

**XBRL US Contractor Taxonomy 2019**

# Taxonomy Guide

Version 1.0

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# 1 Goal

This Taxonomy Guide is intended to assist preparers of financial statements who are familiar with financials for contractors, in using the XBRL US Contractors Taxonomy.

This guide covers the basics required to allow a preparer to create an income statement or balance sheet in an XBRL format. It is not intended as a guide to the XBRL specification. Software providers looking to incorporate modules into their software to support the reporting of contractor financial statements in XBRL format should read this guide as well as the [XBRL specification](#). If a preparer needs more technical information regarding the architecture and implementation aspects of XBRL Taxonomies in the United States, the preparer should refer to the XBRL US GAAP Taxonomies v1.0 Preparers Guide.

The examples used in this Preparers Guide are based on financial statements of companies in the construction industry.

## 2 Background

The purpose of the XBRL US Contractor Taxonomy is to capture financial statement information prepared by contractors which is used by insurance companies and banks to provide surety bonding or financing for construction projects.

The taxonomy is called the Contractor Taxonomy and covers the Income Statement and Balance Sheet.

### Limit the Need for Extensions

The XBRL US Contractor Taxonomy supports a wide range of Contractor financial statements with a goal of limiting the need for extension elements which could reduce the comparability of reported data. The taxonomy is a straightforward listing of the elements needed for the two statements and includes no dimensions at this time.

### Integration with FASB, SEC, and WIP taxonomies

The Contractor Taxonomy incorporates the FASB US GAAP taxonomies, the SEC DEI (Document Entity Information) taxonomies, and elements from the WIP (Work in Process) Taxonomy. The WIP Taxonomy represents cost, revenue and profit data reported in Work in Process reports to surety insurance companies about construction projects. The US GAAP and DEI taxonomies are referenced by the Contractor Taxonomy so that existing XBRL filers (public companies required to report financials in XBRL to the SEC) can easily incorporate the Contractor reports into an XBRL filing. The diagram below shows the four groups in the taxonomy.

- + 100 - Statement Of Financial Position
- + 200 - Income Statement
- + 995200 - Document - Document Information
- + 995400 - Document - Entity Information

Referencing the Document Information and Entity Information from the US GAAP Taxonomy eliminates the need to create duplicate elements in the Contractor Taxonomy that are the same as elements already defined by the FASB and the SEC. Elements from the WIP Taxonomy are included in the Statement of Financial Position group. The structure of the Contractor Taxonomy mirrors the structure of the FASB and SEC taxonomies. This is transparent to the regular user of the taxonomy, but allows for integration of the Contractor Taxonomy into the FASB taxonomies at a future date.

Slightly more than half of the elements in the Contractor Taxonomy are sourced from the FASB US GAAP Taxonomies, two from the WIP Taxonomy, and the balance are newly created in the contractor namespace.

## Specifications Used

The Contractor Taxonomy uses the 2.1 XBRL specification. It is expected with subsequent releases of the taxonomy, that XBRL rules (assertions that explain the relationship between reported facts, signage, etc.) may be added to support validation of the data reported using the taxonomy.

## Maintaining and Updating

The Contractor Taxonomy should be updated on a periodic (annual) basis to reflect any changes in reporting requirements. As noted above, it is expected that the Contractor Taxonomy, along with the WIP Taxonomy, will be integrated into FASB US GAAP Taxonomies, and will be published for public review and comment along with those taxonomies each year.

## 3 Contractor Taxonomy Logical Structure

The Contractor Taxonomy should be used to report Contractor financial statement data in an XBRL format. The taxonomy provides entry points for Balance Sheet and Income Statement to support this, which are documented in the physical structure section of this document. As noted above, this taxonomy is designed to be integrated with the US GAAP taxonomy but can stand alone as its own taxonomy.

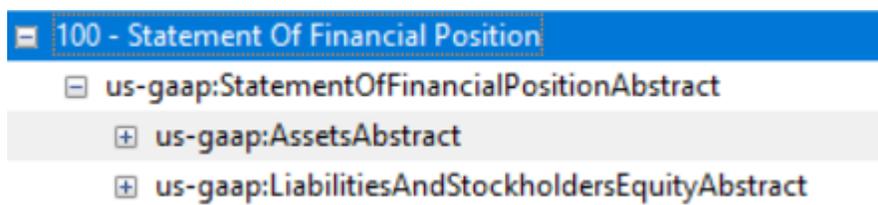
## Limitations on Structure

The initial release of the Contractor Taxonomy contains no tables (dimensions), or formulas. These may be added with future iterations of the taxonomy.

## Financial Details

### Statement of Financial Position

The Statement of Financial Position has its own entry point and is comprised of two abstracts for 1) Assets, and 2) Liabilities and Stockholders Equity, as shown below.



The Assets portion of the sample statement below illustrates how the elements in the 100 - Statement Of Financial Position entry point should be used to tag the reported facts. Note that the values for 2016 and 2017 are both tagged with the same concept. This example shows a few values tagged but it should be noted that there are appropriate elements for every fact reported in this balance sheet as we seek to limit the use of extension elements.

C CORPORATION, INC. BALANCE SHEETS DECEMBER 31, 20X7 AND 20X6		
ASSETS		
<b>Current Assets:</b>	<b>20X7</b>	<b>20X6</b>
Cash and cash equivalents (Notes 1 and 12)	\$ 17,688	\$ 272,697
Marketable securities (Notes 8 and 12)(Schedule 5)	481,682	435,422
Accounts Receivable (Notes 1 and 12):		
Construction Contracts (Schedules 2 and 3):		
Current billings	351,943	779,135
Retainage	104,648	94,882
Officers (Note 5)	51,857	2,266
Total Accounts Receivable	508,448	876,283
Refundable income taxes (Note 2)	1,330	
Prepaid insurance	1,287	2,080
<b>Total Current Assets</b>	<b>1,010,435</b>	<b>1,586,482</b>
<b>Property And Equipment, At Cost (Notes 1 and 3):</b>		
Vehicles	145,250	145,250
Furniture and office equipment	63,922	63,922
Equipment	473,761	468,311
Assets under capital lease (Note 13)	48,822	
<b>Total</b>	<b>731,755</b>	<b>677,483</b>
Less: Accumulated depreciation and amortization (including expense of \$100,853 in 20X7 and \$54,898 in 20X6)	(199,151)	(159,616)
<b>Net Property And Equipment</b>	<b>532,604</b>	<b>517,867</b>

Preparers tagging these elements using XBRL for XML (eXtensible Markup Language) should create contexts that represent the reporting entity and associated reporting period.

A context is an identifier that combines entity, scheme, and reporting periods assigned to an individual fact or value from the report. Together with the taxonomy concept, the context defines the fact value and enables XBRL to interpret the fact value in relation to other values. Contexts apply to numeric and nonnumeric information.

The diagram below shows a single context that will be used for facts in an instance document that represent the time period September 20, 2018, for the reporting entity with an SEC CIK 0001475115. This context is based on reporting to the Securities and Exchange Commission and requires the use of a CIK (Central Index Key) which is a unique identifier assigned by the SEC. When preparing an XML based version of an XBRL document, contexts are required for every mapped taxonomy concept.

```

▼<xbrli:context id="I2018Q3">
  ▼<xbrli:entity>
    <xbrli:identifier scheme="http://www.sec.gov/CIK">0001475115</xbrli:identifier>
  </xbrli:entity>
  ▼<xbrli:period>
    <xbrli:instant>2018-09-20</xbrli:instant>
  </xbrli:period>

```

Preparers using the Contractor Taxonomy will use a Tax Identification Number, DUNS number or state identification number, not a CIK. Identifiers are covered later in this document.

XBRL documents can also be prepared in JSON (JavaScript Object Notation). While JSON does not require the use of contexts, the reporting period and other metadata must also be associated with each fact when preparing a JSON document. This ensures that the data user fully understands the meaning of each fact.

## US GAAP elements

Approximately half of the elements in the taxonomy are derived from the US GAAP Financial Reporting Taxonomy or the DEI Taxonomy. This guide will not address these concepts in detail.

## Contractor-specific Elements

Approximately 200 newly created elements were needed to reflect items that are unique to contractor financials. These elements will be described in the section below.

### Elements Representing Assets

#### *Due from Officers and Due from Stockholders*

The US GAAP Taxonomy contains a single element, Due from Officers and Stockholders, Current, which is used to capture amounts due within one year or one business cycle. It was determined that contractors often report these amounts separately, hence the decision to create new elements to represent amounts due from officers and amounts due from stockholders. Concepts are also included to represent noncurrent amounts as well.

#### *Concepts Representing Cash*

There are seven elements in the Contractor Taxonomy to represent cash. Concepts borrowed from the US GAAP Taxonomy include Cash; Cash and Cash Equivalents, at Carrying Value; Restricted Cash; Cash Collateral for Borrowed Securities; and Restricted Cash and Cash Equivalents, Noncurrent. Additional concepts were created in the Contractor namespace to represent Cash Payroll, defined as amount of cash and cash equivalents set aside for payroll; and Unrestricted Cash and Cash Equivalents, Noncurrent, defined as the amount of cash and cash equivalents unrestricted as to withdrawal or usage, classified as noncurrent.

