
1 Color Logo	1563		6,675,000	8,364.50	8,565.10
1 Color Logo	1056		41,111,000	40,602.50	44,229.33
1 color logo	1635		750,000	1,230.00	1,389.90
1 color logo	1646		750,000	1,075.00	1,218.25
1 color logo	1712		1,110,000	1,715.00	1,882.21
1 Color Logo	1183		10,311,000	11,644.40	12,763.90
1 color logo	1547		5,540,000	7,480.00	8,185.24
1 Color Logo	1502		9,750,000	12,277.50	13,299.64
1 Color Logo	1310		16,585,000	22,018.50	23,834.23
1 Color Logo (backside)	1532		3,400,000	3,840.00	4,196.54
1 color logo (green)	1573		50,000	117.50	128.66
1 Color Logo (Toyota)	1235		100,000	230.00	259.90
1 Color Logo (White)	1559		1,100,000	1,320.00	1,388.40
1 Color Logo Design	1634		4,500,000	6,125.00	6,785.63
1 color logo design	1527		1,500,000	2,037.50	2,191.29
1 color logo design	1564		1,500,000	1,750.00	1,853.50
1 Color Logo Design	1724		25,000	100.00	109.50
1 color logo design	1743		150,000	300.00	328.50
1 color logo design	1571		600,000	825.00	899.25
1-Color Logo (100-249)	1472		100,000	500.00	547.50
10,000 Cloth Masks	1016		10,000,000	29,000.00	29,000.00
100 Cloth Masks	1031		100,000	450.00	508.50
100 Cloth Masks	1187		200,000	750.00	847.50
100 Cloth Masks w/Logo	1137		100,000	700.00	700.00
1000 Cloth Masks	1023		3,500,000	10,875.00	11,384.44
15,000 Cloth Masks	1047		15,000,000	42,000.00	42,000.00
150 Cloth Masks	1021		150,000	600.00	657.00
150 Cloth Masks	1233		150,000	562.50	635.63
150 Face Masks	1234		150,000	562.50	635.63
1500	1043		1,500,000	3,510.00	3,843.45
1500 Black	1143		1,500,000	3,510.00	3,843.45
2 Color Logo	1171		500,000	650.00	650.00
2 Color Logo	1227		6,305,000	8,309.75	9,177.67
2 color logo	1704		50,000	80.00	97.20
2 Color Logo	1344		16,000,000	23,616.50	25,190.55
2 Color Logo	1713		20,000	90.00	101.70
2 Color Logo	1553		1,505,000	2,031.75	2,234.76
2 Color Logo	1095		3,300,000	4,815.00	5,282.34
2 Color Logo (To be determined)	1376		50,000	112.50	122.63
2 Color Logo (E* right cheek)	1313		400,000	560.00	610.40
2 Color Logo (E right cheek)	1207		400,000	560.00	610.40
2 Color Logo (UA Extension, Black/Master Gardner, Green)	1258		300,000	420.00	459.90
2 Color Logo (Wildcat Logo)	1206		100,000	130.00	141.70
2 Color Logo Design	1501		5,300,000	6,720.00	6,949.90
2 Color Logo Design	1687		380,000	513.00	563.02
2 color logo design	1742		1,300,000	2,390.00	2,617.06
20,000 Cloth Masks	1048		20,000,000	70,000.00	70,000.00
200 Cloth Masks	1019		200,000	800.00	904.00
25,000 Cloth Masks	1106		25,000,000	67,500.00	67,500.00
3 Color Logo Designs/3 Set ups	1414		1,000	225.00	255.38
4 Color Logo	1406		500,000	750.00	817.50
400 Cloth Masks	1189		400,000	1,500.00	1,500.00
400 Cloth Masks	1022		400,000	1,700.00	1,921.00
500 Cloth Masks	1013		500,000	2,250.00	2,542.50
500 Logos	1074		500,000	500.00	548.75
5000 Cloth Masks	1055		5,000,000	15,000.00	15,000.00
750 Cloth Masks	1082		750,000	2,280.00	2,280.00
850 Cloth Masks	1071		850,000	3,187.50	3,187.50
850 Logos	1072		4,850,000	7,105.00	7,885.00
900 Cloth Masks	1088		1,800,000	5,715.00	5,715.00
Adjustable Athletic Black (Large)	1719		500,000	1,375.00	1,509.06
Adjustable Athletic Blue (Large)	1717		400,000	1,100.00	1,215.50
Adjustable Cloth Masks	1096		34,350,000	80,379.00	80,647.52
