

Instructions: Converting the NASBP WIP Spreadsheet to XBRL format

- ❖ If you have not already done so, download the NASBP WIP Spreadsheet for XBRL from this page (NASBP Producer’s Toolkit).
- ❖ Open the NASBP WIP Spreadsheet for XBRL as shown below. Fill in sections that are highlighted in yellow. Other columns calculate automatically.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23				
INSERT AGENCY NAME	Address 1	Address 2	City/State/Zip	Phone: (000)000-0000 Fax: (000)000-0000	Web: http://www.website.com	CONTRACTS IN PROGRESS INSERT AGENCY NAME	PERCENTAGE OF COMPLETION BASIS	Address 1	Address 2	City/State/Zip	Phone: (000)000-0000 Fax: (000)000-0000	Web: http://www.website.com	CONTRACTS IN PROGRESS	PERCENTAGE OF COMPLETION BASIS	Address 1	Address 2	City/State/Zip	Phone: (000)000-0000 Fax: (000)000-0000	Web: http://www.website.com	CONTRACTS IN PROGRESS	PERCENTAGE OF COMPLETION BASIS	Address 1	Address 2	City/State/Zip	Phone: (000)000-0000 Fax: (000)000-0000	Web: http://www.website.com
Contractor Name: XYZ Contract	As Of: 2016-12-31																									
Contract Name	Contract Price Including Change Orders	Estimated Cost to Complete	Estimated Cost to Date	Estimated Total Cost	Estimated Present Complete	Estimated Gross Profit	Est. Gross Profit Percentage	Revenue Earned to Date	Revenue to Date	Billed To Date	Costs & Billings	Bills & Costs	Provision for Loss	Recognized in Prior FY(s)	Totals, This Fiscal Year	Cost of Construction	Gross Revenue	Gross Profit	Remaining Revenue to Complete	Estimated Gross Profit	Estimated Gross Profit to Date					
Contract A	300	300	400	400	25%	100	33.33%	100	100	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract B	1500	900	1000	1500	32%	200	13.33%	1000	1000	1000	100	1000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract C	2500	1400	1000	2400	42%	500	20.00%	1000	1000	42	2500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Contract D	4000	1500	500	2000	25%	2000	50.00%	1000	1000	500	1000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Contract E	35,000	8,000	30,000	38,000	32%	10,000	30.00%	30,000	30,000	300	35,000	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	
Contract F	8,000	300	8,000	8,300	95%	400	4.95%	8,000	8,000	300	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	184,000	14,600	38,000	180,000	30%	3,000	1.63%	80,000	80,000	2,900	184,000	184,000	0	0	0	0	0	0	0	0	0	0	0	0	0	

- ❖ Contract-specific data should be recorded in the yellow highlighted columns:
 - B: Job Number (if one exists)
 - C: Job Name
 - D: Contract Price Including Change Orders
 - E: Contract Cost to Complete
 - F: Cost to Date
 - M: Billed to Date (not shown on diagram)
 - Q: Contract Revenue, Recognized in Prior Fiscal Year (not shown on diagram)
 - R: Contract Cost, Recognized in Prior Fiscal Year (not shown on diagram)
- ❖ Input the name of the contractor in cell D9 and the time period for the report in cell H9 as shown below. **IMPORTANT: all dates must be input in format YYYY-MM-DD (e.g., 2016-12-31)**

Job Name	Contract Price including Change Orders	Estimated Cost to Complete	Cost to Date	Estimated Total Cost	Estimated Percent Complete	Estimated Gross Profit
ContractA	500	300	100	400	25%	100
ContractB	1,500	100	1,200	1,300	92%	200
ContractC	2,500	1,400	1,000	2,400	42%	100
ContractD	4,000	1,500	500	2,000	25%	2,000
ContractE	99,000	8,000	90,000	98,000	92%	1,000
ContractF	6,500	100	6,000	6,100	98%	400
Contract Totals	114,000	11,400	98,800	110,200		3,800

Adding new jobs

- To add extra rows to capture additional jobs, insert rows immediately after the last job on the spreadsheet as shown in the image below (rows 23 and 24 were inserted between 22 and 25).

