

NAIC
UNIFORM DATA STANDARD
FINANCIAL MANUAL

P & C

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PART I - General Information

Chapter 1

Introduction

The NAIC Uniform Data Standard (UDS) for financial reporting (UDS "D" Record) is a precisely defined series of data file formats for the financial reporting by Funds to Receivers on specific insolvencies. In 2007, a group of personnel from Funds and Receivers developed the NAIC UDS "D" Record, which replaced hard copy reporting Financial Information Questionnaires (FIQs). The UDS "D" Record was vetted by the UDS Technical Support Group and ultimately approved by the NAIC on December 5, 2007 with an implementation date of January 2009.

The UDS "D" Record provides efficiency and uniformity to insolvency financial reporting by replacing various forms of hard copy reporting Receivers used, including FIQs, with a uniform financial report that can be filed electronically or via hard copy. This creates a standardized system of reporting with which Receivers and Funds are familiar. It is an important step in the ultimate goal of migrating to full electronic filing capability.

In addition, the UDS "D" Record standardizes reports, eliminating the need to complete different reports to provide the same information to various receivers. It also leverages the cost advantages and speed of automation, preparation and issuance of financial reports while increasing accuracy.

The UDS "D" Record format also helps Receivers organize internal and external reporting of Funds' financial information. This reduces expenses of Receivers by automating what was a costly and tediously manual process, prior to UDS.

While the UDS "C" Record is utilized by a Fund to report transaction level detail for claims activity during a specified time period, the UDS "D" Record is utilized by a Fund to report summary financial information for a specified insolvency. A UDS "D" Record contains summary entries for three periods: current quarter, year-to-date and inception-to-date (unless otherwise noted). Each period includes:

Section 1: Summary claim file information that ties back to the Fund's UDS "C" Record submissions includes the following transactions:

- Loss Claim Payments
- Unearned Premium Claim Payments (UEP)
- Defense & Cost Containment (DCC) Expenses
- Adjusting & Other (AO) Expenses
- Unearned Premium Expenses
- Loss Recoveries by recovery type ([See Recovery Code table, p. 6-14](#))
- DCC Expense Recovery
- AO Expense Recovery
- Applicable Snapshot Reserves (reported in current quarter only)
 - Loss
 - UEP
 - DCC
 - AO

Section 2: Summary administrative and claim expense items that are not charged directly to an insolvency claim file include the following transactions:

- Claim/Adjusting Expenses paid for non-employee (i.e. TPA's)
- Medical Cost Containment

- Employee/Contractor Expenses
- Legal
- Professional Expenses (Other than Legal)
- Travel & Meeting Expenses
- Office Rent & Utilities
- General Office Expenses
- Interest on Borrowed Funds
- Investment Manager Fees
- Other Expenses (not defined above)
- Lump Sum DCC & AO Expense Reserves
- Lump Sum Administrative Expense Reserves
- Comments and Agreed Additional Detail

Section 3: Estate related revenue items include the following transactions:

- Special Deposit - received from Department of Insurance/Ancillary
- Receiver Distributions
- Large Deductible Reimbursement (generally prior to 1/1/05)
- Other Receipts (not reported on UDS "C" Record)

This manual provides detailed instructions for Receivers and Funds. Updates to this manual are posted on the NCIGF website, www.ncigf.org. Questions may be directed to the UDS Help Desk at udshelp@udstsg.com.

Chapter 2

General Information about UDS Financial Reporting

The purpose of this chapter is to help the reader understand the basic operation of the UDS "D" Record.

What is the preferred method for transferring data?

Most Receivers and Funds utilize Secure UDS (SUDS) as the preferred method of data transfer. Any electronic data transmitted must be encrypted for security purposes.

What is the definition of Secure UDS (SUDS)?

Secure UDS (SUDS) is an encrypted platform for transmitting both UDS and non-UDS data from Funds to Receivers and vice-versa.

Data from Funds are "batch" processed nightly and notification is sent to Receivers via email.