Adjustable Masks	1090		1,000,000	3,150.00	3,150.00
Adjustable Masks - Color TBD	1715		750,000	1,812.50	1,989.22
Adjustable Youth Cloth Masks	1134		16,200,000	37,908.00	37,908.00
Adult 3-ply/nose wire Disposable masks 50mask/box	1702		801,000	4,405.50	4,835.04

Adult Cloth Masks	1145	14,500,000	33,930.00	37,153.35
Adult Disposable Masks (50/box)	1636	80,000	570.00	629.14
Arkansas Flag Mask	1352	65,000	389.35	414.42
Arkansas Razorback Masks (Pkg)	1248	250,000	1,387.50	1,514.18
Bacon-Tomato Dip w/ Fritos Scoops	1580	62,000	128.00	144.64
Black Cloth Face Mks	1128	1,700,000	4,845.00	4,845.00
Black Ear Loop (Large)	1671	1,627,000	4,474.25	5,055.90
Black Ear Loop (Small)	1672	2,323,000	6,388.25	7,218.72
Black Head Loop (Large)	1668	6,695,000	18,411.25	20,804.71
Black Head Loop (Small)	1670	3,025,000	8,318.75	9,400.19
Black Masks	1116	6,000,000	14,956.00	14,956.00
Black Masks - Ear Loop w/ 1 color Logo	1591	90,000	630.00	689.85
Black Masks - Head Loop w/ 1 color Logo	1592	75,000	525.00	574.88
Black Packaged Cloth Masks (Regular)	1380	300,000	825.00	903.38
Black w/Black Trim (Non-Adjustable)	1339	895,000	2,145.00	2,276.26
Black w/Black Trim (Regular)	1314	161,959,000	341,891.84	350,920.04
Black w/Black Trim (XL)	1315	75,000	165.00	174.56
Black w/Black Trim (Youth)	1316	1,523,000	3,660.34	4,082.44
Black w/Red Trim (XL)	1317	50,000	96.25	99.62
Black w/Red Trim (Youth)	1318	697,000	1,834.75	2,061.57
Black Washable Cloth Masks	1099	10,000,000	28,500.00	28,500.00
Blue w/Black Trim (Regular)	1319	4,333,000	12,610.20	13,217.37
ByeDon	1387	50,000	277.50	277.50
Carton of 3 ply-disposable masks	1678	3,000	925.00	1,012.88
Casino Tables	1577	104,000	1,073.00	1,201.99
Charcoal Grey (Med)	1729	26,000	71.50	79.01
Charcoal Grey (Youth)	1665	1,000,000	2,750.00	3,107.50
Charcoal Grey w/Grey Trim (Regular)	1354	17,627,000	37,624.70	41,055.50
Charcoal Grey w/Grey Trim (Youth)	1320	4,720,000	7,884.00	8,638.50
Charcoal Regular Adjustable Masks	1676	683,000	1,899.00	2,072.12
Christmas	1435	2,000	16.00	17.52
Cloth Face Masks	1238	6,500,000	15,900.00	16,157.25
Cloth Mark	1102	4,000,000	13,000.00	13,000.00
Cloth Mask Adjustable Assorted Colors Retail Ready	1356	2,000,000	5,000.00	5,000.00
Cloth Mask Youth	1163	1,800,000	4,212.00	4,603.37
Cloth Masks	1377	8,250,000	19,472.50	21,353.11
Cloth Masks	1140	327,932,000	729,400.80	753,632.34
Cloth Masks	1007	347,877,000	924,063.04	952,503.71
cloth masks	1174	20,201,000	50,088.34	54,751.75
Cloth Masks	1642	30,000,000	44,700.00	49,058.25
Cloth Masks	1103	30,000	75.00	81.75
Cloth Masks	1304	10,615,000	30,498.75	33,245.06
Cloth Masks (adjustable red with black trim)	1150	100,000	234.00	257.40
Cloth masks (assorted colors)	1119	500,000	1,625.00	1,779.38
Cloth Masks (light grey adjustables)	1152	25,000,000	67,500.00	73,912.50
Cloth Masks Youth (Black)	1240	400,000	936.00	1,029.60
Cloth Masks (1000) w/Logo	1202	1,000,000	3,950.00	4,463.50
Cloth Masks (adjustable assorted colors)	1154	50,000	225.00	246.38
Cloth Masks (Adjustable Collegiate Purple)	1151	4,000,000	9,360.00	10,272.60
Cloth Masks (Adjustable)	1169	500,000	1,750.00	1,750.00
Cloth Masks (adjustable)	1121	8,550,000	24,504.00	26,581.65
Cloth Masks (Adjustable) Hunter green/Navy trim	1159	500,000	1,625.00	1,771.25