Job Name	Contract Price including Change Orders	Estimated Cost to Complete	Cost to Date	Estimated Total Cost	Estimated Percent Complete	Estimated Gross Profit	Est. Gross Profit Percentage	Revenue Earned to Date	Earned Profit to Date	Billed To Date	Costs & Est. Billings	Billings & Est. Earnings
ContractA	500	300	100	400	25%	100	20.00%	125	25	300	0	175
ContractB	1,500	100	1,200	1,300	92%	200	13.33%	1,380	184	100	1,280	0
ContractC	2,500	1,400	1,000	2,400	42%	100	4.00%	1,050	42	2,500	0	1,450
ContractD	4,000	1,500	500	2,000	25%	2,000	50.00%	1,000	500	1,000	0	0
ContractE	99,000	8,000	90,000	98,000	92%	2,000	22.22%	2,610	580	1,000	1,610	0
ContractF	6,500	100	6,000	6,100	98%	400	6.15%	6,370	352	6,500	0	130
Contract Totals	24,000	8,400	10,800	19,200		4,800		12,535	1,723	11,400	2,830	1,755

- Copy the formulas on the last existing row into the newly added rows. In the example shown below, row 22 has been copied into newly added rows 23 and 24. This will bring the necessary formulas into the new rows.

Job Name	Contract Price including Change Orders	Estimated Cost to Complete	Cost to Date	Estimated Total Cost	Estimated Percent Complete	Estimated Gross Profit	Est. Gross Profit Percentage	Revenue Earned to Date	Earned Profit to Date	Billed To Date	Costs & Est. Billings	Billings & Est. Earnings
ContractA	500	300	100	400	25%	100	20.00%	125	25	300	0	175
ContractB	1,500	100	1,200	1,300	92%	200	13.33%	1,380	184	100	1,280	0
ContractC	2,500	1,400	1,000	2,400	42%	100	4.00%	1,050	42	2,500	0	1,450
ContractD	4,000	1,500	500	2,000	25%	2,000	50.00%	1,000	500	1,000	0	0
ContractE	99,000	8,000	90,000	98,000	92%	2,000	22.22%	2,610	580	1,000	1,610	0
ContractF	6,500	100	6,000	6,100	98%	400	6.15%	6,370	352	6,500	0	130
ContractG	6,500	100	6,000	6,100	98%	400	6.15%	6,370	352	6,500	0	130
ContractH	6,500	100	6,000	6,100	98%	400	6.15%	6,370	352	6,500	0	130
Contract Totals	24,000	8,400	10,800	19,200		4,800		12,535	1,723	11,400	2,830	1,755

- ❖ Input data into the yellow highlighted sections of the new rows to capture data about the additional jobs. Check calculations to make sure they are working correctly.
- ❖ Revise the formula in the "Total" cells on the bottom row to include all reported jobs including the new ones just added.

Job Name	Contract Price including Change Orders	Estimated Cost to Complete	Cost to Date	Estimated Total Cost	Estimated Percent Complete	Estimated Gross Profit	Est. Gross Profit Percentage	Revenue Earned to Date	Earned Profit to Date	Billed To Date	Costs & Est. Billings	Costs & Est. Earnings
ContractA	500	300	100	400	25%	100	20.00%	125	25	300	0	175
ContractB	1500	100	1,200	1,300	92%	200	13.33%	1,380	184	1,280	0	0
ContractC	2,500	1,400	1,000	2,400	42%	100	4.00%	1,050	42	2,500	0	1,450
ContractD	4,000	1,500	500	2,000	25%	2,000	50.00%	1,000	1,000	1,000	0	0
ContractE	3,000	5,000	2,000	7,000	28%	2,000	22.22%	2,610	590	1,000	1,610	0
ContractF	6,500	100	6,000	6,100	98%	400	6.15%	6,370	392	6,501	0	130
ContractG	6,500	100	6,000	6,100	98%	400	6.15%	6,370	392	6,501	0	131
ContractH	6,500	100	6,000	6,100	98%	400	6.15%	6,370	392	6,502	0	132
SUM (D17:H24)		8,400	10,800	19,200		4,800		12,535	1,723	11,400	2,890	1,755