### *Physical Assets - Property, Plant and Equipment*

A review of contractor financials shows that there are amounts for many physical assets that need to be represented on the Statement of Financial Position. While a few of these categories are included in the US GAAP Taxonomy, many are not. Therefore, the taxonomy includes many newly created items to represent physical assets. The table below shows those elements, with elements drawn from the US GAAP Taxonomy highlighted in blue.

Autos Boat Airplane Asphalt Plants Capital Lease Equipment Cattle Communication Equipment Computers Leased Computers	Concrete Forms Construction Equipment Equipment Other Farm Gravel Pit Horses <b>Land</b> Livestock Marine Equipment Plant and Buildings	Personal Property Processing Plants Real Estate, Nonbusiness <b>Timber and Timberlands</b> Transportation Equipment Trucks Vehicles Warehouse Yard and Yard Improvements
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### *Natural Resources*

This concept was created to represent a noncurrent asset on the contractor balance sheet.

### *Notes Receivable*

The US GAAP Taxonomy contains elements for Notes Receivable, Related Parties; Notes Receivable, Related Parties, Noncurrent; and Notes Receivable, Related Parties, Current. It was determined that additional elements were needed to appropriately represent contractor financials. These new elements are noted below for Notes Receivable that are current (due within one year of the balance sheet date), and for Notes Receivable that are noncurrent (due after one year of the balance sheet date).

Current	Noncurrent
Notes Receivable Affiliate, Current Notes Receivable Mortgage, Current Notes Receivable Officer, Current Notes Receivable Other, Current Notes Receivable Stockholders, Current	Notes Receivable Affiliate, Noncurrent Notes Receivable from Employee Stock Option Plans, Noncurrent Notes Receivable from Employees, Noncurrent Notes Receivable from Lessor, Noncurrent Notes Receivable from Mortgage Payments, Noncurrent Notes Receivable from Officers, Noncurrent Notes Receivable from Other, Noncurrent Notes Receivable from Parent, Noncurrent Notes Receivable from Partnership, Noncurrent Notes Receivable from Stockholders, Noncurrent Notes Receivable from Subsidiaries, Noncurrent Notes Receivable Trade, Noncurrent Notes Receivable from Unrelated Parties, Noncurrent

### *Other Receivables*

The US GAAP Taxonomy contains several concepts to represent Accounts Receivables, many of which are borrowed from that taxonomy to include in the Contractor Taxonomy, such as Accounts Receivable, Related Parties, Noncurrent; Accounts Receivable, Gross, Noncurrent, and Due from Employees, Noncurrent. However, it was recognized that many contractors provide a more detailed breakdown of receivables in their financial statements provided to sureties and other stakeholders.

Therefore, the Contractor Taxonomy contains many additional concepts which contractors can use to tag their reported values that represent receivables. It is important that, when selecting a concept, the preparer should choose the most specific concept available to represent the fact. The table below shows the newly created concepts to reflect receivables data.

Accounts Receivable, Construction Claims, Noncurrent	Due from Officers, Noncurrent
Accounts Receivable, Non Litigation Disputes, Noncurrent	Due from Other Related Parties, Noncurrent
Accounts Receivable, Earned Estimates, Noncurrent	Accounts Receivable, Owner, Noncurrent
Accounts Receivable, Earned Estimates, Current	Accounts Receivable, Parent, Noncurrent
Accounts Receivable, Federal Tax Refund, Noncurrent	Accounts Receivable, Partner, Noncurrent
Accounts Receivable, Litigation or Disputes, Noncurrent	Accounts Receivable, Tax Refund, Noncurrent
Accounts Receivable, Insurance Claims, Noncurrent	Accounts Receivable, Trade, Noncurrent
Accounts Receivable, Insurance Dividends, Noncurrent	Accounts Receivable, Unbilled, Noncurrent
Accounts Receivable, Intercompany, Noncurrent	Accounts Receivable, Completed Contracts, Noncurrent
Accounts Receivable, Life Insurance, Noncurrent	Accounts Receivable, Accumulated Amortization, Noncurrent
Accounts Receivable, Management Fees, Noncurrent	Accounts Receivable, Accumulated Depletion, Noncurrent
Accounts Receivable, Mortgage, Noncurrent	Accounts Receivable, Advances to Subcontractors, Noncurrent
Accounts Receivable, Payroll Tax, Noncurrent	Due from Stockholders, Noncurrent
Accounts Receivable, Rental Income, Noncurrent	Due from Parent, Noncurrent
Accounts Receivable, Service Contracts, Noncurrent	Due from Partnership, Noncurrent
Accounts Receivable, Stock Subscription, Noncurrent	Due from Subsidiaries, Noncurrent
Accounts Receivable, Stockholders, Noncurrent	
Accounts Receivable, Subsidiary, Noncurrent	

### *Capitalized Activities*

The taxonomy contains newly created concepts to represent Capitalized Expenses; Capitalized Loans; and Capitalized Organizational Costs.

### *Financial Instruments*

Financial instruments on the balance sheet are represented in the taxonomy through various concepts including: Marketable Securities Pledged; Money Market Funds, at Carrying Value, Noncurrent; Mutual Funds; Treasury Notes; Treasury Bills; Non Marketable Securities, Noncurrent; Securities; Annuities; Bonds; Bonds in Lieu of Retainage; Pledged Certificates of Deposit, at Carrying Value; Restricted Certificates of Deposit, at Carrying Value; and Corporate Stock.

### *Deferred Amounts*

New elements were created to represent deferred amounts carried on the balance sheet including Deferred Annuity; Deferred Construction Costs; Deferred Expenses; Deferred Interest; Deferred Losses; and Deferred Mortgage Payments.

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*Contract Cost, Deferred Change Order, Amount*

This concept represents amounts specific to construction for the cost incurred on a construction contract for a deferred change order, claim, or similar item that is subject to uncertainty.

*Contract Change Order*

This concept represents the amount of contract change cost which is a contractor's right to additional time and/or compensation for work performed outside the scope of the original contract, and which is expected to be recovered.

*Concepts Related to Taxes*

Federal Tax Deposit represents amounts that have been deposited, for example, for payroll taxes. Prepaid Income Taxes, Noncurrent and Prepaid State Taxes, Noncurrent, are concepts available to reflect amounts paid in advance for taxes that provide economic benefits within a future period of one year or the normal operating cycle, if longer.

*Concepts Related to Leases*

Prepaid Leases represents the amount paid in advance for rent. Right-of-Use Asset represent a lessee's right to use an asset over the life of a lease.

*Concepts Representing Insurance*

Insurance-related items, not elsewhere referenced on the balance sheet, were drawn from the US GAAP Taxonomy to represent the Cash Surrender Value of Insurance; and Prepaid Insurance. Additional elements were created to represent insurance-related items on the asset side of the balance sheet as follows:

Insurance Claim Receivable Insurance Dividend Insurance Refund	Workers Compensation Insurance Deposit Prepaid Insurance Insurance Deposit
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*Concepts Representing Investment in various activities*

The following concepts were created to represent interest in, investments in, and equity in, various organizations and activities that were needed for the contractor on the asset side of the balance sheet:

Investment and Advances to Affiliates Investment and Advances to Limited Liability Companies Investment in Development or Land Investment In Partnerships Investment in Subsidiaries Interest in Joint Venture	Equity in Joint Ventures Equity in Affiliates Equity in Securities Equity in Land
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*Other Asset Concepts*

Other concepts that have been created specific to contractors include Club Fee Payments, Non-competive Covenants, Reimbursable Expenses, Royalties, and Unamortized Interest.

**Elements Representing Liabilities and Stockholders Equity***Notes Payables*

On the Liabilities side of the balance sheet, the US GAAP Taxonomy contains Notes Payable to Bank, Noncurrent, but many new elements needed to be created which are shown in the table below.

Notes Payable Affiliates, Current	Notes Payable for Equipment, Noncurrent
Notes Payable Other, Current	Notes Payable for Buyout, Noncurrent
Notes Payable Equipment, Current	Notes Payable to Officers, Noncurrent
Notes Payable Parent, Current	Notes Payable to Shareholders, Noncurrent
Notes Payable Related Parties, Current	S Corp Distribution Payable, Noncurrent
Notes Payable Shareholders, Current	
Notes Payable Affiliates, Current	
Notes Payable Parents, Current	
Notes Payable Shareholders, Current	
S Corp Distribution Payable, Current	

*Other Payables*

The Contractor Taxonomy also contains new concepts for other types of payables including Due to Related Parties, Current; Accounts Payable Retainage; Accounts Payable Subcontractor; Accounts Payable, Noncurrent; Advances Due from Joint Ventures; and Accounts Payable, Subsidiaries, Noncurrent.

Chattel Mortgage, Payable represents a loan arrangement in which an item of movable personal property is used as security for the loan. The movable property, or chattel, guarantees the loan in this type of mortgage. This differs from a conventional mortgage in which the loan is secured by a lien on real property.

Garnishment Payable is a current liability account that reports the amount a company must remit to a court or other agencies for amounts withheld from its employees' salaries and wages.

Joint Checks Payable represents the amount of joint checks, which are checks made out to two payees — most often a subcontractor and the subcontractor's supplier.

*Long-term Debt, Current Maturities*

This concept represents the amount, after unamortized (discount) premium and debt issuance costs, of long-term debt, classified as current. It includes, but is not limited to, notes payable, bonds payable, debentures, mortgage loans and commercial paper.