Cloth Masks (Adult Black/Red Trim)	1253	80,000	187.20	205.92
Cloth Masks (Adult - Black)	1199	3,100,000	7,254.00	7,979.40
Cloth Masks (Adult - Blue 7692 C/Black Trim )	1225	6,200,000	14,508.00	15,832.58
Cloth Masks (Adult - Collegiate Purple)	1198	615,000	1,553.85	1,773.91
Cloth Masks (Adult - Hunter Green/Navy Trim)	1208	400,000	1,300.00	1,417.00
Cloth Masks (Adult - Light Grey)	1195	300,000	702.00	767.85
Cloth Masks (Adult - Red)	1252	1,625,000	4,468.75	4,893.29
Cloth Masks (Adult)	1148	37,375,000	87,457.50	96,206.81
Cloth Masks (Adult) (Charcoal Grey)	1160	2,500,000	5,850.00	6,405.75
Cloth Masks (Assorted Colors)	1231	17,000,000	45,750.00	45,750.00
Cloth Masks (Assorted Solid - Pkg)	1249	500,000	1,550.00	1,691.52
Cloth Masks (Black)	1115	800,000	2,400.00	2,484.00
Cloth Masks (Black)	1229	701,000	2,187.25	2,452.03
Cloth Masks (Black, Scarlet or Charcoal)	1405	1,000,000	2,500.00	2,712.50
Cloth Masks (Black/Black trim)	1228	2,000,000	5,500.00	6,193.00
Cloth Masks (Color to be determined)	1499	1,450,000	4,097.50	4,469.40
Cloth Masks (Color to be determined)	1362	1,000,000	2,588.50	2,815.75
Cloth Masks (Grey)	1144	5,000,000	15,750.00	17,167.50

Cloth Masks (LI Grey)	1244	300.0000	855.00	936.23
Cloth Masks (Razorbuck)	1215	5,890.0000	32,689.50	33,175.96
Cloth Masks (Red/Black Trim)	1340	300.0000	900.00	985.50
Cloth Masks (Regular)	1185	18,775.0000	43,933.50	48,378.42
Cloth Masks (Toyota)	1236	100.0000	450.00	508.50
Cloth Masks (Youth - Blue 7692 C/Black Trim )	1224	2,110.0000	4,937.40	5,388.18
Cloth Masks (Youth - Light Grey)	1194	300.0000	702.00	767.85
Cloth Masks (Youth - Solid Light Grey)	1209	1,000.0000	2,431.00	2,631.47
Cloth Masks (Youth)	1149	49,530.0000	116,092.20	127,609.57
Cloth Masks (Youth) (Charcoal Grey)	1205	200.0000	468.00	508.95
Cloth Masks (Youth) (Light Grey)	1191	350.0000	819.00	896.81
Cloth Masks - Arvest Logo	1167	223.0000	1,115.00	1,220.93
Cloth Masks - Color to be Determined	1415	1,800.0000	5,187.50	5,686.15
Cloth Masks Adj (University Red)	1156	200.0000	650.00	736.13
Cloth Masks Adj with Logo	1161	100.0000	535.00	535.00
Cloth Masks over 10K	1005	7,800.0000	29,250.00	33,052.50
Cloth Masks Regular	1273	11,500.0000	25,760.00	28,151.20
Cloth Masks under 5K	1000	2,000.0000	7,000.00	7,000.00
Cloth Masks Youth (Red)	1274	6,500.0000	15,210.00	16,654.95
Color to Be Determined	1529	40.0000	92.00	100.74
Credit	1488	2.0000	0.00	0.00
Credit card	1510	3.0000	0.00	0.00
Credit Card - Paying by check	1513	14.0000	0.00	0.00
Credit Card - Paying by check	1418	923.0000	1,260.00	1,373.40
Credit Card - Paying by check	1657	2.0000	0.00	0.00
Credit Card Fee	1012	7.0000	2,463.24	2,463.24
Credit Card Fee	1375	5.0000	167.95	167.95
Credit Card Fee	1673	1.0000	64.62	64.62
Credit Card Fee	1182	2.0000	208.96	218.47
Credit Card Fee (3.5%)	1566	1.0000	153.30	153.30
Credit Card Fee (3.5%)	1516	8.0000	0.00	0.00
Credit Card Fee (3.5%)	1349	26.0000	0.00	0.00
Credit Card Fee (3.5%)	1686	4.0000	0.00	0.00
Credit Card Fee (3.5%)	1647	4.0000	0.00	0.00
Credit Card Fee (3.5%)	1219	31.0000	65.00	65.00
Credit Card Fee (3.5%)	1569	1.0000	191.28	191.28
Credit Card Fee (3.5%)	1308	2.0000	0.00	0.00
Credit Card Fee (3.5%)	1709	5.0000	0.00	0.00