Data from Receivers are made available to Funds in real-time and notification is sent to Funds via email.

All communications and data transfers are encrypted and secure. Log files are automatically reviewed on a nightly basis for any unauthorized activity. Furthermore, a 30 day retention/deletion policy is in place for all files on the SUDS platform.

For more information about SUDS, please contact udshelp@udstsg.com.

When do Funds initiate the reporting of data to the Receiver?

The initial reporting date will be determined by the Fund and Receiver.

What reports will Funds forward to the Receiver?

The following types of reports may be forwarded by Funds to Receivers:

- A financial report for each insolvency with current quarter, year-to-date (YTD) and inception-to-date (ITD) information.
- Quality control reports ([p. 4-1](#)) to verify the accuracy of data file transfers.
- Printed UDS financial reports, if requested by the Receiver.

What will be the frequency of data reporting by Funds to Receivers?

The expected frequency of data reporting transfers by Funds is quarterly. All submissions should be submitted no later than 45 days following the reporting period. Exceptions to this schedule for specific insolvencies will have to be agreed upon by the Receivers and Funds involved. Reporting should continue on a quarterly basis whether or not there is new activity to report. If there is no new activity, the current quarter record should contain all zeroes.

What is meant by the term “Required” data in UDS file formats?

“Required” indicates the UDS elements essential to the successful processing of information between the Receiver and the Funds. Fields **must** contain valid information as defined in the [file format chapters](#) of this manual before data can be transmitted. A field defined as “Required” must be populated on every record.

What is meant by the term “Conditionally Required” data in UDS file formats?

This information is required under certain conditions, but may be optional under other conditions. Conditions are specified in the record layouts. The Conditionally Required field (Comments-Cost/Expense items only) will be reported only in the current quarterly report.

Chapter 3

Data Transmitting Procedures

Initial set-up by Funds

When the Funds receive initial notification from the Receiver advising of an insolvency, the Funds will set up the new company in their processing program(s) so that claim payments, administrative expense allocations and revenue can be reported.

Transmitting from Funds

At the close of each calendar quarter, the Funds will identify the financial activity that occurred during the quarter, extract the data from the Fund's processing program(s) to UDS, and submit this information to the Receiver in electronic UDS "D" Record format.

Conversion by Receivers

The Receiver will convert each UDS transmission to their processing program(s). The quality control considerations outlined in Chapter 6 should be taken into account before incorporating this information into their financial data.

Once the data has been incorporated into the Receiver's processing program(s), the Receiver will be able to prepare financial statements in any desired format utilizing the quarterly, year-to-date and inception-to-date data.

What occurs if the Receiver is unable to accept an electronic UDS "D" Record?

UDS provides for collection of this data under standard file formats to facilitate efficient handling of the insolvency. To the extent that a Receiver has no standard processing programs to collect financial data, it is suggested that they contact the UDS Help Desk at udshelp@udstsg.com for ideas as to how they can comply with the standard.

Media Transfer Specifications

Media specifications

The specifications contained in this part of the UDS Manual define the required format and contents of records to be included in the media file. Please note that SUDS (Secure UDS) via secure FTP is the current preferred method of transmission; however, individual Receivers and Funds can make special arrangements for other forms of data transfer. The sending entity is responsible to ensure the security of the transmission of their data.

Electronic transfer specifications

Electronic transfer of data is the preferred method of reporting.

SPECIFICATION DESCRIPTION Internet: The following Internet specifications are required:

1. SUDS or Secure FTP.

- a) Data must be recorded in standard ASCII code.
- b) Records must be fixed length.
- c) Delimiter characters must not be used.
- d) The last position of each record has been reserved for use as carriage return/line feed (CR/LF) characters if applicable.
- e) Files must be MS DOS or Windows compatible.
- f) ZIP file compression is recommended.