### *Other Noncurrent Liability Concepts*

The concepts noted below cover a range of amounts that may appear on a contractor balance sheet, categorized as noncurrent liabilities. Documentation labels in the Contractor Taxonomy provide detailed definitions for each concept.

Long Term Joint Venture Liabilities 401(k) Plan Accruals, Noncurrent Accrued Union Benefits Broker Margin Account Capitalized Leases Advances, Written Off	Demand Notes Joint Venture, Contributed Capital Advances, Joint Venture Minority Interest, Affiliate Long Term Liabilities, Subsidiaries Tenant Deposits Unearned Advances Workers Compensation Insurance Owed
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### **Elements Representing Both Assets and Liabilities**

#### *Retainage*

Two new concepts are included in the taxonomy to represent retainage which is a portion of the agreed upon contract price deliberately withheld until the work is substantially complete, to ensure that the contractor or subcontractor will satisfy its obligations and complete a construction project. These concepts are Retainage, Uncompleted Contracts, which is an asset; and Retainage, Completed Contracts which is a liability.

#### *Contract Assets Account; Contract Liabilities Account*

The newly created element Contract Assets Account represents the amount of receivable reflecting the cost incurred on uncompleted contracts in excess of related billings which is expected to be collected within one year or the normal operating cycle, if longer. In addition, this balance includes any contract receivable retainage that has not yet been released for payment.

The newly created Contract Liabilities Account represents the amount of liability attributable to (i) billings in excess of costs under the percentage of completion contract accounting method which is the difference between contractually invoiced amounts (billings) and revenue recognized based, for example, on costs incurred to estimated total costs at period end or (ii) contractually invoiced amounts (billings) in excess of costs incurred and accumulated under the completed contract accounting method that are expected to be realized within one year or one operating cycle, whichever is longer, from the reporting date.

### **Equity**

Two newly created concepts represent equity: 1) Equity Adjustments, which are salary changes outside of the normal salary programs (promotions, reclassifications, merits, etc.) to remedy salary issues such as external pressure in high demand areas, internal salary compression, and/or retention considerations; and Equity Not Otherwise Classified.

## Work-in-Process Elements

Two concepts are included from the WIP Taxonomy and both are found on the Statement of Financial Position. Contract Cost, Deferred Change Order, Amount represents the amount of cost incurred on construction contract for deferred change order, claim, or similar item subject to uncertainty.

Billings in Excess of Costs and Estimated Earnings represents the amount of liability attributable to billings in excess of costs and earnings under the percentage of completion contract accounting method representing the difference between contractually invoiced amounts (billings) and revenue recognized based, for example, on costs incurred to estimated total costs.

## Income Statement

The Income Statement entry point contains the Revenues [Abstract], Cost of Revenue [Abstract], and General and Administrative Expense [Abstract].

[-] 200 - Income Statement	
[-] us-gaap:IncomeStatementAbstract	String
[+] us-gaap:RevenuesAbstract	String
[+] us-gaap:CostOfRevenueAbstract	String
[+] us-gaap:GeneralAndAdministrativeExpenseAbstract	String

The diagram below shows the taxonomy concepts that should be used to tag certain items in an income statement. As with the balance sheet example above, the example shows a few values tagged but it should be noted that there are appropriate elements for every fact reported in this balance sheet.

C CORPORATION, INC.  
STATEMENTS OF INCOME, COMPREHENSIVE INCOME AND RETAINED EARNINGS  
FOR THE YEARS ENDED DECEMBER 31, 20X7 AND 20X6

	20X7	20X6	
<b>Revenues (Notes 1 and 12)(Schedule 1):</b>			
Construction contracts	\$3,896,456	\$4,375,542	Revenue from Contract with Customer, Including Assessed Tax
Construction costs (Note 11)	(3,574,723)	(4,010,619)	
Gross Profit From Operations	321,733	364,923	
<b>General And Administrative Expenses:</b>			
Salaries	107,306	89,903	Professional Fees
Administrative depreciation and amortization	17,065	17,710	
Advertising	13,150	14,276	
Insurance	11,580	14,606	
Office	15,304	16,291	
Professional fees	10,294	10,547	
Rent (Note 6)	12,000	12,000	
Repairs	9,186	14,252	
Retirement (Note 14)	12,045	9,959	
Taxes and licenses	9,987	6,033	
Telephone and utilities	9,133	8,544	General and Administrative Expense
Travel	8,541	8,197	
Total General And Administrative Expenses	235,591	222,318	
Income From Operations	86,142	142,605	
<b>Other Income (Expenses):</b>			
Gain on sale of marketable securities (Note 8)	4,000	3,000	Discretionary Bonus Expense
Interest and dividend income	43,986	53,601	
Interest expense (Note 6)	(24,421)	(16,416)	
Total Other Income	23,565	40,185	
Income Before Bonuses And Provision For Income Taxes	109,707	182,790	
Bonuses	(100,000)	(100,000)	
Income Before Provision For Income Taxes	9,707	82,790	Net Income Loss
Provision for income tax benefit (expense) (Note 2)	10,150	(30,740)	
Net Income	19,857	52,050	
Other comprehensive income (loss), net of income taxes (Note 8)	(17,842)	(11,672)	
Comprehensive Income	37,699	40,378	

## DETAILS ON INCOME STATEMENT FINANCIALS TO BE ADDED

### Calculation Checks

Calculations are included in the taxonomy to define required relationships. The formulas in the taxonomy define the calculation relationships between certain elements:

1.  $Assets = AssetsCurrent + AssetsNoncurrent$
2.  $Liabilities = LiabilitiesCurrent + LiabilitiesNoncurrent$
3.  $LiabilitiesAndStockholdersEquity = Liabilities + StockholdersEquity$
4.  $GrossProfit = Revenues - CostOfRevenue$
5.  $Revenues = RevenuesFromContractWithCustomerIncludingAssessedTax + RevenueFromJointVenture + OtherIncome$
6.  $CostsAndExpenses = CostOfRevenue + CostDirectMaterial + CostDirectLabor + CostOfGoodsAndServicesSoldOverhead + CostOfSubcontractor + OperatingExpenses + CostDepreciationAmortizationAndDepletion + CostOfSalesJointVenture + GeneralAndAdministrativeExpense$
7.  $OperatingIncomeLoss = GrossProfit - OperatingExpenses$

8. GeneralAndAdministrativeExpense = LossOnContracts + LaborAndRelatedExpense + DiscretionaryBonusExpense + CostOfOccupancyAndUtilities + SellingAndMarketingExpense + EstimatingAndProspectingJobExpense + LegalFees + ProfessionalFees + TravelAndEntertainmentExpense + CommunicationsAndInformationTechnology + TrainingExpense + ProvisionForDoubtfulAccounts + SellingExpense + InterestExpense + OfficerAndShareholderCompensation + OtherCostAndExpenseOperating + OtherExpenses + OfficerBonuses

In addition to the calculations noted above, the Contractor Taxonomy contains relationships for Assets, Current as shown in the diagram below. A calculation weight of +1 indicates a concept that is added to the calculation for Assets, Current; a calculation weight of -1 indicates a concept that should be subtracted from Assets, Current.

Calculations for Assets, Current			
Calculation Weight	Concept	Calculation Weight	Concept
1	AccountsAndOtherReceivablesNetCurrent	1	InventoryNet
1	AccountsReceivableEarnedEstimatesCurrent	1	InventoryWorkInProgress
1	AccountsReceivableNetCurrent	1	InvestmentsInJointVenturesCurrent
-1	AllowanceForDoubtfulOtherReceivablesCurrent	1	MarketableSecuritiesCurrent
1	AssetsOfDisposalGroupIncludingDiscontinuedOperationCurrent	1	MoneyMarketFundsAtCarryingValue
1	BilledContractReceivables	1	NotesAndLoansReceivableNetCurrent
1	CashAndCashEquivalentsAtCarryingValue	1	NotesReceivableAffiliateCurrent
1	ContractReceivableRetainage	1	NotesReceivableMortgageCurrent
1	CostsAndEarningsInExcessOfBillings	1	NotesReceivableOfficerCurrent
1	CostsInExcessOfBillingsOnUncompletedContractsOrProgramsExpectedToBeCollectedWithinOneYear	1	NotesReceivableOtherCurrent
-1	DeferredChangeOrdersAmount	1	NotesReceivableStockholdersCurrent
1	DeferredTaxAssetsLiabilitiesNetCurrent	1	OtherAssetsCurrent
1	DepositsAssetsCurrent	1	OtherReceivablesGrossCurrent
1	DueFromAffiliateCurrent	1	PrepaidExpenseCurrent
1	DueFromEmployeesCurrent	1	PrepaidTaxes
1	DueFromOfficersCurrent	1	RealEstateHeldforsale
1	DueFromRelatedPartiesCurrent	1	RestrictedCash
1	DueFromStockholdersCurrent	1	ShortTermInvestments
1	IncomeTaxesReceivable	1	TradeReceivablesHeldForSaleAmount
1	InterestBearingDepositsInBanks	1	UnbilledContractsReceivable
1	InterestReceivableCurrent		

The Contractor also contains calculation relationships for Property, Plant and Equipment, Net, as shown below.