Credit Card Fee (3.5)	1710	2.0000	140.54	140.54
Credit Card Fee - Paying by check	1370	1.0000	0.00	0.00
Credit Card Fee 3.5	1491	Credit Card Fee	90.78	90.78
Delivery	1006	9,179.0000	16,237.50	17,784.75
Delivery Fee	1664	1,108.0000	2,795.00	3,046.13
Delivery Fee	1014	6.0000	170.00	175.10
Delivery Fee	1216	5.0000	300.00	310.00
Disinfectant Wipes (Benzalkonium Chloride)	1560	50.0000	600.00	678.00
Disposable Masks 3-Ply (50 masks/box)	1692	20.0000	159.00	173.71
Ear Loop Mask with logo design	1700	25.0000	175.00	197.75
Extra Large Masks	1130	1,500.0000	4,650.00	4,650.00
Extra Masks	1168	1.0000	100.00	100.00
Face Mask	1123	100.0000	450.00	450.00
Face Masks	1226	600.0000	1,404.00	1,586.52
Fudgy Brownies	1584	34.0000	172.50	194.93
Gel/Liquid Disinfectant (1 Galx 4/case)	1561	50.0000	5,998.00	6,777.74
Green w/Black Trim (Regular)	1322	1,733.0000	3,037.50	3,292.42
Green w/Navy Trim (Regular)	1321	690.0000	1,977.50	2,151.41
Grey Masks Adjustable	1109	1,000.0000	3,200.00	3,200.00
Grey Masks Adjustable	1112	2,500.0000	7,750.00	7,750.00
Grey Masks-Regular	1108	2,500.0000	7,125.00	7,125.00
Grey Masks-Regular	1111	1,000.0000	2,900.00	2,900.00
Halloween (Regular)	1357	480.0000	2,040.00	2,040.00
Heat Seal Logo (E)	1654	100.0000	225.00	245.25
Heat Seal Logo (Paw Print)	1653	200.0000	450.00	490.50
Hunter Green wGreen Trim (Youth)	1369	600.0000	894.00	987.50
Hunter Green/Black	1537	1,000.0000	1,625.00	1,681.88
Individual packaging	1101	26,000.0000	13,150.00	14,396.85
Kelly Green/Navy	1645	35.0000	52.15	59.19
Key Lime	1585	3.0000	72.00	81.36
KN95 Disposable Masks (30 Pack)	1685	6.0000	179.94	197.03
KN95 Masks	1562	5.0000	34.30	38.76
Light Grey	1721	10.0000	30.00	32.47



Light Grey w/Black Trim (Regular)	1512	251.0000	373.99	405.78
Light Grey w/Grey Trim (Youth)	1324	848.0000	2,469.00	2,715.96
Light Grey/Light Grey Trim (Regular)	1652	899.0000	2,018.84	2,149.77
Loaded Hummus	1581	3.0000	135.00	152.55
Logo	1034	8,700.0000	10,530.00	10,918.10
Logo	1211	700.0000	1,025.00	1,126.45
logo	1175	2,050.0000	2,725.00	2,983.88
Logo	1641	30,000.0000	33,000.00	36,217.50
Logo Design	1419	4,200.0000	5,862.50	6,385.87
Logo Design	1489	265.0000	707.50	771.18
Logos	1178	3,000.0000	3,500.00	3,806.25
Logos	1050	89,210.0000	102,064.00	102,162.80
Logos	1223	231,700.0000	209,580.00	210,254.81
Maroon w/Maroon Trim (Regular)	1325	2,900.0000	5,138.00	5,565.95
Mountain Home Blue w/Blue Trim (Regular)	1388	950.0000	2,928.50	3,168.46
Mountain Home Blue w/Blue Trim (Youth)	1326	200.0000	468.00	517.14
Multi Color Logo	1557	1,000.0000	1,450.00	1,580.50
Multi-Color Logo	1730	1,350.0000	2,310.00	2,537.52
Multi-Color Logo (Vinyl Application)	1548	10.0000	41.70	45.45
Multi-Colored Logo Design	1520	2,400.0000	3,470.00	3,557.50
Multicolor Logo Design	1530	40.0000	132.00	144.54
Navy Masks	1117	600.0000	1,740.00	1,740.00
Navy w/Navy Trim (Regular)	1327	7,539.0000	18,169.00	19,866.49
New Cloth Mask - White	1390	250.0000	462.50	462.50
Non-Medical Disposable Masks (Regular)	1541	80.0000	526.00	591.66
Non-Medical Disposable Masks (Youth)	1656	20.0000	120.00	137.10
One color logo	1232	250.0000	575.00	649.75
One Color Logo	1110	1,000.0000	1,050.00	1,050.00
One Color Logo	1113	2,500.0000	2,500.00	2,500.00