SPECIFICATION DESCRIPTION Compact Disc

Funds and Receivers should communicate as to which data recording formats their systems are capable of reading. To be compatible, a Compact Disc File must meet the following specifications:

2. CD / DVD Media.

- a) Data must be recorded in standard ASCII code.
- b) Records must be fixed length.
- c) Delimiter characters must not be used.
- d) The last position of each record has been reserved for use as carriage return/line feed (CR/LF) characters if applicable.
- e) Files must be MS DOS or Windows compatible.

[Print Chapter](#)

Chapter 4

Quality Control Specifications

Tools to be used to validate data to be shared by entities

Data must be transferred between Receivers and Funds in a tightly controlled, secure environment to insure quality and completeness. Therefore, the UDS has been created with certain controls as outlined below to help to meet this challenge.

All submissions should be submitted no later than 45 days following the reporting period.

Naming convention for files sent from Fund to Receiver (D)

For example: 'D' Records sent from NY Fund to CA Receiver prepared on 7/15/2014 for the Fremont estate. The batch is 001. File Name: 21040DNY01CA10001201407152014040120140630.txt

Note: This is a text file and the extension is .txt

No.	No. of Positions	Field Name	Field Positions	Definition
1	5	Insolvent Company NAIC Number	1-5	The unique, 5 digit, number assigned by the NAIC to the insolvent company. Example 21040 for Fremont
2	1	Record Type	6	Single character code that represents the file format that is being sent. D = Fund to Receiver (Financial Information)
3	2	From State	7-8	Two character state code (See State Codes table, p. 6-13) from which the data is sent. Example: NY = New York
4	2	From Location	9-10	Two digit code (See Reporting Location table, p.6-12) to identify from which specific facility the information is sent. Example: 10 = Property/Casualty Guaranty Fund
5	2	To State	11-12	Two character state code (See State Codes table, p.6-13) where the data is directed. Example: CA = California
6	2	To Location	13-14	Two digit file location code (See Reporting Location table, p.6-12) to identify the specific facility to which the information is directed. Example: 01 = Domiciliary Receiver
7	3	Batch Number	15-17	Three digit batch number that has been assigned to this file transmission. The originating entity will maintain a log of numbers which they will assign sequentially for each file it generates. It is OK to duplicate batch number for different estates. Example: Fremont files' batch numbers start with 001, 002, 003... California Compensation files start with 001, 002, 003...
8	8	Batch Prepared Date	18-25	Date the batch was created by the Fund. Use the format YYYYMMDD Example : July 15, 2014 = 20140715

9	8	From Date	26-33	This is the beginning date of the reporting period. For example, if the reporting period is the second quarter of 2014, the date would be April 1, 2014 in the format YYYYMMDD. Example: April 1, 2014 = 20140401.
10	8	Thru Date	34-41	This is the ending date of the reporting period. For example, if the reporting period is the second quarter of 2004, the date would be June 30, 2004 in the format YYYYMMDD. Example: June 30, 2004 = 20040630.

Header and Trailer Records

Each file sent to the Receiver or Fund will require a header and trailer record to define the beginning and ending point as well as the content of the file.

Header Record Format

No.	No. of Positions	Alpha/Numeric	Req. Field	Field Positions	Field Descriptions
1	20	A	R	1-20	Value of this field should be "HEADER02" The "02" in positions 7 and 8 indicates UDS Version 02.
2	5	N	R	21-25	Insolvent Company NAIC Number
3	1	A	R	26	D = Fund to Receiver (Financial Information)
4	2	A	R	27-28	From State (See State Codes table, p.6-13)
5	2	N	R	29-30	From Location (See Reporting Location table, p.6-12)
6	2	A	R	31-32	To State (See State Codes table, p.6-13)
7	2	N	R	33-34	To Location (See Reporting Location table, p.6-12)
8	3	N	R	35-37	Batch Number (0 Decimals implied)
9	8	N	R	38-45	Batch Prepared Date (YYYYMMDD)
10	8	N	R	46-53	Reporting Period - From Date (YYYYMMDD). On the first Reporting; this date should be the date of insolvency. On 2nd and subsequent Reporting, this date should be day after the through date on the previous submission
11	8	N	R	54-61	Reporting Period - Through Date (YYYYMMDD). This date should be the last day of the quarter reported.
12	3	A	R	62-64	Insurance Type: P&C = Property & Casualty
13	1	A	R	65	Replacement File Indicator Y/N Default "N"
14	1637	A	R	66-1702	Record Filler Spaces

