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.

INSERT AGENCY NAME
Address 1
Address 2
City, State, Zip
Phone: (XXX)XXX-XXXX – Fax: (XXX)XXX-XXXX
http://www.

CONTRACTS IN PROGRESS
PERCENTAGE OF COMPLETION BASIS
(DETAILED)
nasbp.org/toolkit

INSERT AGENCY NAME
Address 1
Address 2
City, State, Zip
Phone: (XXX)XXX-XXXX – Fax: (XXX)XXX-XXX
Web: http://www.website.com

CONTRACTS IN PROGRESS
PERCENTAGE OF COMPLETION BASIS
(DETAILED)
nasbp.org/toolkit

| Contractor Name: | XYZ Construction | As Of: | 2017-12-31 |
| EIN: | 00-0001234 | Prior Year EndDate: | 2016-12-31 |

						Contract Totals										Recognized in Prior FY(s)			Totals, This Fiscal Year Thru			Future Workload (Backlog)		
Formula:						=D+E	=D/F	=C-F		=CxG	=HxG		CALC	CALC	CALC	=O-P	=I-O	=D-P	=J-Q	=C-I	=E	=H-J
Surety Bond Number	Job Number	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. Earnings > Billings	Billings > Costs & Est. Earnings	Provision for Loss	Revenue	Cost	Gross Earnings	Revenue Earned	Cost of Construction	Gross Earnings	Remaining Revenue	Estimated Cost to Complete	Estimated Gross Earnings
	1	ContractA	400	300	100	400	25.00%	0	0.00%	100	0	300	0	200	0	0	0	0	100	100	0	300	300	0
	2	ContractB	1,500	100	1,200	1,300	92.31%	200	13.33%	1,385	185	100	1,285	0	0	1,000	900	100	385	300	85	115	100	15
	3	ContractC	2,500	1,400	1,000	2,400	41.67%	100	4.00%	1,042	42	2,500	0	1,458	0	800	800	0	242	200	42	1,458	1,400	58
	4	ContractD	4,000	1,500	500	2,000	25.00%	2,000	50.00%	1,000	500	1,000	0	0	0	500	400	100	500	100	400	3,000	1,500	1,500
	5	ContractE	9,000	5,000	2,000	7,000	28.57%	2,000	22.22%	2,571	571	1,000	1,571	0	0	0	0	0	2,571	2,000	571	6,429	5,000	1,429
	6	ContractF	6,500	100	6,000	6,100	98.36%	400	6.15%	6,393	393	6,500	0	107	0	4,000	4,000	0	2,393	2,000	393	107	100	7
Totals			23,900	8,400	10,800	19,200	56.25%	4,700		12,491	1,691	11,400	2,856	1,765	0	6,300	6,100	200	6,191	4,700	1,491	11,409	8,400	3,009

** Please list completed projects on a separate page.

❖ Contract-specific data should be recorded in the yellow highlighted columns:
  ➢ A: Surety Bond Number (if available)
  ➢ C: Job Name (when input will copy down formulas in the appropriate cells)
  ➢ D: Contract Price Including Change Orders
  ➢ E: Estimated Contract Cost to Complete
  ➢ F: Cost to Date
  ➢ M: Billed to Date
  ➢ Q: Contract Revenue, Recognized in Prior Fiscal Year
  ➢ R: Contract Cost, Recognized in Prior Fiscal Year

❖ Certain inputs are mandatory and if missing, the document will not be converted to XBRL, and an error message will appear in the dialogue box. Mandatory items are:
  ➢ Name of the contractor in cell D9
  ➢ As Of date for the report in cell H9
  ➢ EIN number in cell D10
  ➢ Prior Period Year End Date in cell H10
  ➢ Certain inputs are mandatory *for each job* that appears on the WIP:
    ■ Job name (column C)

- Contract Price Including Change Orders (column D)
- ➢ *IMPORTANT: all dates must be input in format YYYY-MM-DD (e.g., 2016-12-31). EIN must be formatted as XX-XXXXXXXX.*

Adding new jobs

❖ To add extra rows for additional jobs, insert rows immediately after the last job on the spreadsheet as shown in the image below (after row 33, above the Totals row).