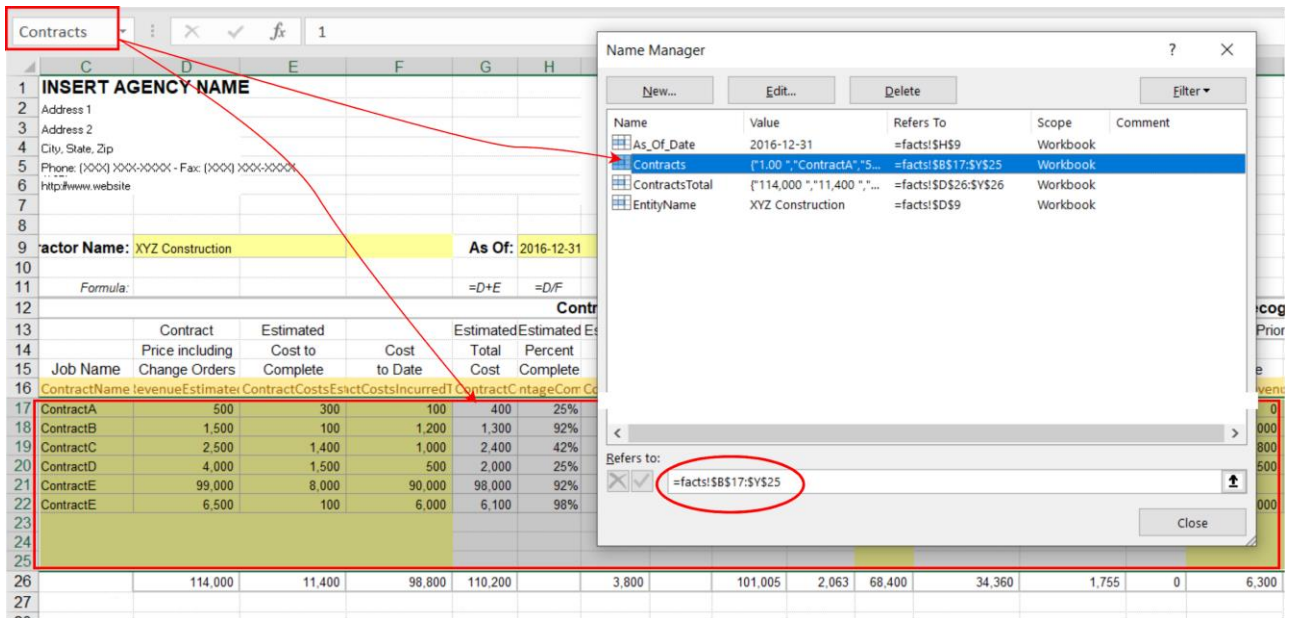
- ❖ The template has four Named Ranges as shown in the upper left-hand corner of the diagram below: 1) As-Of-Date, 2) Contracts, 3) ContractsTotal, and 4) EntityName.

The screenshot shows the Excel interface with the following named ranges defined in the top-left corner:

- As_Of_Date**: Points to cell D9 (2016-12-31).
- Contracts**: Points to the range D17:H24.
- ContractsTotal**: Points to cell D25.
- EntityName**: Points to cell D9 (XYZ Construction).

The spreadsheet data is consistent with the table provided in the previous block, showing contract details and a summary row at the bottom.

- ❖ Update the “Contracts” Named Range to include the additional rows of data. In the spreadsheet, go to Formula, Name Manager. A popup box like the one depicted in the diagram below, will appear, showing all the Named Ranges. Click on the “Contracts” Named Range and update the range in the popup box (highlighted in red circle) to include the extra rows of data.
- ❖ Save the NASBP Spreadsheet file.



Reducing the number of jobs

If you have fewer jobs than you need on the WIP report, delete the extra rows. Check to make sure the Contracts named range captures the appropriate contract section.

Convert the file to XBRL

- ❖ Go to <https://xbrl.us/instance-converter/> as shown in the diagram below. Click on “Choose File” and select your saved NASBP WIP Spreadsheet for XBRL. Click on “Run Converter”. The XBRL formatted WIP file will download to your PC automatically as shown on the diagram below.

Spreadsheet Converter

This tool will allow you to convert an Excel spreadsheet into an XBRL instance document. You will need a preformatted Excel spreadsheet that contains the data you wish to report and the Taxonomy DTS.

To prepare a WIP report for the SBA Surety Guarantee program, download the SBA WIP Template posted below.