Trailer Record Format

No.	NO. OF POSITIONS	ALPHA/ NUMERIC	REQ. FIELD	FIELD POSITIONS	FIELD DESCRIPTIONS
1	20	A	R	1-20	Value of this field should be "TRAILER"
2	5	N	R	21-25	Insolvent Company NAIC Number
3	1	A	R	26	D = Fund to Receiver (Financial Information)
4	2	A	R	27-28	From State (See State Codes table, p.6-13)
5	2	N	R	29-30	From Location (See Reporting Location table, p.6-12)
6	2	A	R	31-32	To State (See State Codes table, p.6-13)
7	2	N	R	33-34	To Location (See Reporting Location table, p.6-12)
8	3	N	R	35-37	Batch Number (0 Decimals implied)
9	8	N	R	38-45	Batch Prepared Date (YYYYMMDD)
10	8	N	R	46-53	Reporting From Date (YYYYMMDD)
11	8	N	R	54-61	Reporting Through Date (YYYYMMDD)
12	3	A	R	62-64	Insurance Type: P&C = Property & Casualty
13	9	N	R	65-73	Record count within the file. (0 decimals implied) Does not include header & trailer records.
14	15 [(12).xx-]	N	C	74-88	Total Outstanding Claims Reserves This is the total of Fields 68-71. This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
15	15 [(12).xx-]	N	C	89-103	Total Outstanding Admin Reserves This is the total of Fields 72-73. This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
16	15 [(12).xx-]	N	C	104-118	Total Current Quarter Expenses - Section 1 (Claims) This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
17	15 [(12).xx-]	N	C	119-133	Total Current Quarter Expenses - Section 2 (Admin) This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
18	15 [(12).xx-]	N	C	134-148	Total Current Quarter Revenue This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total

No.	NO. OF POSITIONS	ALPHA/ NUMERIC	REQ. FIELD	FIELD POSITIONS	FIELD DESCRIPTIONS
					amount of transactions is 100,051.56 Enter 00000010005156+
19	15 [(12).xx-]	N	C	149-163	Total Year-to-Date Expenses – Section 1 (Claims) This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
20	15 [(12).xx-]	N	C	164-178	Total Year-to-Date Expenses – Section 2 (Admin) This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
21	15 [(12).xx-]	N	C	179-193	Total Year-to-Date Revenue This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
22	15 [(12).xx-]	N	C	194-208	Total Inception-to-Date Expenses - Section 1 (Claims) This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
23	15 [(12).xx-]	N	C	209-223	Total Inception-to-Date Expenses - Section 2 (Admin) This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
24	15 [(12).xx-]	N	C	224-238	Total Inception-to-Date Revenue This is a 15 character field. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. Example: If the total amount of transactions is 100,051.56 Enter 00000010005156+
25	1464	A	R	239-1702	Record Filler Spaces.

UDS Batch Validation - Header and Trailer

Application of the referenced tools is suggested to verify the validity of the data.

1. The file name should be reviewed to determine if it was directed to the proper entity.
2. Check for a duplicate data transmission. This can be done by logging the batch reporting periods of all materials received and using the log as a verification tool.

3. It is suggested that once the receiving entity loads the data to its system, the RECORD COUNTS and the TOTAL AMOUNT from the trailer record should be compared to see if they match the number of records received and the total of all transaction amounts. If an out-of-balance condition exists, the batch should be rejected.

UDS Batch Validation – Data Transactions

Following are other recommendations for receiving entities to validate the information. It is suggested that each entity evaluate the application of these recommendations to its specific operation.