One Color Logo	1455	350.0000	437.50	476.88
One-Color Logo	1343	8,150.0000	8,869.50	9,727.43
One-Color Logo	1179	29,000.0000	32,225.00	35,595.63
One-Color Logo	1100	12,200.0000	13,470.00	14,311.50
One-Color Logo (Youth)	1250	1,000.0000	1,100.00	1,212.76
Orange w/Orange Trim (Regular)	1328	633.0000	1,774.00	1,875.49
Orange w/Orange Trim (Youth)	1329	200.0000	468.00	517.14
Original Light Grey w/Grey Trim (Regular)	1323	1,830.0000	4,947.75	5,235.49
Packaged Masks- Black	1391	370.0000	738.50	790.54
Packaged Masks- Green	1395	1,000.0000	1,900.00	2,071.00
Packaged Masks- Purple	1393	2,000.0000	4,680.00	5,136.30
Packaged Masks- Red	1397	50.0000	92.50	101.29
Packaged Masks- White	1396	1,325.0000	2,622.50	2,864.99
Paying by check	1697	2.0000	0.00	0.00
Payment by Check No Credit Card Fee	1492	34.0000	0.00	0.00
Pecan Pie Bars (2 dozen)	1586	24.0000	36.00	40.68
Purple w/Purple Trim (Regular)	1330	1,373.0000	3,766.10	3,932.93
Razorback Mask (Red Mask w/Big White Hog)	1346	100.0000	350.00	381.50
Razorback Mask (Red Mask w/Small White Hog)	1347	4.0000	32.00	35.04
Razorback Masks	1239	100.0000	725.00	819.25
Red Cloth Face Masks	1127	6,800.0000	19,380.00	19,380.00
Red Ear Loop (Large)	1667	1,994.0000	5,483.50	6,196.36
Red Head Loop (Large)	1669	3,375.0000	9,281.25	10,487.81
Red Head Loop (Small)	1666	2,336.0000	6,424.00	7,259.12
Regular Adjustable Masks	1662	16,380.0000	41,105.00	45,009.98
Regular Adjustable Masks (Assorted Colors)	1688	2,880.0000	6,480.00	7,095.60
Regular Cloth Mask	1289	10,000.0000	28,500.00	31,065.00
Regular Mask	1301	14,000.0000	16,920.00	18,527.40
Royal Blue w/Black (Regular)	1511	1,745.0000	3,288.67	3,640.91
Royal Blue w/Blue (Regular)	1331	733.0000	2,311.50	2,572.62
Royal Blue w/Blue Trim (Youth)	1332	200.0000	468.00	517.14
Sales Tax	1002	46.0000	76,819.50	76,819.50
Sales Tax (10.5)	1133	2.0000	809.10	809.10
Sales Tax (Estimate)	1057	4.0000	4,695.49	4,695.49
Sales Tax (Jonesboro 7 percent)	1129	1.0000	2,924.25	2,924.25
Sales Tax (LR)	1060	3.0000	2,063.25	2,063.25
Sales Tax - Exempt	1220	2.0000	0.00	0.00
Sales Tax - Exempt	1365	4.0000	0.00	0.00
Sales Tax - Tax Exempt	1515	1.0000	0.00	0.00
Sales Tax 10.5 percent	1131	1.0000	261.45	261.45
Sales Tax Little Rock	1142	1.0000	245.02	245.02

Sales Tax- Applicable Sales Tax	1114		1,000.00	0.00	0.00
Scarlet Red w/Red Trim (Youth)	1333		2,800.0000	7,618.00	8,596.64
Scarlet Red/Red Trim (Regular)	825		1,240.0000	2,815.25	3,019.31
Shipping and Handling	1192		2,000.00	100.00	105.20
Shipping	1507		25,000.00	860.00	921.76
Shipping	1542		5,000.00	190.00	209.56
Shipping	1551		21,000.00	943.00	1,030.67
Shipping	1303		1,000.00	10.00	11.05
Shipping	1139		1,000.00	100.00	100.00
Shipping	1008		3,843.0000	19,370.27	20,432.09
Shipping	1633		71,000.00	1,182.00	1,307.14
Shipping	1648		1,000.00	30.00	34.05
shipping	1173		3,000.00	250.00	273.76
Shipping	1342		34,000.00	1,398.38	1,485.81
Shipping	1651		1,609,000.00	2,735.00	2,996.71
Shipping	1181		2,725,000.00	9,099.41	9,966.56
Shipping (250-500)	1483		3,000.00	105.00	108.33
Shipping (Estimate)	1105		3,000.00	600.00	600.00
Shipping - In Town	1701		1,000.00	15.00	16.95
Shipping - Pick up in person	1550		4,000.00	0.00	0.00