Calculations for Property, Plant and Equipment, Net			
Calculation Weight	Concept	Calculation Weight	Concept
1	LandAndLandImprovements	1	ConstructionEquipment
1	BuildingsAndImprovementsGross	1	Farm
1	LeaseholdImprovementsGross	1	GravelPit
1	MachineryAndEquipmentGross	1	Horses
1	FurnitureAndFixturesGross	1	Land
1	CapitalizedComputerSoftwareGross	1	Livestock
1	Vehicles	1	MarineEquipment
1	ConstructionInProgressGross	1	TimberAndTimberlands
1	Autos	1	TransportationEquipment
1	Boat	1	Trucks
1	Airplane	1	Warehouse
1	AsphaltPlants	1	YardAndYardImprovements
1	Cattle	1	BuildingsAndImprovementsGross
1	CommunicationEquipment	1	PropertyPlantAndEquipmentNet
1	Computers	1	PropertyPlantAndEquipmentGross
1	LeasedComputers	-1	AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment
1	ConcreteForms		

Calculation relationships for Assets, Noncurrent are depicted in an Appendix because of the many elements classified.

Calculation weights for Liabilities, Current are shown in the diagram below.

Calculations for Liabilities, Current			
Calculation Weight	Concept	Calculation Weight	Concept
1	BankOverdrafts	1	AccountsPayableRelatedPartiesCurrent
1	CustomerAdvancesNoncurrent	1	AccountsPayableRetainage
1	ContractWithCustomerLiabilityNoncurrent	1	DueToOfficersOrStockholdersCurrent
1	CustomerAdvancesCurrent	1	AccountsPayableSubcontractor
1	AccountsPayableCurrent	1	AccruedBonusesCurrent
1	BillingsInExcessOfCostCurrent	1	DividendsPayableCurrent
1	ProvisionForLossOnContracts	1	InterestPayableCurrent
1	AccruedLiabilitiesCurrent	1	DefinedBenefitPensionPlanLiabilitiesCurrent
1	DeferredRevenueAndCreditsCurrent	1	AccruedIncomeTaxesCurrent
1	CurrentMaturitiesofLongTermDebt	1	AccruedSalariesCurrent
1	CurrentRelatedPartyPayable	1	ContractWithCustomerLiabilityCurrent
1	CurrentNotesPayable	1	NotesPayableAffiliatesCurrent
1	JointVentureLiabilityCompanyPortion	1	NotesPayableEquipmentCurrent
1	TaxesPayableCurrent	1	NotesPayableOtherCurrent
1	CapitalLeaseObligationsCurrent	1	NotesPayableParentCurrent
1	LinesOfCreditCurrent	1	NotesPayableRelatedPartiesCurrent
1	InterestAndDividendsPayableCurrent	1	NotesPayableShareholdersCurrent
1	OtherLiabilitiesCurrent	1	SCorpDistributionPayableCurrent
1	AccountsPayableOtherCurrent	1	BillingsInExcessOfCostAndEarnings

Calculation weights for Liabilities, Noncurrent are shown on the table below.

Calculations for Liabilities, Noncurrent			
Calculation Weight	Concept	Calculation Weight	Concept
1	DebtInstrumentCarryingAmount	1	AccruedRentNoncurrent
1	DeferredRevenueNoncurrent	1	AccruedUnionBenefits
1	LongTermDebtNoncurrent	1	BrokerMarginAccount
1	DueToRelatedPartiesNoncurrent	1	CapitalizedLeases
1	SubordinatedDebt	1	ChattelMortgagePayable
1	LongTermNotesAndLoans	1	DemandNotes
1	LongTermJointVentureLiabilities	1	AccruedEmployeeBenefitsCurrentAndNoncurrent
1	DeferredTaxLiabilitiesNoncurrent	1	GarnishmentPayable
1	CapitalLeaseObligationsNoncurrent	1	AccruedIncomeTaxesNoncurrent
1	LongTermLineOfCredit	1	AdvancesJointVenture
1	DeferredCompensationLiabilityClassifiedNoncurrent	1	JointVentureContributedCapital
1	Plan401K	1	JointChecksPayable
1	DueToEmployeesNoncurrent	1	MinorityInterestAffiliate
1	AccountsPayableNoncurrent	1	NotesPayableToBankNoncurrent
1	DueToOfficersOrStockholdersNoncurrent	1	NotesPayableForBuyoutNoncurrent
1	AccountsPayableOtherCurrentAndNoncurrent	1	NotesPayableToOfficersNoncurrent
1	AccountsPayableRelatedPartiesNoncurrent	1	NotesPayableForEquipmentNoncurrent
1	AccountsPayableSubsidiariesNoncurrent	1	NotesPayableToShareholdersNoncurrent
1	AccrualsNoncurrent	1	BillingsInExcessOfCostAndEarnings
1	UnearnedAdvances	1	SCorpDistributionsPayableNoncurrent
1	WorkersCompensationInsuranceOwed	1	LongTermLiabilitiesOfSubsidiaries
1	OtherLiabilitiesNoncurrent	1	TenantDeposits

Calculation weights to define Net Income, Loss are shown on the table below.

Net Income, Loss	
Calculation Weight	Concept
-1	CostsAndExpenses
1	OperatingIncomeLoss
-1	IncomeTaxExpenseBenefit
1	JointVentureIncome
1	InterestAndDividendIncomeOperating
1	OtherOperatingIncomeExpenseNet
1	OtherNonoperatingIncome
1	InvestmentIncomeInterest
1	IncomeLossFromEquityMethodInvestments
1	IncomeLossFromDiscontinuedOperationsNetOfTax
1	DisposalGroupNotDiscontinuedOperationGainLossOnDisposal
1	GainLossOnDispositionOfAssets1
1	GainLossOnInvestments
1	OtherNonoperatingIncomeExpense
1	GainLossOnSaleOfPropertyPlantEquipment
1	InterestIncomeExpenseNet
1	NetIncomeLossAvailableToCommonStockholdersBasic
1	IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
1	IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest

## 4 DEI Taxonomy Logical Structure

The Document and Entity Information (DEI) taxonomy, published by the Securities and Exchange Commission (SEC), is used to identify details of the XBRL document filed as well as the entity making the filing. It is comprised of elements that allow the user to tag document information and entity information.

### Document Information

Document information includes data about the actual document in an XBRL format. All Contractor Reports expressed in XBRL will require a minimal amount of information defined using the DEI taxonomy so that a user can understand the context of the document.

For the Contractor Report, the filer needs to provide the following information about the filing:

- Document Creation Date
- Document Period End Date
- Document Fiscal Year Focus
- Document Fiscal Period Focus

⊕ 100 - Statement Of Financial Position
⊕ 200 - Income Statement
▣ 995200 - Document - Document Information
⊖ Document Information [Text Block]
⊖ Document Information [Table]
⊖ Document Information, Document [Axis]
Document [Domain]
⊖ Document Information [Line Items]
Document Name
Document Title
Document Subtitle
Document Synopsis
Document Type
Amendment Flag
Amendment Description
Pre-Effective Amendment Number
Post-Effective Amendment Number
Registration Statement Amendment Number
Document Description
Document Creation Date
Document Effective Date
Document Period Start Date
Document Period End Date
Document Fiscal Year Focus
Document Fiscal Period Focus
Document Version
Document Copyright Information
Contained File Information, File Name
Contained File Information, File Description

These concepts are highlighted in the diagram above which shows the four groups contained in the Contractor Taxonomy. Other concepts in the Document entry point are used by public companies filing financial statement data to the SEC and are not needed when tagging contractor financial statements.

The four pieces of information highlighted are critical to the user of the data to help them understand the document date. Each of these values must be entered in a very specific format. The format is specified in the taxonomy and the XBRL document will fail to validate if the format is not correct. (See section on validation at the end of this document).

The format of each of these elements is listed below:

Element Name	Format	Example	Description
DocumentCreationDate	CCYY-MM-DD	2019-01-31	Date the XBRL submission was created and finalized.
DocumentPeriodEndDate	CCYY-MM-DD	2015-12-31	End date of the financial reporting period.
DocumentFiscalYearFocus	CCYY	2015	The financial year being reported.
DocumentFiscalPeriodFocus	One of the following: FY, Q1, Q2, Q3, Q4, H1, H2, M9, T1, T2, T3, M8, CY	FY	The fiscal period being reported. For example, FY is the fiscal Year, Q1 is the first quarter, etc.

## Entity Information

Entity information includes data about the contractor submitting the data in an XBRL format. All Contractor Financial Statements expressed in XBRL will require a minimum set of information about the entity preparing the document, so the user knows to whom the data is associated.

For the Contractor Financial Statement, the filer needs to provide the following information about the entity:

- Entity Registrant Name
- Current Fiscal Year End Date
- Common Entity Identifier

The Entity Registrant Name is the name of the actual legal entity reporting - the contractor. This is a string of text and should match the legal name of the company.

The “Current Fiscal Year End Date” is the end date of the current fiscal year of the company. If the company has a December year end, the company reports a value in the format --mm-dd, which would be expressed as --12-31.

## Identification of Reporting Entity

When identifying the reporting entity, the company should use the following hierarchy to determine the identifier used:

1. Tax Identification Number
2. DUNS Number
3. State Registration Number

The Tax Identification Number in the United States is the company's EIN (employer identification number). This is defined as the “Entity Tax Identification Number” in the DEI taxonomy.