1. Funds should verify that files apply to their states if they receive a transmission from the Receiver. If a Fund discovers a discrepancy in a transmission, it should be reviewed with the transmitting entity.
2. Upon receiving a data transmission from a Fund, Receivers should verify that each claim exists on their system. If a Receiver discovers a discrepancy in a transmission, it should be reviewed with the transmitting entity.
3. Verify that data has been supplied for all required fields. Absence of data should be reviewed with the transmitting entity.
4. Verify the validity of all codes incorporated in the files. Invalid codes should be discussed with the transmitting entity.
5. Verify the file specifications to determine whether they match the UDS specifications. Exceptions should be discussed with the transmitting entity.

PART II - File Formats

Chapter 5

UDS “D” Record – Funds to Receiver – Financial Record

The UDS “D” Record is utilized by a Fund to transmit financial information to a Receiver.

Provided within this section of the manual is the following information: Fields, Layout, Extended Description and Frequently Asked Questions. The purpose is to provide valuable information regarding the design of the record layout and answers to frequently asked questions to ensure the understanding of the purpose of the record and assistance in the design of the record.

The Fields section provides information to assist in the development of the record, including but not limited to: the order of the fields within the record; the size and position of fields; and, whether fields are alpha or numeric and required or conditionally required.

The Layout section includes the Short Record Description, which provides the field names and short description as well as whether the fields are required, type, size and position.

The Extended Description section includes the Extended Record Description, which provides the field names as well as a detailed extended description of the fields and field default values.

The Frequently Asked Question Section provides a list of questions and answers that have frequently been asked by both receivers and guaranty funds related to the record type outlined in this section of the manual.

5.1 Fields

Abbreviation	Heading Name:	Values are:	Meaning:
#	Field Number		Order of this field within the record.
Field Name	Field Name		The type of information being transmitted.
Req	Field Status	R (Required)	Information that must be transmitted.
		C (Conditionally Required)	Information that is required under certain conditions, but may be optional under other conditions.
Field Type	Field Type	A (Alpha)	Field accepts letter and numbers.
		N (Numeric)	Field accepts numbers only.
Size	Length in Bytes		Length of the field in bytes. Length must not exceed the specified number of bytes. Provisions for shorter values are included in the field definitions.
Field Position	Field Position		Defines the specific location of the particular field in the record.
Short Description	Short Description		Short definition of the contents and usage of the data field.
Extended Description	Extended Description		Longer definition of the contents and usage of the data field.

Abbreviation	Heading Name:	Values are:	Meaning:
Defaults To	Defaults To		Default value that field should contain if its precise value is unknown or unavailable.

UDS “D” Record - Funds to Receiver - Financial Record Short Description

5.2 Layout – General layout with brief field descriptions

#	Field Name	Req	Field Type	Size	Field Position	Short Description
1	RECORD TYPE	R	A	1	1	The value of this field must be “D”
2	INSOLVENT COMPANY	R	N	5	2-6	The unique number assigned by the NAIC to the insolvent company for data tracking purposes. For self-insured entities, this number could also be the Self-Insured Fund Code. Shorter values are right justified and padded with zeroes.
3	REPORTING LOCATION STATE	R	A	2	7-8	State from which the electronic record is being sent. (See State Codes table, p.6-13)
4	REPORTING LOCATION CODE	R	N	2	9-10	Location code of the entity from which the electronic record is being sent. (See Reporting Location table, p.6-12)
5	REPORTING PERIOD ENDING	R	N	8	11-18	The last day of the time period for which the data is being reported. Date: YYYYMMDD
6	PERIOD COVERED	R	N	1	19	1=Current Quarter / 2=Year-to-date / 3=Inception-to-date
7	FUND NAME	R	A	30	20-49	Name of Fund
8	FUND ADDRESS LINE #1	R	A	30	50-79	Fund street address
9	FUND ADDRESS LINE #2	R	A	30	80-109	Continuation of Fund’s address (if needed)
10	FUND CITY	R	A	25	110-134	Fund City
11	FUND STATE	R	A	2	135-136	Fund State
12	FUND ZIP CODE	R	A	9	137-145	Fund Zip Code
13	FUND CONTACT	R	A	30	146-175	Person responsible for Fund Financial Reporting
14	TITLE	R	A	30	176-205	Contact title
15	PHONE	R	N	10	206-215	Contact phone number
16	EMAIL ADDRESS	C	A	30	216-245	Contact email address

