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.

❖ 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)*

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).

❖ 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.

❖ 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.

❖ 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.

- ❖ 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.
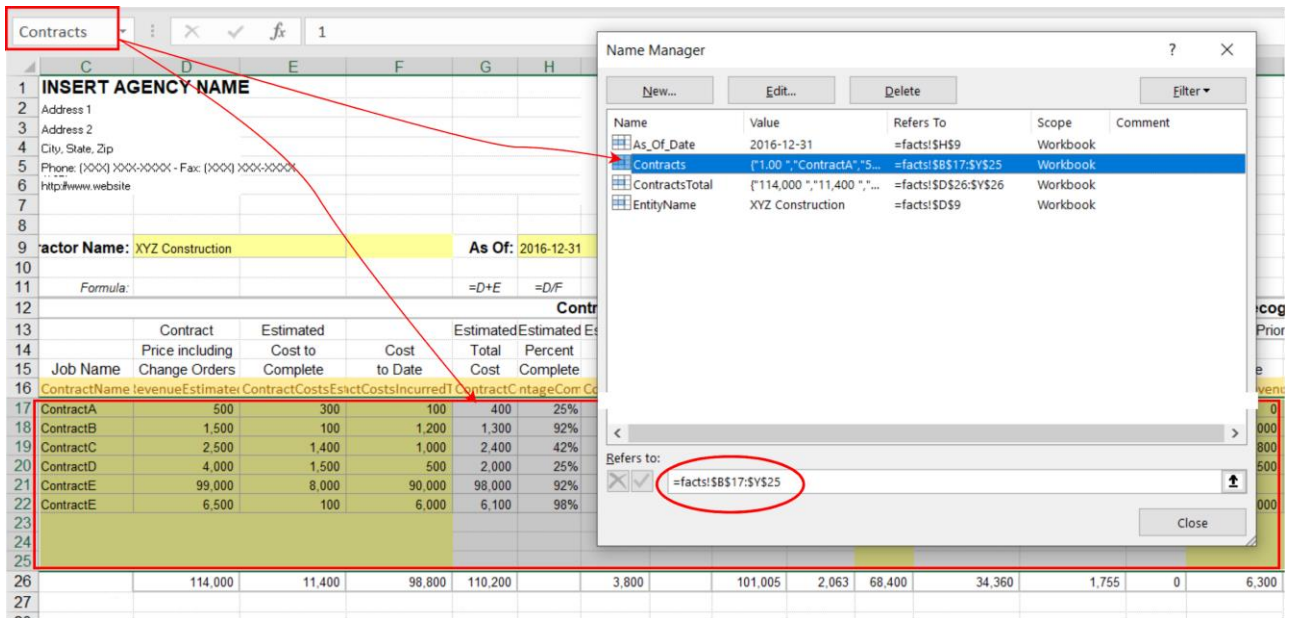
Reducing the number of jobs

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.

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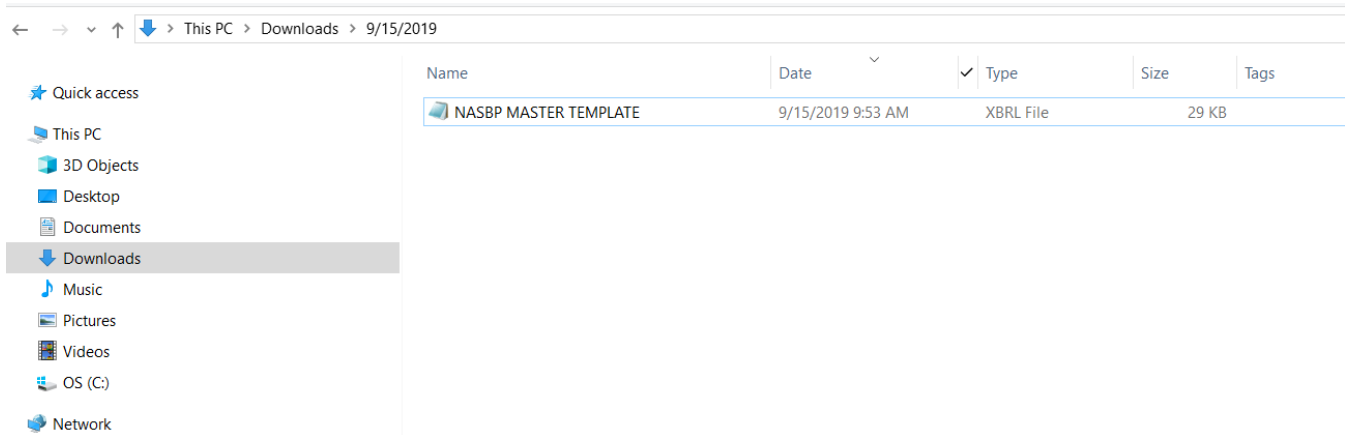
❖ Opening the XBRL file in Notepad or an XML reader will appear as seen below.

```
TEST INSTANCE - Notepad                                                    —   □

File  Edit  Format  View  Help
<?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>
```

❖ 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

XBRL.US is the national consortium for the business reporting standard.

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