If an EIN is not available, the company should use their DUNS number if they have one. The Data Universal Numbering System (DUNS) number is a unique 9-digit identification number provided by Dun & Bradstreet (D&B). This element is defined in the DEI taxonomy as “Entity Data Universal Numbering System Number.”

If the company has no DUNS number, then the state registration number from the state where the company is domiciled should be used. Most companies are typically registered with a state. The registration number of the legal entity being bonded should be used. If the company is a sole proprietor that does not have an EIN, a DUNS number or a state registration number then the social security number of the sole proprietor should be used with the EIN element.

Elements needed to tag these facts are shown on the diagram below.

200 - Income Statement		
995200 - Document - Document Information		
995400 - Document - Entity Information		
Entity [Text Block]	TextBlock	
Entities [Table]	Table	
Legal Entity [Axis]	Axis	
Entity Information [Line Items]	String	
Entity Registrant Name	NormalizedString	SEC Regulation 12B 240 12 b-2
Entity Central Index Key	CentralIndexKey	SEC Regulation 12B 240 12 b-2
Entity File Number	FileNumber	
Entity Tax Identification Number	NineDigit	SEC Regulation 12B 240 12 b-2
Entity Data Universal Numbering System Number	NineDigit	
Entity Other Identification Type	NormalizedString	
Entity Other Identification Value	NormalizedString	
Entity Information, Date to Change Former Legal or Registered Nam	Date	
Entity Legal Form	String	
Entity Home Country ISO Code	Country	
Parent Entity Legal Name	String	
Entity Accounting Standard	String	
Entity Reporting Currency ISO Code	Currency	
Entity Incorporation, State Country Name	NormalizedString	
Entity Incorporation, Date of Incorporation	Date	
Approximate Date of Commencement of Proposed Sale to Public	Date	
Entity Number of Employees	Decimal	
Current Fiscal Year End Date	GMonthDay	
Former Fiscal Year End Date	GMonthDay	
Entity Well-known Seasoned Issuer	YesNo	

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To tag the state registration number, two elements need to be tagged. The first is the “Entity Other Identification Type” which is used to identify the state where the entity is incorporated. The value entered should be the two-letter symbol for the state; for example, California would be CA and New York would be NY. The second element is “Entity Other Identification Value.” The value entered for this element should be the identification number issued by the state. The purpose of this identification is to uniquely identify the entity so that when it is processed, two different entities are not treated as the same company. These concepts are highlighted on the diagram below.

200 - Income Statement			
995200 - Document - Document Information			
995400 - Document - Entity Information			
Entity [Text Block]	TextBlock		
Entities [Table]	Table		
Legal Entity [Axis]	Axis		
Entity Information [Line Items]	String		
Entity Registrant Name	NormalizedString	SEC Regulation 12B 240 12 b-2	
Entity Central Index Key	CentralIndexKey	SEC Regulation 12B 240 12 b-2	
Entity File Number	FileNumber		
Entity Tax Identification Number	NineDigit	SEC Regulation 12B 240 12 b-2	
Entity Data Universal Numbering System Number	NineDigit		
Entity Other Identification Type	NormalizedString		
Entity Other Identification Value	NormalizedString		

At least one entity identifier should be used; however, there is no reason why more than one identifier cannot be used. However, if more than one identifier is used, they must represent the same entity.

In addition, every fact reported must include an entity reference. This should match the entity identifier defined in the Entity Information reported in the DEI section of the filing. If they are different, it is assumed the value reported in the DEI is the official entity identifier.

The entity identifier requires that the company report a schema. The schema used for each of the elements listed above is as follows:

Identifier	Schema
Tax Number	<a href="http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber">http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber</a>
DUNS Number	<a href="http://xbrl.sec.gov/dei/EntityDataUniversalNumberingSystemNumber">http://xbrl.sec.gov/dei/EntityDataUniversalNumberingSystemNumber</a>
State Identification Number	<a href="http://xbrl.sec.gov/stpr/{2 digit state code}">http://xbrl.sec.gov/stpr/{2 digit state code}</a>

If the company was registered in California with a state id of 200524910118, the entity identifier defined in the context would look as follows:

```
<xbri:identifier scheme="http://xbrl.sec.gov/stpr/CA">200524910118</xbri:identifier>
```

This is how the context is defined in the XBRL document. Most software products will create the string of text above in the XBRL filing once the entity identifier issuer and associated number have been input.

## 5 Contractor Taxonomy Physical Structure

The Contractor Taxonomy is an extension of the US GAAP taxonomy and must be used in conjunction with this taxonomy. It defines a number of concepts that are specific to the Contractor Report that are not in the US GAAP Taxonomy and also uses concepts included in the US GAAP Taxonomy and the WIP Taxonomy.

The Contractor Taxonomy follows the format of the US GAAP Taxonomy and uses the style guide rules established by the FASB so that the taxonomy can be easily incorporated into standard FASB taxonomies at some point in the future, if required. The Contractor Taxonomy can also be used just for reporting Contractor financial statements.

## Contractor Taxonomy Entry Points and File Structure

The file structure of the Contractor Taxonomy is based on the file structure of the US-GAAP Taxonomy. This means there are various entry points to the Contractor Taxonomy that can be used depending on the filing requirements. The Contractor Taxonomy has two entry points for Income Statement and Statement of Financial Position.

### Contractor Only Entry Point

The entry point is called <http://xbrl.us/contractor/v0.1/2019-03-31/>. This entry point brings together the linkbases for the Contractor Taxonomy and the DEI Taxonomy hosted by the SEC. This entry point does not include any of the linkbases associated with the US GAAP taxonomy. As a result, it is faster to load. The entry point includes the US GAAP elements that are needed to represent the Contractor financials.

## 6 What Tools do I Need?

The XBRL US Contractor Taxonomy, at this time, contains no dimensions (tables), although future releases may contain tables. The WIP Taxonomy, however, does contain dimensions and requires completion of the WIP Table, which means the instance uses dimensions to represent the data. If the preparer intends to use both taxonomies, software should be used that supports

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entering data into dimensions. The WIP Taxonomy uses typed dimensions to alleviate the need for the preparer to create an extension taxonomy. Therefore, the preparer will need a tool that also supports the use of typed dimensions.

Preparers of the Contractor taxonomy will also need a tool that renders the data that they have created to determine that the data reported in an XBRL format matches the data reported. Generally, all XBRL enabled tools render the data in some form or another that allows review.

There are many tools available supporting these requirements that can be found on the XBRL US website.

## 7 How do I Create the Instance?

First, the preparer needs to load the Contractor Taxonomy into a tool of their choice.

After the taxonomy has been loaded, the preparer is ready to create the instance document. There are various methods to create an instance. There are tools that allow the preparer to enter the data into a taxonomy template, and tools that allow the preparer to tag the data directly. Alternatively, the preparer can build the instance by creating the XML directly in an XML editor. Unless the user is familiar with the XBRL specification, creating an instance in an XML editor is not recommended. For a number of construction companies, it will be more efficient to create filings directly from the company's reporting systems. In these cases, it is worth the effort to produce XBRL reports directly from these systems.

This guide goes through each of the logical steps that need to be performed to create an XBRL instance. The appendix details how this can be performed using different tools.

### Defining Units of Measure

Units of Measure must be associated with each reported number. Every number has a unit of measure. A company's revenue, for example, could be measured in USD (US dollars), EUR (euros) or any other currency. In addition, any percentage will have its own measurement unit. When USD is divided by another USD amount, the unit disappears and is referred to as a pure unit. The pure unit is typically used for percentages, such as percentage of completion. Only numbers will have a unit associated with them. For the Contractor financial statements, there will generally only be a single currency, such as USD.

Preparers must define the units that will appear in the instance document. For the Contractor financial statements, this will likely be limited to the one below:

<i>Unit ID</i>	<i>Measure</i>
USD	iso4217:USD

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Units used with the Contractor taxonomy are restricted to those units defined in the UTR Registry. See <https://www.xbrl.org/utr/utr.xml> for a list of available units. Preparers should not define custom units when preparing instance documents using the Contractor Taxonomy.

The XBRL tool you are using will allow you to select appropriate units or will automatically set them as you enter data.

## Defining Decimals

Every number reported in an XBRL document must indicate the accuracy of the number reported. This accuracy is determined by assigning a decimal value to every number reported. For example, if a number is reported in millions, such as 3 million, this number is accurate to a million dollars. This value is then assigned a decimals value of -6. This means it is accurate to 6 places to the left of the decimal place. If a number is reported as 3.256, it is said to be accurate to 3 decimal places and would have a decimals value of 3. If a number is the actual number and is not rounded in any way, it can be said to be infinitely accurate. It is not rounded to a penny. To indicate that a value is infinitely accurate, the text "INF" is provided as a decimal value. In the table below, all the numbers are reported to the dollar. All the values for this portion of a contractor's income statement would be tagged with a decimals value of 0. If the numbers were reported in thousands, the decimals value would be set to -3.