#	Field Name	Req	Field Type	Size	Field Position	Short Description
SECTION 1						
Disbursements charged to individual claim						
17	LOSS CLAIM PAYMENTS	R	N	13[(10).xx-]	246-258	The total of all policy related benefit/loss claim payments made directly by the Fund to the policyholder/claimant or indirectly through an independent adjuster under the direction of the Fund charged directly to a claim recorded with transaction code "310" and "320." DO NOT include unearned/return premium claim payments. These are reported separately. (Prior to implementation of UDS Version 2.1 – the use of transaction code "340"). This amount must equal the total of loss payments reported to the Receiver for the same period in the UDS "C" Record.
18	TOTAL LOSS RECOVERIES (PRIOR)	R	N	13[(10).xx-]	259-271	(Inception-to-Date Only) Prior to implementation of UDS Version 2.1, the total of all recoveries charged directly to a claim recorded with transaction code "510", "520" or "530." This amount must equal the inception-to-date total of prior loss recoveries reported to the Receiver in the UDS "C" Record. If your accounting records allow for breakdown of earlier recoveries into specific UDS Version 2.1 categories, use the appropriate Fields 19-27 below.
19	MULTIPLE TYPE RECOVERY	R	N	13[(10).xx-]	272-284	The total of all multiple type recoveries charged directly to a claim recorded with a transaction code "530" and a recovery code "1" or recovery code "Z." This amount must equal the total of all multiple type recoveries reported to the Receiver for the same period in the UDS "C" Record.
20	SALVAGE RECOVERY	R	N	13[(10).xx-]	285-297	The total of all salvage recoveries charged directly to a claim recorded with a transaction code "530" and a recovery code "2" or recovery code "Y." This amount must equal the total of all salvage recoveries reported to the Receiver for the same period in the UDS "C" Record.
21	SUBROGATION RECOVERY	R	N	13[(10).xx-]	298-310	The total of all subrogation recoveries charged directly to a claim recorded with a transaction code "530" and a recovery code "3" or recovery code "X." This amount must equal the total of all subrogation recoveries reported to the Receiver for the same period in the UDS "C" Record.
22	POLICY DEDUCTIBLE RECOVERY	R	N	13[(10).xx-]	311-323	The total of all policy deductible recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "4" or recovery code "W." This amount must equal the total of all policy deductible recoveries reported to the Receiver for the same period in the UDS "C" Record.