❖ When Job Name (column C) is input, cell formulas in columns B-Y that do not require input will automatically populate with the appropriate formulas.

❖ 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.

❖ Totals on the bottom row will include all reported jobs including the new ones added.

❖ Delete rows for those jobs that have been completed and should be removed from the WIP.

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

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Convert the file to XBRL

❖ Go to https://xbrl.us/instance-converter/ as shown in the screenshot to the left.
❖ Click on "Choose File" and select your saved NASBP WIP Spreadsheet for XBRL.
❖ Click on "Convert to XBRL".

❖ The dialogue box will tell you if you've successfully converted the file into XBRL as shown in the screenshot to the left.
❖ The XBRL formatted WIP file (in .XML format) will download to your PC automatically.
❖ Additional copies can be downloaded with the "Download XBRL File", if needed.
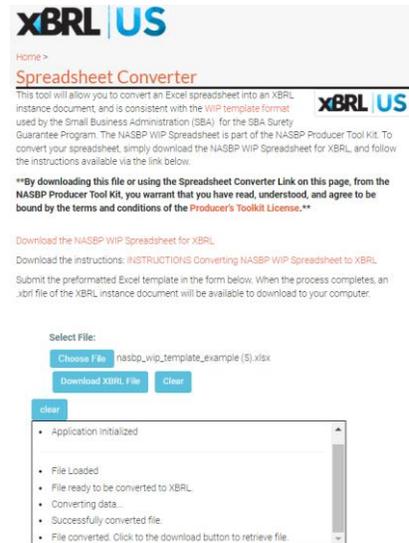
❖ Opening the XBRL file in Notepad or an XML reader will appear as seen below.

```
NASBP Test.xml - Notepad                                                    —    □
File  Edit  Format  View  Help
<?xml version="1.0" encoding="utf-8"?>
<!--extracted from OIM /POSTupload.zip/wip-meta2.json-->
<xbrl
  xmlns="http://www.xbrl.org/2003/instance"
  xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
  xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:us-gaap="http://fasb.org/us-gaap/2021-01-31"
  xmlns:wip="http://xbrl.us/wip/2021-01-31"
  xmlns:xbrldi="http://xbrl.org/2006/xbrldi"
  xmlns:xlink="http://www.w3.org/1999/xlink">
    <link:schemaRef
      xlink:href="http://taxonomies.xbrl.us/wip/2021/entire/wip-entryPoint-2021-01-31.xsd"
      xlink:type="simple"/>
    <context id="c-01">
        <entity>
            <identifier scheme="http://irs.gov/entity/identification/scheme">2XYZ Construction</identifier>
            <segment>
                <xbrldi:typedMember dimension="wip:ContractNumberAxis">
                    <wip:ContractNumberAxis.domain>1</wip:ContractNumberAxis.domain>
                </xbrldi:typedMember>
            </segment>
        </entity>
        <period>
            <startDate>2017-01-01</startDate>
            <endDate>2017-12-31</endDate>
        </period>
    </context>
    <wip:ContractName contextRef="c-01" id="WIP.r_1.ContractName">ContractA</wip:ContractName>
    <context id="c-02">
        <entity>
            <identifier scheme="http://irs.gov/entity/identification/scheme">2XYZ Construction</identifier>
            <segment>
                <xbrldi:typedMember dimension="wip:ContractNumberAxis">
                    <wip:ContractNumberAxis.domain>1</wip:ContractNumberAxis.domain>
                </xbrldi:typedMember>
            </segment>
        </entity>
        <period>
            <instant>2017-12-31</instant>
        </period>
    </context>
    <unit id="u-01">
        <measure>iso4217:USD</measure>
    </unit>
    <wip:ContractRevenueEstimatedRevenue
      contextRef="c-02"
      decimals="INF"
      id="WIP.r_1.ContractRevenueEstimatedRevenue"
      unitRef="u-01">400</wip:ContractRevenueEstimatedRevenue>
    <wip:ContractCostsEstimatedCostToComplete
      contextRef="c-02"
```

❖ This is the XBRL file (with a .XML extension) of the NASBP WIP Spreadsheet which you can now send to your surety carrier or bond agent.

Questions? Contact info@xbrl.us