XBRL Projects

Customer	Customer Contact	Description	Total Contract	Period	Project Type
American Institute of Certified Public Accountants	Louis Matherne, Director - Business Assurance & Advisory Services AICPA Member Innovation Team, (212) 596-6027	Build prototype XML financial statement (what was to become XBRL). This was the first entire financial statement marked up in XML.	$50,000	October 1999 - January 2000	Fixed
American Institute of Certified Public Accountants	Louis Matherne, Director - Business Assurance & Advisory Services AICPA Member Innovation Team, (212) 596-6027	Wrote business plan for XML-based financial reporting (what was to become XBRL); used to determine how to form XBRL.ORG	$25,000	March 2000 – July 2000	Fixed
American Institute of Certified Public Accountants	Louis Matherne, Director - Business Assurance & Advisory Services AICPA Member Innovation Team, (212) 596-6027	Developed first prototype specification for creation of financial statements using XML (called XFRML). Built 10 financial statements using this prototype specification. XFRML evolved to become XBRL.	$140,000	July 2000 - September 2000	Fixed
University of Kansas	Rajendra P. Srivastava, Ernst & Young Distinguished Professor, and Director Ernst & Young Center for Auditing Research and Advanced Technology, 785-864-7590	Converted financial statements (balance sheet, income statement, cash flows statement) of 80 public companies to XBRL. Built repository to house and maintain XBRL repository. Built web interface and Excel-based tools for extracting financial information from financial statement repository.	Gratis, in-kind contribution to project	March 2001 - August 2001	NA
Institute of Certified Public Accountants of Singapore	K. K. Tang, Board Member, ICPAS, 65 532-0768	Trained 25 persons from Big 5 CPA firms and others in XBRL taxonomy development. Consultant to group who developed prototype IAS taxonomy for Singapore.	$5,000 (substantial in-kind contribution unbilled)	September 2001	Fixed

Customer	Customer Contact	Description	Total Contract	Period	Project Type
Federal Deposit Insurance Corporation	Phil Walenga, Assistant Director, (202) 736-0569	Trained 20+ FDIC/OCC/FED and others in XBRL taxonomy development. Consultant to FDIC in creating prototype taxonomy for form 031 and 041.	$5,000	November 2001	Fixed
Federal Deposit Insurance Corporation	Phil Walenga, Assistant Director, (202) 736-0569	Subcontractor on project. Developed front end systems (other subcontractor developed back end) for prototype of system which manages meta data, creates filing template, creates XBRL output, validates filing, transfers XBRL filing to server, extracts filed information for analysis. (Form 031 & 041)	$100,000 (UBmatrix portion $10,000)	December 2001	Fixed
American Institute of Certified Public Accountants	Louis Matherne, Jeff Naumann, Brad Homer	Consultant to AICPA. Assisted in review and development of US GAAP taxonomy framework.	$50,000	September 2004 – December 2004	Fixed
XBRL US	Mark Bolgiano, XBRL US; (202) 379-8900	Architecture committee for the US GAAP Taxonomy (one of four members); quality assurance and testing team for US GAAP Taxonomy	$200,000	March 2007 – December 2007	Time and materials
XBRL US	Mark Bolgiano, XBRL US; (202) 379-8900	Construct a number of sample instance documents which make use of the new US GAAP Taxonomy for the purpose of testing	$60,000	February 2008 – March 2008	Time and materials
XBRL Cloud	Cliff Binstock	Creation of Internal Dashboard, creation of XBRL Cloud Viewer, creation of validation software, creation of business rules, creation of Evidence Package, creation of Edgar Reporting Information Repository, creation of other products and services	$111,250	March 2012 – December 2014	Time and materials