#	Field Name	Req	Field Type	Size	Field Position	Short Description
23	SECOND INJURY RECOVERY	R	N	13[(10).xx-]	324-336	The total of all second injury recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "5" or recovery code "V." This amount must equal the total of all second injury recoveries reported to the Receiver for the same period in the UDS "C" Record.
24	NET WORTH RECOVERY	R	N	13[(10).xx-]	337-349	The total of all net worth recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "6" or recovery code "U." This amount must equal the total of all net worth recoveries reported to the Receiver for the same period in the UDS "C" Record.
25	OTHER RECOVERY	R	N	13[(10).xx-]	350-362	The total of all other recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and recovery code "7" or recovery code "T." This amount must equal the total of all other recoveries reported to the Receiver for the same period in the UDS "C" Record.
26	UNKNOWN RECOVERY	R	N	13[(10).xx-]	363-375	The total of all unknown recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "8" or recovery code "S." This amount must equal the total of all unknown recoveries reported to the Receiver for the same period in the UDS "C" Record.
27	RECEIVER LARGE DEDUCTIBLE RECOVERY	R	N	13[(10).xx-]	376-388	The total of all receiver large deductible recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "9" or recovery code "R." This amount must equal the total of all receiver large deductible recoveries reported to the Receiver for the same period in the UDS "C" Record.
28	UNEARNED PREMIUM CLAIM PAYMENTS	R	N	13[(10).xx-]	389-401	The total of all unearned/return premium claim payments made directly by the association to the policyholder/other claimant or indirectly through an independent adjuster under the direction of the Fund charged directly to a claim recorded with transaction code "820" and "825." This amount must equal the total of unearned/return premium payments reported to the Receiver for the same period in the UDS "C" Record.
29	TOTAL LAE (PRIOR)	R	N	13[(10).xx-]	402-414	(Inception-to-Date Only) The total of all loss adjustment expense recorded with transaction code "410" or "420" (PRIOR to implementation of UDS Version 2.1, unless accounting records allow for breakdown of earlier expense payments into AO and DCC categories specified in Version 2.1.) This amount must equal the total of prior LAE reported to the Receiver for the same period in the UDS "C" Record.

#	Field Name	Req	Field Type	Size	Field Position	Short Description
30	DEFENSE & COST CONTAINMENT EXPENSES (DCC)	R	N	13[(10).xx-]	415-427	The total of all defense and cost containment expense recorded with a transaction code "410" or "420," EXCLUDES expenses paid for adjusting claims. This amount must equal the total of DCC expense reported to the Receiver for the same period in the Fund UDS Claims Report ("C Record") Funds to Receivers,
31	DCC EXPENSES RECOVERY	R	N	13[(10).xx-]	428-440	All defense and cost containment expense recoveries (UDS Version 2.1 or later) recorded as transaction code "540." This amount must equal the total of DCC expense recoveries reported to the Receiver for the same period in the UDS "C" Record.
32	ADJUSTING & OTHER (AO) EXPENSES	R	N	13[(10).xx-]	441-453	All adjusting expenses charged directly to a claim reported as transaction code "450" and "470," INCLUDES TPA/contractor expenses. This amount must equal the total of A&O expense payments reported to the Receiver for the same period in the UDS "C" Record.
33	AO EXPENSES RECOVERY	R	N	13[(10).xx-]	454-466	All adjusting expense recoveries charged directly to a claim recorded with a transaction code "550." (Prior to UDS version 2.1 implementation, the use of negative transaction code "450" and "470.") This amount must equal the total of A&O expense recoveries reported to the Receiver for the same period in the UDS "C" Record.
34	UNEARNED PREMIUM EXPENSES	R	N	13[(10).xx-]	467-479	All unearned premium expense charged directly to a claim recorded with transaction code "870." This amount must equal the total of unearned premium expense payments reported to the Receiver for the same period in the UDS "C" Record.
35	RECLASSIFICATIONS TO SECTION 2	R	N	13[(10).xx-]	480-492	All UDS Section 1 disbursements reclassified to Section 2 disbursements. Total must match "Reclassifications from Section 1" field in Section 2. This amount must equal transactions that have been previously agreed upon by the Receiver and the Fund.