LLC BUILDERS, LLC		
STATEMENTS OF INCOME, COMPREHENSIVE INCOME AND MEMBERS' EQUITY		
FOR THE YEARS ENDED DECEMBER 31, 20X7 AND 20X6		
	<u>20X7</u>	<u>20X6</u>
<b>Revenues (Notes 1 and 12)(Schedule 1):</b>		
Construction contracts	\$3,896,456	\$ 4,375,542
Construction costs (Note 11)	<u>(3,574,723)</u>	<u>(4,010,619)</u>
Gross Profit From Operations	<u>321,733</u>	<u>364,923</u>
<b>General And Administrative Expenses:</b>		
Salaries	107,306	89,903
Administrative depreciation and amortization	17,065	17,710
Advertising	13,150	14,276
Insurance	11,580	14,606
Office	15,304	16,291
Professional fees	10,294	10,547
Rent (Note 6)	12,000	12,000
Repairs	9,186	14,252
Retirement (Note 14)	12,045	9,959
Taxes and licenses	9,987	6,033
Telephone and utilities	9,133	8,544
Travel	<u>8,541</u>	<u>8,197</u>
Total General And Administrative Expenses	<u>235,591</u>	<u>222,318</u>
Income From Operations	<u>86,142</u>	<u>142,605</u>

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In most software, the decimals value is usually set for the entire table and the preparer does not have to tag a decimals value for every single number.

Preparers should not scale values in the instance documents. All values should represent the actual numerical amount unless the associated unit incorporates a scale. For example, \$4 million USD should be recorded as 4,000,000 and not 4. If representing 10,000 cubic feet this could be represented with the number 10 if the unit is Mcf or 10,000 if the unit is ft3.

## Defining Contexts

As discussed earlier, facts in an instance are organized into contexts when preparing an XBRL instance in XML. A context at a minimum is composed of an id, identifier, scheme, and period. Many software products automate the construction of the necessary contexts. Nevertheless, preparers using XBRL should have some general understanding of contexts. The contexts required in a Contractor filing are as follows:

- **ID:** The context id only needs to start with a letter. In this example, they are simply numbered C01 through C...
- **Period:** There will be a context for every different reporting period. This means that there will be a context for every point in time and every duration of time. For example, revenue earned to date until the end of 2014 will have a different context than revenues earned for the last fiscal year. The period includes both a start date and an end date for a duration and only an end date for a value at a point in time, or instant.
- **Entity ID:** The entity id **MUST** be the 9-digit EIN, the DUNS number, or the state registration number, as noted earlier in this document. In the example below, we assume that construction company Example 3 Inc. has an EIN of 111-111-111.
- **Entity Scheme:** The scheme used will depend on the entity identifier used. The preparer can identify the entity reporting by EIN, DUNS or State Registration Number. The scheme for an EIN must be “<http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber>”. (See section 4 for the DUNS and State scheme)
- **Dimensions:** There are no dimensions in the Contractor Taxonomy, however if the preparer is using the WIP Taxonomy, the individual contract that the fact relates to would also be reported in the context. This is an integer value.

The number of contexts required when using the Contractor Taxonomy is a function of the number of concepts used, and the number of periods reported.

If the Contractor balance sheet contains 34-line items and is reporting data for two time periods, there will be at least 68 contexts defined. There will be 2 contexts for each line item, to represent the two time periods.

## Example Context Declarations

ID	Start Date	End Date	Entity ID	Entity Scheme	Contract Number Axis
C01		2018-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	
C02	2018-01-01	2018-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	
C03		2018-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	1
C04	2018-01-01	2018-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	1
C05		2018-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	2
....	.....	....	.....	.....	.....

Every number reported in an XBRL Contractor financial statement must have both a unit and a context that makes sense for the number reported. In the Contractor Taxonomy, any value reported that is not a number, such as a string element, must have a context that is a period of time, such as C02 or C04. This is the convention used in US GAAP reporting and is followed in the Contractor taxonomy for consistency. Contexts will be discussed in greater detail later in this guide.

## Complete the DEI Taxonomy

The DEI Taxonomy contains fields for document and entity information. The following fields need to be completed as part of the filing:

- Document Creation Date
- Document Period End Date
- Document Fiscal Year Focus
- Document Fiscal Period Focus
- Entity Registrant Name
- Current Fiscal Year End Date
- Common Entity Identifier

This is common information about the financial statement. The company “Example 3 Inc.” with a 12/31 fiscal year end, an EIN of 111-11-111, and is filing a report for their 2018 year end would report the following DEI information:

<i>Element</i>	<i>Value</i>
Document Creation Date	2019-01-31
Document Period End Date	2018-12-31
Document Fiscal Year Focus	2018
Document Fiscal Period Focus	FY
Entity Registrant Name	Example 3 Inc.
Current Fiscal Year End Date	--12-31
Entity Tax Identification Number	111111111

The context associated with each of these values must be a duration. In this case, context C02 would be used for each of these values reported in the DEI taxonomy. In addition, because these values are not numbers, no units are associated with any of these values.

## Tagging the Statement of Financial Position

The Statement of Financial Position is a grouping of concepts that represent the Assets, Liabilities and Equity of a contractor. Typically, a balance sheet will contain two time periods for comparative purposes. If the XBRL document being prepared is in XML, the document will need to contain two contexts for each line item. For example, if the balance sheet contains 35 line items, there should be 70 contexts created.

ASSETS		
	<u>20X7</u>	<u>20X6</u>
<b>Current Assets:</b>		
Cash and cash equivalents (Notes 1 and 12)	\$ 17,688	\$ 272,697
Marketable securities (Notes 8 and 12)(Schedule 5)	481,682	435,422
Accounts Receivable (Notes 1 and 12):		
Construction Contracts (Schedules 2 and 3):		
Current billings	351,943	779,135
Retainage	104,648	94,882
Officers (Note 6)	51,857	2,266
Total Accounts Receivable	508,448	876,283
Refundable income taxes (Note 2)	1,330	
Prepaid insurance	1,287	2,080
Total Current Assets	<u>1,010,435</u>	<u>1,586,482</u>
<b>Property And Equipment, At Cost (Notes 1 and 3):</b>		
Vehicles	145,250	145,250
Furniture and office equipment	63,922	63,922
Equipment	473,761	468,311
Assets under capital lease (Note 13)	48,822	
Total	731,755	677,483
Less: Accumulated depreciation and amortization (including expense of \$100,853 in 20X7 and \$54,898 in 20X6)	<u>(199,151)</u>	<u>(159,616)</u>
Net Property And Equipment	<u>532,604</u>	<u>517,867</u>

In this report, there are 16 rows of numbers, each of which corresponds to an element defined in the Contractor Taxonomy. Each column corresponds to the following element in the taxonomy:

Column Header on the Financial Statement	XBRL Element
1. Cash and cash equivalents	CashAndCashEquivalentsAtCarryingValue
2. Marketable Securities	MarketableSecuritiesCurrent
3. Accounts Receivables, Construction Contracts, Current Billings	BilledContractReceivables
4. Accounts Receivables, Construction Contracts, Retainage	ContractReceivablesRetainage
5. Accounts Receivables, Officers	DueFromOfficersCurrent
6. Total Accounts Receivables	AccountsReceivablesNetCurrent
7. Prepaid insurance	PrepaidInsurance
8. Vehicles	Vehicles
9. Furniture and office equipment	FurnitureAndFixturesGross
10. Equipment	MachineryAndEquipmentGross
11. Assets under capital lease	CapitalLeaseEquipment
12. Total Property Plant and Equipment, At Cost	PropertyPlantAndEquipmentGross

13. Accumulated depreciation and amortization	GrossProfit
14. Net Property And Equipment	PropertyPlantAndEquipmentNet

Each of the values reported in the schedule above will use the elements defined and each element will appear two times with a different context that will correspond to the two time periods, 2017 and 2016.

## Signage of Data

Most facts should be reported as positive values. Although a value may be represented on the financial statement as a negative, as shown on the example table below for Accumulated Depreciation, care should be taken to consider the calculation weight assigned to that concept.

The concept AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment has a calculation weight of -1 in relation the concept PropertyPlantAndEquipmentNet, therefore the value should be entered as a positive number.

<u>Property And Equipment, At Cost (Notes 1 and 3):</u>		
Vehicles	145,250	145,250
Furniture and office equipment	63,922	63,922
Equipment	473,761	468,311
Assets under capital lease (Note 13)	<u>48,822</u>	<u>          </u>
Total	731,755	677,483
Less: Accumulated depreciation and amortization (including expense of \$100,853 in 20X7 and \$54,896 in 20X6)	<u>(199,151)</u>	<u>(159,616)</u>
Net Property And Equipment	<u>532,604</u>	<u>517,867</u>

## Corrected and Updated Data

In those cases where a Contractor report is resubmitted the preparer is expected to complete the instance with all values. The taxonomy does not expect that an instance document is created that only contains the changed values.

## Validation

When the instance is completed, the preparer should validate the filing. Software tools that contractors use to prepare the XBRL Contractor should incorporate XBRL validation. This is an automated process that takes a couple of seconds to perform. Validation ensures that the filing conforms to the XBRL specification, that values are entered in the appropriate format and that values in the instance document calculate correctly when calculations are defined. Additional validation rules can be added to the taxonomy over time that provide additional checks to ensure that values are entered appropriately.