Customer	Customer Contact	Description	Total Contract	Period	Project Type
Webfilings (now Workiva)	Timothy Randle, Mike Sellberg	Improving product interfaces, use of templates for reporting, business rules creation and use, business rules engine creation, and other tasks related to the creation of quality financial reports.	$68,500	August 2012 – March 31, 2014	Time and materials
28msec Inc.	Eric Kish	Consultant to 28msec for the creation of a database for storing XBRL-based financial reports, query language for querying database	$85,000	June 2013 – September 2014	Time and materials
DataTracks	Suresh Illath	Improving the quality of XBRL-based financial reports, creation of business rules, general support in creating XBRL-based financial reports	$60,500	April 2015 – Present	Time and materials
Pesseract	Hamed Mousavi	Creation of XBRL processor, creation of XBRL viewer, creation of XBRL Formula processor, creation of XBRL financial report creation expert system	Equity stake in company	April 2014 – Present	Time and materials

XBRL.ORG Contributions (Uncompensated Projects Donated to XBRL.ORG)

Customer	Customer Contact	Description	Total Contract	Period	Project Type
XBRL.ORG	Louis Matherne, Co-Chairman, XBRL.ORG, (212) 596-6027	Co-author of US GAAP CI taxonomy (Financial reporting under US GAAP for Commercial and Industrial companies), first XBRL taxonomy ever developed, only taxonomy endorsed by XBRL.ORG	Gratis	April 2000 – July 2000	NA

Customer	Customer Contact	Description	Total Contract	Period	Project Type
XBRL.ORG	Louis Matherne, Co-Chairman, XBRL.ORG, (212) 596-6027	Co-author of IAS CI taxonomy (Financial reporting under International Accounting Standards); global taxonomy development effort	Gratis	October 2001 – present	NA
Federal Deposit Insurance Corporation	Jon Wisnieski, FDIC, 202-898-6940	Developed first prototype of Call Report filing of Form 031/041 in XBRL.	Gratis	January 2001 - March 2001	NA
XBRL International and IASCF	Josef Macdonald, David Prather & Kurt Ramine	Co-author of IAS PFS taxonomy (Primary Financial Statements) first taxonomy to receive "Recommended" status from XBRL International	Gratis	January 2001 – November 2002	NA
XBRL International	Walter Hampshire	Major contributor to XBRL 2.1 Specification	Gratis	January 2001 – November 2003	NA
XBRL International	Walter Hampshire	Co-author of FRTA (Financial Reporting Taxonomy Architecture)	Gratis	April 2003 – February 2005	NA
XBRL International	Josef Macdonald	Co-author of "The Patterns Document"	Gratis	December 2001 – November 2003	NA
XBRL International	Walter Hampshire	Co-author of FRIS (Financial Reporting Instance Standards, Public Working Draft)	Gratis	April 2003 – February 2005	NA
IASCF	Kurt Ramine & Josef Macdonald	Editor, International Financial Reporting Standards-General Purpose (IFRS-GP) Taxonomy	Gratis	April 2003 – March 2005	NA
COREP	Ignacio Boxio, Bank of Spain	Consult to COREP taxonomy development group	Gratis	February 2005	NA

Customer	Customer Contact	Description	Total Contract	Period	Project Type
Belgium Banking Taxonomy	Mark Creemers, NBB and Giancarlo Pellizzari, CBFA	Assisted in creating Belgium Banking Taxonomy, extensive review and testing of taxonomy	Gratis	July 2005 – March 2005	NA
XBRL International	Hugh Wallis	Co-author of the XBRL Dimensions Specification 1.0	Gratis	February 2005 – March 2006	NA

Other Information Relating to XBRL Expertise

Validation
- Developed first web-based Validator of XBRL instance documents. Performed various validations. August 2000.
- Developed XBRLDOM (API level) based validation of XBRL taxonomy documents and instance documents. May 2001
- Developed additional XBRL instance document validation. Used to validate 240 financial statements (balance sheet, income statement, cash flows statement of 80 companies) whose financial statements were created in XBRL in connection with the University of Kansas project. June – August 2001. (Note that this Validator actually discovered an error in the financial statements filed by Albertsons to the SEC)
- Developed XBRLDOM level validation for XBRL V2 taxonomies. API level and validation imbedded in UBmatrix Taxonomy Builder application. January 2002 – June 2002.
- Developed interface for FDIC project which ran validations, tested validation results output and printed validation reports. (January 2002 – February 2002)
- Developed XBRL Rulesbase creator tool which is a tool which allows users to create validation rules. May 2002 – June 2002.