Shipping - Picking up in Person	1593		1,000.00	0.00	0.00
Shipping - Picking up in person	1404		16,000.00	0.00	0.00
Shipping - Picking up in person	1505		17,000.00	45.00	48.15
Shipping - Picking up in Person	1711		2,000.00	0.00	0.00
Shipping - TBD	1568		2,000.00	0.00	0.00
Shipping and Handling	1201		10,000.00	570.00	631.30
Shipping and Handling	1036		7,000.00	665.00	691.00
Shipping and Handling - Declined	1309		1,000.00	25.00	27.25
Shipping Pick-Up	1493	Shipping Pick-Up	4,000.00	0.00	0.00
Shipping/Delivery	1097		14,000.00	1,460.00	1,499.24
Shipping/Delivery	1177		3,000.00	600.00	656.26
Shipping/Delivery	1214		4,000.00	165.00	184.02
Shipping/Handling	1158		3,000.00	110.00	121.95
Shipping/Handling	1341		346,000.00	2,261.50	2,409.54
Shipping/Handling	1184		282,000.00	2,632.50	2,908.83
Shipping/Handling - Picking up in person	1382		2,000.00	0.00	0.00
Shipping/Handling - Declined	1193		2,002,000.00	4,680.00	5,148.00
Shipping	1658		1,000.00	35.00	39.99
Shipping	1558		1,000.00	20.00	21.80
Shipping	1565		2,000.00	50.00	55.00
Single color logo <4.999	1054		2,000,000.00	2,200.00	2,200.00
Single Color Logos	1070		1,000,000.00	1,100.00	1,100.00
Small/Youth Cloth Masks	1147		2,000,000.00	4,680.00	5,124.60
Stuffed Mushrooms (3 flavors)	1582		83,000.00	142.00	160.46
Tanner Ear Loop Army Green (small)	1618		60,000.00	54.00	59.13
Tanner Ear Loop Black (large)	1608		1,157,000.00	3,183.00	3,259.53
Tanner Ear Loop Black (small)	1607		750,000.00	2,712.50	2,943.59
Tanner Ear Loop Heather Gray (large)	1610		1,000,000.00	2,750.00	2,997.50
Tanner Ear Loop Red (small)	1616		1,015,000.00	913.50	1,000.28
Tanner Gaiter Black (med-large)	1620		50,000.00	187.50	205.31
Tanner Head Loop Black (large)	1589		3,200,000.00	5,600.00	6,084.51
Tanner Head Loop Heather Gray (small)	1590		1,750,000.00	3,500.00	3,806.25
Tanner Head Loop Small (Black, Red, Heather Gray)	1637		2,000,000.00	2,980.00	3,263.10
Tarlets	1583		51,000.00	117.60	132.89
Tie Dye	1522		30,000.00	30.00	32.70
Trios Crutites	1579		82,000.00	224.00	253.12
Twilight Green w/Green Trim (Regular)	1334		691,000.00	2,456.10	2,681.14
Twilight Green w/Green Trim (Youth)	1335		200,000.00	468.00	517.14
Two Color Logo	1033		5,379,000.00	6,773.75	7,105.63
Two Color Logo	1268		1,500,000.00	1,875.00	2,062.50
Two Color Logos (Wolverine and Tiger)	1118		1,400,000.00	1,680.00	1,680.00
Two-Color Logo	1093		33,650,000.00	41,985.00	43,768.27
Two-Color Logo	1180		36,900,000.00	44,150.00	47,862.62
Two-Color Logos	1135		2,000,000.00	2,200.00	2,200.00
Two-Toned Logo	1122		100,000.00	145.00	145.00
UA201C-Red (Regular)	1336		4,034,000.00	10,081.00	10,678.03
UA201C-Red (Youth)	1337		1,200,000.00	3,218.00	3,624.64
Vinyl Gloves (Large) 100/box	1539		60,000.00	599.40	665.33
Vinyl Gloves (Medium) 100/box	1538		30,000.00	299.70	332.67
Vinyl Gloves (XL) 100/box	1540		15,000.00	149.85	166.33
Virginia Spinners (smoked ham, cream cheese, pepper jelly)	1578		62,000.00	170.00	192.10

Washable CDC Cloth Mask	1132	1,000.0000	2,340.00	2,340.00
Washable Cloth Masks	1086	50,000.0000	142,500.00	142,500.00
Yellow w/Black Trim (Regular)	1338	475.0000	552.00	616.66
Yellow w/Yellow Trim (Youth)	1368	1,400.0000	1,548.00	1,710.54
Youth Adjustable Masks	1661	29,898.0000	61,972.00	67,859.35