## Appendix - Calculation Relationships for Assets, Noncurrent

Calculations for Assets, Noncurrent					
Calc Weight	Concept	Calc Weight	Concept	Calc Weight	Concept
1	DueFromAffiliateNoncurrent	1	RestrictedCashAndCashEquivalentsNoncurrent	1	NotesReceivableAffiliateNoncurrent
1	ContractsReceivableClaimsAndUncertainAmounts	1	UnrestrictedCashAndCashEquivalentsNoncurrent	1	NotesReceivablefromEmployeeStockOptionPlansNoncurrent
1	AccountsReceivableBilledForLongTermContractsOrPrograms	1	CertificatesOfDepositAtCarryingValue	1	NotesReceivablefromEmployeesNoncurrent
1	AccountsReceivableConstructionClaimsNoncurrent	1	PledgedCertificatesOfDepositAtCarryingValue	1	NotesReceivablefromLessorNoncurrent
1	AccountsReceivableNonLitigationDisputesNoncurrent	1	RestrictedCertificatesOfDepositAtCarryingValue	1	NotesReceivablefromMortgagePaymentsNoncurrent
1	AccountsReceivableEarnedEstimatesNoncurrent	1	ClubFeePayment	1	NotesReceivablefromOfficersNoncurrent
1	DueFromEmployeesNoncurrent	1	CommercialPaperAtCarryingValue	1	NotesReceivablefromOtherNoncurrent
1	AccountsReceivableFederalTaxRefundNoncurrent	1	ContractAssetsAccount	1	NotesReceivablefromParentNoncurrent
1	AccountsReceivableLitigationOrDisputesNoncurrent	1	ContractLiabilitiesAccount	1	NotesReceivablefromPartnershipNoncurrent
1	AccountsReceivableInsuranceClaimsNoncurrent	1	ContractChangeOrder	1	NotesReceivableRelatedPartiesNoncurrent
1	AccountsReceivableInsuranceDividendsNoncurrent	1	CorporateStockCarryingAmount	1	NotesReceivablefromStockholdersNoncurrent
1	AccountsReceivableIntercompanyNoncurrent	1	NonCompeteCovenant	1	NotesReceivablefromSubsidiariesNoncurrent
1	DueFromJointVenturesNoncurrent	1	DeferredAnnuity	1	NotesReceivableTradeNoncurrent
1	AccountsReceivableLifeInsuranceNoncurrent	1	DeferredCostsAndOtherAssets	1	NotesReceivablefromUnrelatedPartiesNoncurrent
1	AccountsReceivableGrossNoncurrent	1	DeferredConstructionCosts	1	NaturalResources
1	AccountsReceivableManagementFeesNoncurrent	1	DeferredExpenses	1	NonMarketableSecuritiesNoncurrent
1	AccountsReceivableMortgageNoncurrent	1	DeferredIncomeTaxAssetsNet	1	NoncurrentAssets
1	DueFromOfficersNoncurrent	1	DeferredInterest	1	Patents
1	DueFromOtherRelatedPartiesNoncurrent	1	DeferredLosses	1	DefinedBenefitPlanAmountsRecognizedInBalanceSheet
1	AccountsReceivableOwnerNoncurrent	1	DeferredMortgagePayments	1	PersonalProperty
1	AccountsReceivableParentNoncurrent	1	DeferredTaxAssetsTaxDeferredExpense	1	PlantAndBuildings
1	AccountsReceivablePartnerNoncurrent	1	CapitalLeaseEquipment	1	PrepaidExpenseNoncurrent
1	AccountsReceivablePayrollTaxNoncurrent	1	EquipmentOther	1	PrepaidIncomeTaxesNoncurrent
1	AccountsReceivableRelatedPartiesNoncurrent	1	EquityInAffiliates	1	PrepaidInsurance
1	AccountsReceivableRentalIncomeNoncurrent	1	EquityInSecurities	1	PrepaidLease
1	AccountsReceivableServiceContractsNoncurrent	1	EquityInJointVentures	1	PrepaidStateTaxesNoncurrent
1	AccountsReceivableStockSubscriptionNoncurrent	1	EquityInLand	1	ProcessingPlants
1	AccountsReceivableStockholdersNoncurrent	1	EscrowDeposit	1	InventoryRealEstate
1	AccountsReceivableSubsidiaryNoncurrent	1	FederalTaxDeposit	1	InventoryRealEstateHeldForSale
1	AccountsReceivableTaxRefundNoncurrent	1	ImprovementsNotElsewhereClassified	1	RealEstateNonBusiness
1	AccountsReceivableTradeNoncurrent	1	IncomeTaxReceivable	1	ReimbursableExpenses
1	AccountsReceivableUnbilledNoncurrent	1	InsuranceClaimReceivable	1	RetainageUncompletedContracts
1	AccountsReceivableCompletedContractsNoncurrent	1	InsuranceDeposit	1	RetainageCompletedContracts
1	AccountsReceivableAccumulatedAmortizationNoncurrent	1	InsuranceDividend	-1	Royalties
1	AccountsReceivableAccumulatedDepletionNoncurrent	1	InsuranceRefund	1	Securities
1	AccountsReceivableAdvancesToSubcontractorsNoncurrent	1	InterestReceivable	1	TreasuryBills
1	DueFromAffiliateNoncurrent	1	InterestInCloselyHeldCorporation	1	TreasuryNotes
1	DueFromStockholdersNoncurrent	1	InterestInRealEstatePartnership	1	UnamortizedInterest
1	DueFromParentNoncurrent	1	InventoryGross	1	UnapprovedChangeOrdersAmount
1	DueFromPartnershipNoncurrent	1	InvestmentAndAdvancesToAffiliates	1	InventoryForLongTermContractsOrPrograms
1	DueFromRelatedPartiesNoncurrent	1	InvestmentAndAdvancesToLimitedLiabilityCompanies	1	WorkersCompensationInsuranceDeposit
1	DueFromSubsidiariesNoncurrent	1	InvestmentInDevelopmentOrLand	1	RightOfUseAsset
-1	AllowanceForDoubtfulAccountsReceivableNoncurrent	1	InvestmentInPartnerships	1	AccountsReceivableNetNoncurrent
1	Annuities	1	InvestmentInSubsidiaries	1	InventoryNoncurrent
1	BondsInLieuOfRetainage	1	InterestInJointVenture	1	LongTermInvestments
1	Bonds	1	AdvancesDueFromJointVenture	1	DueFromRelatedPartiesNoncurrent
1	CashSurrenderValueOfLifeInsurance	1	EquityInJointVentures	1	LongTermAccountsNotesAndLoansReceivableNetNoncurrent
1	CapitalLeasedAssetsGross	1	DepositAssets	1	InvestmentsInAffiliatesSubsidiariesAssociatesAndJointVentures
1	CapitalizedExpenses	1	MarketableSecuritiesNoncurrent	1	DeferredTaxAssetsLiabilitiesNetNoncurrent
1	CapitalizedLoans	1	MarketableSecuritiesPledged	1	PrepaidExpenseNoncurrent
1	CapitalizedOrganizationCost	1	MineralPropertiesGross	1	DisposalGroupIncludingDiscontinuedOperationAssetsNoncurrent
1	Cash	1	MoneyMarketFundsAtCarryingValueNoncurrent	1	Goodwill
1	CashCollateralForBorrowedSecurities	1	MutualFunds	1	IntangibleAssetsNetExcludingGoodwill
1	CashPayroll	1	OtherAssetsNoncurrent	1	Investments

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## Glossary

**abstract** – An attribute of an element to indicate that the element is only used in a hierarchy to group related elements together. An abstract element cannot be used to tag data in an instance document. In the XBRL US GAAP Taxonomy, every element that has calculation children also has a corresponding abstract element.

**ASCII character** – Technical term preparers may see in warning messages; the characters are only English letters, digits, and common punctuation marks. ASCII stands for American Standard Code for Information Interchange, and omits commonly used formatting characters: forward- and backward-tilted apostrophes and double quotes, non-breaking spaces, and bullets.

**attribute** – A property of an element including its name, balance, data type, and whether the element is abstract. Attributes of XBRL US GAAP Taxonomy elements cannot be changed.

**authoritative reference** – Citations to specific authoritative accounting literature (pronouncements, standards, rules, and regulations) derived from various authoritative sources (SEC, FASB, and AICPA) and used to help define an element.

**axis** (pl. axes) – An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, Revenue for a period might be reported along a business unit axis, a country axis, a product axis, and so forth.

**axis-default relationship** – The dimensional relationship indicating that the table axis has a default domain member. In the XBRL US GAAP Taxonomies 1.0, the default is always the domain element.

**axis-domain relationship** – The dimensional relationship indicating that the table axis has members drawn from a domain.

**balance** – An attribute of a monetary item type designated as debit, credit, or neither; a designation, if any, should be the natural or most expected balance of the element “credit” or “debit” and thus indicates how calculation relationships involving the element may be assigned a weight attribute (-1 or +1).

**calculation relationships** – Additive relationships between numeric items expressed as parent-child hierarchies. Each calculation child has a weight attribute (+1 or -1) based upon its natural balance of the parent and child items.

**calculation relationships file** – A file containing only calculation relationships. An extension taxonomy will typically have at least one calculation relationships file.