Taxonomy Expertise
- Co-author and editor of first XBRL taxonomy ever developed: US GAAP CI (April 2000 – July 2001)
- Developed Microsoft Accessed based tool for creating US GAAP CI taxonomy, tool was used to generate the US GAAP taxonomy which was released. Tool was used to create several other taxonomies. (April 2000 – July 2001)
- On team which developed first commercial taxonomy builder application. (January 2002 – May 2001)
- Co-author and editor of taxonomies built to express financial statements according to International Accounting Standards. October 2001 – June 2003
- Developed training classes for taxonomy development and provided taxonomy training classes globally. Chicago (25 persons), Redmond (25), Philadelphia (25), New Orleans (20), Singapore (25), FDIC (20).

- Co-author of and primary contributor to "the patterns document", *Building XBRL Taxonomies for Financial Reporting,* which is considered as defacto standard for creating XBRL taxonomies. Document is on track for becoming officially recognized by XBRL International as a "best practices" document for creating taxonomies.
- Other taxonomy projects (see above listing of for fee and gratis work)
- Co-editor USFRTF Patterns Guide, Public Working Draft, dated 2007-04-17
- Co-editor USFRTF Style Guide, RECOMMENDATION, dated 2007-03-08
- Co-authors of the US GAAP Taxonomy Architecture (Public Working Draft, 2007-12-05 is latest version)
- Quality assurance team, US GAAP Taxonomy; designed "dashboard" for testing taxonomy.

Charlie – One paragraph description
Charles Hoffman will contribute taxonomy development expertise and XBRL technical expertise to this project. Charlie has co-authored and edited two major taxonomies for which will be used by financial reporting (USFRTF and IFRS). He is co-author of the specifications "Financial Reporting Taxonomy Architecture" and "Financial Reporting Instance Standards". Charlie is the one of the few members of XBRL.ORG who is both a member of the XBRL Specifications working group and the Domain working group demonstrating his business knowledge and technical understanding of XBRL. Charlie also has financial institution expertise gained as an auditor of financial institutions while with Price Waterhouse.

Charles Hoffman is also Author of the book, "Financial Reporting Using XBRL: IFRS and US GAAP Edition". This book is 513 pages of information accumulated over the seven years of creating XBRL and XBRL taxonomies.

Bio

Charles Hoffman, CPA
Charles Hoffman is credited as being the "father of XBRL." Charlie, a member of the American Institute of Certified Public Accountants (AICPA), brought the idea of what was to become XBRL to the AICPA. Charlie is author of the books "XBRL Essentials", a non-technical guide to XBRL and "Financial Reporting Using XBRL: IFRS and US GAAP Edition", a comprehensive guide to using XBRL in financial reporting. He was co-editor of the first XBRL taxonomy. He is playing a major role in creating the taxonomy for financial reporting under International Financial Reporting Standards (IFRS-GP). He is a member of the XBRL International Specification and Domain working groups. Charlie is co-author of the "Financial Reporting Taxonomies Architecture" (FRTA) 1.0 specification, the "Financial Reporting Instance Standards" and a significant contributor to the XBRL 2.1 specification.

Prior to his involvement with XBRL, Charlie served as an auditor for what was then Price Waterhouse, as financial officer for a number of companies, and as an accounting software implementation consultant. In 1997, Charlie was the recipient of the AICPA Innovative User of Technology award. He was named by Accounting Technology as one of the one hundred most influential people in the accounting profession. Charlie is Director of Innovative Solutions for UBmatrix LLC.

Charlie is a graduate of Pacific Lutheran University with both a BA in Business Administration with a concentration in accounting and an MBA with a focus on management information systems and world class manufacturing techniques.