Youth Masks - Color To Be Determined	1716	25.0000	75.00	82.13
"I Got the Vaccine"	1556	0.0000	0.00	0.00
"I Wear This For You"	1546	0.0000	0.00	0.00
1-Color Logo (1,000-4,999)	1475	0.0000	0.00	0.00
1-Color Logo (250-499)	1473	0.0000	0.00	0.00
1-Color Logo (5,000-9,999)	1476	0.0000	0.00	0.00
1-Color Logo (500-999)	1474	0.0000	0.00	0.00
2-Color Logo (1,000-4,999)	1480	0.0000	0.00	0.00
2-Color Logo (100-249)	1477	0.0000	0.00	0.00
2-Color Logo (250-499)	1478	0.0000	0.00	0.00
2-Color Logo (5,000-9,999)	1481	0.0000	0.00	0.00
2-Color Logo (500-999)	1479	0.0000	0.00	0.00
A-State (Black w/Black Trim)	1465	0.0000	0.00	0.00
A-State (Red w/Black Trim)	1463	0.0000	0.00	0.00
A-State Youth (Black w/Red Trim)	1464	0.0000	0.00	0.00
Adjustable Athletic Black (Small)	1720	0.0000	0.00	0.00
Adjustable Athletic Red (Large)	1718	0.0000	0.00	0.00
Athletic Adjustable Masks	1733	0.0000	0.00	0.00
Credit Card - Paying by Check	1567	0.0000	0.00	0.00
Credit Card - Paying by check	1572	0.0000	0.00	0.00
Credit Card Fee (3.5%)	1735	0.0000	0.00	0.00
Credit Card Fee (3.5%) Waived - Paying by check	1241	0.0000	0.00	0.00
Credit Card Fee (3.5%) - Waived	1265	0.0000	0.00	0.00
Credit Card Fee - Waived	1242	0.0000	0.00	0.00
Credit Card Fee - Waived	1360	0.0000	0.00	0.00
Credit Card(3.5%) - waived	1251	0.0000	0.00	0.00
Credit Card/Processing Fee (3.5%)	1197	0.0000	0.00	0.00
Credit Card/Processing Fee 3.5%	1196	0.0000	0.00	0.00
Defective Black (Regular)	1453	0.0000	0.00	0.00
Delivery, set up and pick up included	1594	0.0000	0.00	0.00
Disposable Adult Masks	1739	0.0000	0.00	0.00
Disposable Kid Masks	1740	0.0000	0.00	0.00
EcoBreathe Masks	1554	0.0000	0.00	0.00
Heather Grey Ear Loop Adult	1728	0.0000	0.00	0.00
N95 Masks (30/box)	1736	0.0000	0.00	0.00
On Consignment	1386	0.0000	0.00	0.00
One Size Fits Most	1689	0.0000	0.00	0.00
Pay by check	1531	0.0000	0.00	0.00
Paying by Check	1731	0.0000	0.00	0.00
Payment by check	1708	0.0000	0.00	0.00
Pick Up	1276	0.0000	0.00	0.00
Pick up in person	1741	0.0000	0.00	0.00
Picking up in person	1732	0.0000	0.00	0.00
Picking up in Person	1639	0.0000	0.00	0.00
Purple (Youth)	1663	0.0000	0.00	0.00
Razorback Mask (Black w/ small Red Hog)	1351	0.0000	0.00	0.00
Razorback Mask (Charcoal Grey w/ Big Red Hog)	1726	0.0000	0.00	0.00
Razorback Mask (Charcoal Grey w/small Red Hog)	1373	0.0000	0.00	0.00
Razorback Mask (Charcoal w/ white Hog)	1535	0.0000	0.00	0.00
Razorback Mask (Light Grey w/ red hog)	1536	0.0000	0.00	0.00
Razorback Mask (Light Grey/Black trim running red Hog)	1533	0.0000	0.00	0.00
Razorback Mask (Red Mask w/Small White Hog) (Youth)	1452	0.0000	0.00	0.00
Razorback Mask (Red/Black Trim w/ big white Hog)	1534	0.0000	0.00	0.00
Razorback Mask (White Hog on Red Mask w/Black Trim)	1385	0.0000	0.00	0.00
Razorback Mask XL (Black/Red trim w/ running white Hog)	1466	0.0000	0.00	0.00
Razorback Mask XL (Heather Grey w/ running red Hog)	1467	0.0000	0.00	0.00
Razorback Masks XL (Black w/ running red hog)	1727	0.0000	0.00	0.00
Red Gaiter (M/L)	1693	0.0000	0.00	0.00
Red Gaiter (Small)	1695	0.0000	0.00	0.00
Red Gaiter (XL)	1694	0.0000	0.00	0.00
Sales Tax - Exempt	1517	0.0000	0.00	0.00
Sales Tax - Exempt (Foundation Paying)	1372	0.0000	0.00	0.00