**camel case** – Method used to articulate the name of a concept with no spaces. For example, the phrase “Net Change in Assets” is transformed into “NetChangeInAssets” in camel case. When

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software requires preparers to provide a name containing no spaces, and changing an English phrase into the symbol makes it hard to read, use camel case. Contrasted with either lower case or upper case, camel case uses capitalization of each word in the phrase to create visual "humps." Punctuation is always removed. Even an acronym occurring in a phrase also should be converted to camel case (for example, "US GAAP Report" becomes "UsGaapReport").

**context** – Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information. A context can also contain dimensional qualifiers such as the contract identifier.

**concept** – XBRL technical term for element.

**context** – Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.

**decimal** – Instance document fact attribute used to express the number of decimal places to which numbers have been rounded.

**default** – mechanism used in a dimension to describe the aggregation of values.

**definition relationships file** – technical term for dimensional relationships file.

**dimension** – XBRL technical term for axis used to define dimensional relationships between elements. The XBRL technical name for this file is a definition relationships file. Dimensions can be explicit, with a finite, defined set of members; or typed, where members can be defined by the reporting entity.

**domain** – An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table. For example, "Arkansas" is a domain member in the domain "States," and would be used to classify elements such as revenues and assets in Arkansas as distinct from other states. When a fact does not have any domain member specified, that means it applies to the entire domain.

**domain member** – An element representing one of the possibilities within a domain.

**domain-member relationship** – Dimensional relationship indicating that a domain contains the member.

**element** – XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables.

**element definition** – A human-readable description of a reporting concept. From an XBRL technical point of view, the element definition is the label with the type "documentation" and there

are label relationships in a label relationships file. From a user point of view, the definition is an unchangeable attribute of the element.

**element names file** – Part of the taxonomy that defines XBRL elements and their attributes as well as relationship groups.

**entry point** – XBRL file that brings together a set of relationships files. The file name ends with “.xsd” just like an element names file.

**extended link** – XBRL technical term for a relationship group.

**extension taxonomy or extension** – A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original.

**face of the financial statements** – Financial statements without the notes or schedules.

**fact** – The occurrence in an instance document of a value or other information tagged by a taxonomy element.

**GAAP** – Generally Accepted Accounting Principles.

**group or relationship group** – Highest level of a parent-child hierarchy used to categorize item relationships at the financial statement, schedule, or industry level.

**hierarchy** – Trees (presentation, calculation, and so forth) used to express and navigate relationships.

**hypercube** – XBRL technical term for a table.

**imputed value** – A value that is not specifically provided but could be calculated based on other provided numbers and calculation weights.

**instance or instance document** – XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from one or more XBRL taxonomies.

**integer** – A data type indicating that the element is stated in whole numbers.

**item** – XBRL technical term for a kind of element.

**label** – Human-readable name for an element; each element has a standard label that corresponds to the element name, and is unique across the taxonomy.

**label relationships file** – Part of a taxonomy used to associate labels to elements.

**label type** – A distinguishing name for each distinct element indicating the circumstances in which it should be used; each is given a separate defining “role” to use in different presentation situations.

**line item** – Elements that conventionally appear on the vertical axis (rows) of a table.

**linkbase** – XBRL technical term for a relationships file.

**mapping** – Process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension.

**name** – Unique identifier of an element in a taxonomy.

**namespace** – Every element has a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions, with an indication of what the term covers. In the XBRL US Contractor Taxonomy, namespaces start with “http://xbrl.us/Contractor”. A namespace prefix is not the namespace.

**negating label** – A label type that causes numeric values of an element to be displayed with their sign flipped.

**nillable** – An attribute that appears on all taxonomy elements, and is used (false) on elements that, if used in an instance document, must have a non-empty value. XBRL taxonomy tools normally have the default value for nillable as “true”. There is no need for any extension to define an element with nillable “false”.

**non-GAAP** – As used in this guide and the XBRL US GAAP Taxonomies v1.0, this term applies to the taxonomies of non-financial information; it does not mean “non-GAAP” in the sense of Regulation S-K Item 10(e).

**parent-child hierarchy** – Relationship between elements that indicates subordination of one to the other as represented in a print listing or financial statement presentation. Relationships files use parent-child hierarchies to model several different relationships, including presentation, summation of a set of facts, and membership of concepts within a domain used as the axis of a table.

**period type** – An attribute of an element that reflects whether it is reported as an instant or duration time period.

**prefix or namespace prefix** – A shorthand sequence of letters for a namespace; “us-gaap”, for example, is a common prefix for the namespace <http://xbrl.us/us-gaap/2008-01-31>.

**presentation relationships** – Relationships that arrange elements allowing them to navigate the taxonomy content in parent-child tree structures (hierarchies).

**presentation relationships file** – Defines the organizational relationships (order) of elements using parent-child hierarchies; it presents the taxonomy elements to users and allows them to navigate the content.

**reference relationships file** – Part of a taxonomy used to associate references to authoritative literature with elements.

**relationship group** – A set of relationships that are given a name and description and treated as a whole set.

**relationship group description** – A human-readable name for a relationship group, specifically used for sorting. For example, —148600 – Statement – Statement of Income is the name of a relationship group that begins with a number so that it can be sorted easily.

**relationship group role or relationship group name** – A unique identifier, resembling a namespace, that is shared by related calculation, presentation, and dimension relationships all used together. For example, <http://xbrl.us/us-gaap/role/statement/StatementOfIncome> is a relationship group role.

**relationships file** – Part of a taxonomy used to define specific relationships and other data about elements. There are five standard relationships file types: Presentation, Calculation, Definition (Dimensions), Label, and Reference.

**render or rendering** – To process an instance document into a layout that facilitates readability and understanding of its contents.

**root** – The top level of a tree; can appear only once in that tree.

**scaling** – A process that automatically scales numeric data by value, thus saving time of entering zeros during the entry or creation process. XBRL does not support the scaling of numeric values (all values must be reported in their entirety); however, it is a feature commonly found in instance document creation software.

**scenario** – Tag that allows for additional information to be associated with facts in an instance document; this information encompasses, in particular, the reporting circumstances of the fact, as for example “actual” or “forecast”. The scenario of any fact can be left unspecified.

**schema** – Technical term for an element declaration file.

**segment** – Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity’s business units, type of debt, type of other income, and so forth.

**sign value** – Denotes whether a numeric fact in an instance has a positive (+) or negative (-) value.

**standard label** – The default label for an element. An extension may override the standard label.

**suppress** (a relationship) – An extension effectively can remove a parent-child relationship in a presentation, calculation, or dimension relationship. It is not actually deleted from the XBRL US GAAP Taxonomy, just made ineffectual. The technical term is “prohibiting the arc.”

**table** – An element that organizes a set of axes and a set of line items to indicate that each fact of one of the line items could be further characterized along one or more of its axes. For example, if a line item is “Sales” and an axis is “Scenario” this means that an instance document could have facts that are either for an “unspecified scenario” or for a specific scenario such as “actual” or “forecast”.

**table-axis relationship** – Dimensional relationship indicating that a table uses a particular axis. The XBRL technical name for this is the “hypercube-dimension” relationship; software tools may provide other names.

**tag (noun)** – Markup information that describes a unit of data in an instance document and encloses it in angle brackets (“<>” and “</>”). All facts in an instance document are enclosed by tags that identify the element of the fact.

**tag (verb)** – To apply markup to an instance document.

**target namespace** – The namespace for which an element names file defines elements. The uniqueness of the target namespace prevents element name collisions between the various element names files, assisting taxonomy users to recognize the restrictions between the original element names files and extension element names files.

**taxonomy, taxonomies** – Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of an element names file (.xsd) and relationships files directly referenced by that schema. The taxonomy schema files plus the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships files altogether constitute a taxonomy.

**tree** – Common name for a display of a hierarchy, with “roots”, “branches” and “leaves.”

**tuple** – Tuples are not used in the Contractor Taxonomy, and best practice is not to use them in any extension. Tuples may be mentioned in software applications to ensure backward

compatibility with previously-created instance documents. The functionality previously addressed with tuples has been replaced with tables.

**type or data type** – Data types (monetary, string, share, decimal, and so forth) define the kind of data to be tagged with the element name.

**unit of measure** – The units in which numeric items have been measured, such as dollars, shares, Euros, or dollars per share.

**validation** – Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.

**weight** – Calculation relationship attribute (-1 or +1) that works in conjunction with the balance of the parent and child numeric elements to determine the arithmetic summation relationship between them. A parent with a balance credit that has two children, one with a balance type debit and the other with a balance type credit, would, in an XBRL calculation relationships file, have the parent with a weight of +1, the debit child with a weight of -1, and the credit child with a weight of +1. As can be seen, the parent's balance drives the weight of the children addends.

**XBRL** – Stands for Extensible Business Reporting Language; an XML-based standard for electronic communication of financial and business data.

**XBRL footnote** – An instance document element that provides additional information for specified values by creating linkages between them and a footnote element containing this additional information.

**XBRL specification** – Detailed description of XML syntax, semantics, and structures, and so forth that prescribe how XBRL is constructed. The current Specification 2.1 is used primarily by IT professionals in developing tools and software for XBRL applications.

**XBRL table** – A table.

**XML** – Stands for Extensible Markup Language, which is used to describe and define data by allowing users to define their own tags (in contrast to HTML where the tags are predefined). XBRL is an XML based standard.