[Download the NASBP WIP Spreadsheet for XBRL](#)
[Download SBA WIP Template](#)

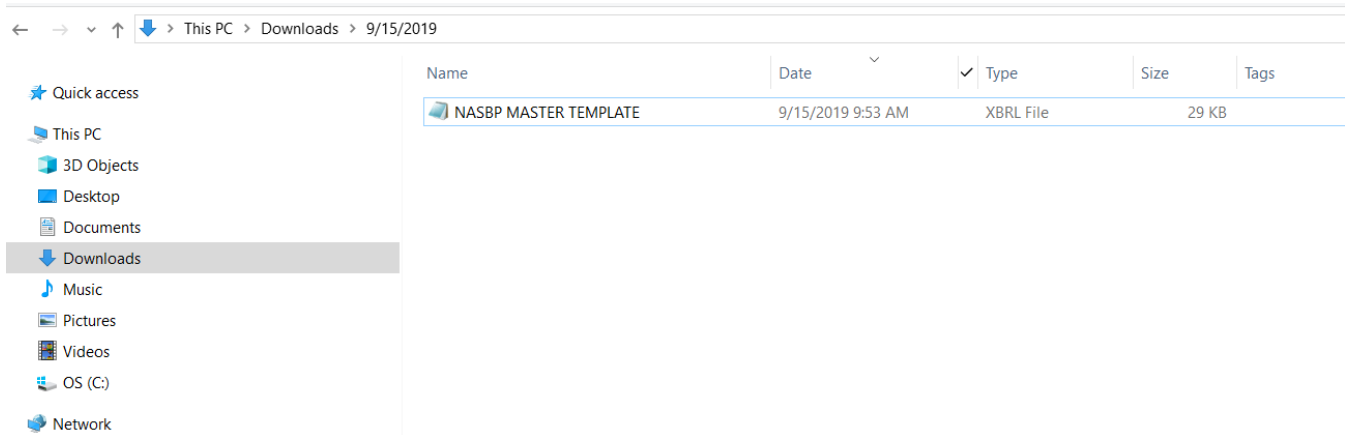
Submit the preformatted Excel template in the form below. When the process completes, an .xbrl file of the XBRL instance document will be available to download to your computer.

NASBP WIP Sp...r XBRL.xlsx

Comment

You must be [logged in](#) to post a comment.

- ❖ Save the downloaded XBRL file to an appropriate place on your hard drive. The diagram below shows how it will appear as an XBRL file in the Downloads folder.



- ❖ Opening the XBRL file in Notepad or an XML reader will appear as seen below.

```

<?xml version="1.0" encoding="utf-8">
<!--extracted from OIM /POSTupload.zip/NASBP MASTER TEMPLATE.xlsx-->
<xbrl
  xmlns="http://www.xbrl.org/2003/instance"
  xmlns:dei="http://xbrl.sec.gov/dei/2014-01-31"
  xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
  xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:us-gaap="http://fasb.org/us-gaap/2016-01-31"
  xmlns:wip="http://xbrl.us/wip/2016-01-31"
  xmlns:xbrldi="http://xbrl.org/2006/xbrldi"
  xmlns:xlink="http://www.w3.org/1999/xlink">
  <link:schemaRef
    xlink:href="http://taxonomies.xbrl.us/wip/2016/entire/wip-entryPoint-2016-01-31.xsd"
    xlink:type="simple"/>
  <context id="c-01">
    <entity>
      <identifier scheme="http://xbrl.org/entity/identification/scheme">01</identifier>
      <segment>
        <xbrldi:typedMember dimension="wip:ContractNumberAxis">
          <wip:ContractNumberAxis.domain>1</wip:ContractNumberAxis.domain>
        </xbrldi:typedMember>
      </segment>
    </entity>
    <period>
      <startDate>2016-01-01</startDate>
      <endDate>2016-12-30</endDate>
    </period>
  </context>
  <wip:ContractName contextRef="c-01" id="_f_01">ContractA</wip:ContractName>
  <context id="c-02">
    <entity>
      <identifier scheme="http://xbrl.org/entity/identification/scheme">01</identifier>
      <segment>
        <xbrldi:typedMember dimension="wip:ContractNumberAxis">
          <wip:ContractNumberAxis.domain>1</wip:ContractNumberAxis.domain>
        </xbrldi:typedMember>
      </segment>
    </entity>
    <period>
      <instant>2016-12-30</instant>
    </period>
  </context>

```

- ❖ This is the XBRL file of the NASBP WIP Spreadsheet which you can now send to your surety carrier.

Questions? Contact info@xbrl.us or Michelle Savage at 917 747 1714, michelle.savage@xbrl.us