Sales Tax - waived	1247	0.0000	0.00	0.00
Sales Tax Applicable Local Rate	1107	0.0000	0.00	0.00
Sales Tax Little Rock 9 percent	1124	0.0000	0.00	0.00

Shipping (1,000-1,500)	1485	0.0000	0.00	0.00
Shipping (1,500-2,000)	1486	0.0000	0.00	0.00
Shipping (2,000-2,500)	1487	0.0000	0.00	0.00
Shipping (50-250 Masks)	1482	0.0000	0.00	0.00
Shipping (500-1,000)	1484	0.0000	0.00	0.00
Shipping - Declined	1218	0.0000	0.00	0.00
Shipping - Pick up in person	1570	0.0000	0.00	0.00
Shipping - Picking up in person	1703	0.0000	0.00	0.00
Shipping - Picking up in person	1490	0.0000	0.00	0.00
Shipping Declined -	1217	0.0000	0.00	0.00
Shipping/Handling (Assume you would pick up in	1237	0.0000	0.00	0.00
Shipping/Handling - Declined	1361	0.0000	0.00	0.00
Shipping/Handling - Declined, Lakeland will deliver	1243	0.0000	0.00	0.00
Shipping/Handling - Pick up in person	1384	0.0000	0.00	0.00
Shipping/Handling - waived	1312	0.0000	0.00	0.00
Surgical Caps	1521	0.0000	0.00	0.00
Tanner Ear Loop Blue (large)	1615	0.0000	0.00	0.00
Tanner Ear Loop Blue (small)	1614	0.0000	0.00	0.00
Tanner Ear Loop Carbon Gray (large)	1612	0.0000	0.00	0.00
Tanner Ear Loop Carbon Gray (small)	1611	0.0000	0.00	0.00
Tanner Ear Loop Escape (large)	1691	0.0000	0.00	0.00
Tanner Ear Loop Heather Gray (small)	1609	0.0000	0.00	0.00
Tanner Ear Loop Infinito (large)	1690	0.0000	0.00	0.00
Tanner Ear Loop Light Gray (large)	1613	0.0000	0.00	0.00
Tanner Ear Loop Red (large)	1617	0.0000	0.00	0.00
Tanner Gaiter Black (small)	1619	0.0000	0.00	0.00
Tanner Gaiter Black (XL)	1725	0.0000	0.00	0.00
Tanner Gaiter Blue (med-large)	1626	0.0000	0.00	0.00
Tanner Gaiter Blue (small)	1625	0.0000	0.00	0.00
Tanner Gaiter Blue (X Large)	1627	0.0000	0.00	0.00
Tanner Gaiter Heather Gray (med-large)	1623	0.0000	0.00	0.00
Tanner Gaiter Heather Gray (small)	1622	0.0000	0.00	0.00
Tanner Gaiter Heather Gray (X Large)	1624	0.0000	0.00	0.00
Tanner Gaiter Red (med-large)	1629	0.0000	0.00	0.00
Tanner Gaiter Red (small)	1628	0.0000	0.00	0.00
Tanner Gaiter Red (X Large)	1630	0.0000	0.00	0.00
Tanner Head Loop Army Green (large)	1606	0.0000	0.00	0.00
Tanner Head Loop Army Green (small)	1605	0.0000	0.00	0.00
Tanner Head Loop Black (small)	1588	0.0000	0.00	0.00
Tanner Head Loop Blue (large)	1600	0.0000	0.00	0.00
Tanner Head Loop Blue (small)	1599	0.0000	0.00	0.00
Tanner Head Loop Burgandy (large)	1604	0.0000	0.00	0.00
Tanner Head Loop Burgandy (small)	1603	0.0000	0.00	0.00
Tanner Head Loop Carbon Gray (large)	1598	0.0000	0.00	0.00
Tanner Head Loop Carbon Gray (small)	1597	0.0000	0.00	0.00
Tanner Head Loop Heather Gray (large)	1596	0.0000	0.00	0.00
Tanner Head Loop Red (large)	1602	0.0000	0.00	0.00
Tanner Head Loop Red (small)	1601	0.0000	0.00	0.00
Tax of 9.5 percent on the Total Order	1454	0.0000	0.00	0.00
University Red w/Black (Regular)	1470	0.0000	0.00	0.00
Unv. Red w/Red Trim (Regular)	1358	0.0000	0.00	0.00
Volleyball Masks	1471	0.0000	0.00	0.00
Youth Cloth Masks	1734	0.0000	0.00	0.00
<b>Totals</b>		<b>2,285,754.0000</b>	<b>4,777,594.04</b>	<b>4,992,560.41</b>

Item Name	Item Code	Description	Quantity in Estimates	Total Price in Estimates without Tax	Total Price in Estimates with Tax
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