#	Field Name	Req	Field Type	Size	Field Position	Short Description
SECTION 2						
Disbursements not charged to individual claim						
36	UNALLOCATED LAE (Prior)	R	N	13[(10).xx-]	493-505	(Inception-to-Date Only) All loss adjustment expenses not charged directly to a claim file (PRIOR to implementation of UDS D Record v2.1)
37	CLAIMS/ADJUSTING EXPENSES	R	N	13[(10).xx-]	506-518	All expenses for NON -employee claims adjusting to TPAs or individual contractors NOT charged to an individual claim and NOT reported in the UDS "C" Record.
38	MEDICAL COST CONTAINMENT	R	N	13[(10).xx-]	519-531	All medical cost containment expenses NOT charged to an individual claim and NOT reported in the UDS "C" Record.
39	EMPLOYEE/CONTRACTOR EXPENSES	R	N	13[(10).xx-]	532-544	All expenses for personnel, including salaries, benefits, employee training and education, payroll taxes, and temporary personnel NOT charged to an individual claim and NOT reported in the UDS "C" Record.
40	LEGAL	R	N	13[(10).xx-]	545-557	Include all legal expenses NOT charged to an individual claim and NOT reported in the UDS "C" Record.
41	PROFESSIONAL EXPENSES (Other than Legal)	R	N	13[(10).xx-]	558-570	All professional expenses including audit/accounting, actuarial, and other consulting, other than legal expenses , NOT charged to an individual claim and NOT reported in the UDS "C" Record.
42	TRAVEL & MEETINGS EXPENSES	R	N	13[(10).xx-]	571-583	All expenses for all travel and meetings, excluding those amounts included in employee/contractor expenses for employee training and education NOT charged to an individual claim and NOT reported in the UDS "C" Record.
43	OFFICE RENT & UTILITIES	R	N	13[(10).xx-]	584-596	The expenses related to the provision of facilities for the Fund NOT charged to an individual claim and NOT reported in the UDS "C" Record.
44	GENERAL OFFICE EXPENSES	R	N	13[(10).xx-]	597-609	Include all costs of non-capital equipment; rented/leased equipment; maintenance agreements; offsite storage costs; printing, stationery & general office supplies; postage and express/shipping costs; dues, fees, subscriptions and publications; telephone; depreciation on all capital furniture and equipment items, all insurance contracts (other than reinsurance) purchased by the Fund, excluding any insurance programs included in employee expenses as employee benefits; and bank charges (excluding investment manager fees (Line #45), interest on borrowed funds (Line #46) and other non-recurring, unique expenses (Lines #47 through 54) NOT charged to an individual claim and NOT reported in the UDS "C" Record.

#	Field Name	Req	Field Type	Size	Field Position	Short Description
45	INTEREST ON BORROWED FUNDS	R	N	13[(10).xx-]	610-622	Interest expense on borrowed funds charged or allocated to the Receiver NOT charged to an individual claim and NOT reported in the UDS "C" Record.
46	INVESTMENT MANAGER FEES	R	N	13[(10).xx-]	623-635	All investment management fees charged or allocated to the Receiver NOT charged to an individual claim and NOT reported in the UDS "C" Record.
47	DESCRIPTION - OTHER EXPENSES LINE #1	C	A	64	636-699	Itemize expenses not included in any other expense reporting item. Include expenses for any unique or non-recurring project NOT charged to an individual claim and NOT reported in the UDS "C" Record. A narrative description of each item included in these fields must be provided in the "DESCRIPTION - OTHER EXPENSES" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an expense line, that use continues for the life of the estate.
48	OTHER EXPENSES LINE #1	R	N	13[(10).xx-]	700-712	
49	DESCRIPTION - OTHER EXPENSES LINE #2	C	A	64	713-776	
50	OTHER EXPENSES LINE #2	R	N	13[(10).xx-]	777-789	
51	DESCRIPTION - OTHER EXPENSES LINE #3	C	A	64	790-853	
52	OTHER EXPENSES LINE #3	R	N	13[(10).xx-]	854-866	
53	DESCRIPTION - OTHER EXPENSES LINE #4	C	A	64	867-930	
54	OTHER EXPENSES LINE #4	R	N	13[(10).xx-]	931-943	
55	RECLASSIFICATIONS FROM SECTION 1	R	N	13[(10).xx-]	944-956	All UDS Section 2 disbursements reclassified from Section 1 disbursements. Total must match "Reclassifications to Section 2" field in Section 1. This amount must equal transactions that have been previously agreed upon by the Receiver and the Fund.
56	COST ACCOUNTING ALLOCATION CODE	R	A	1	957	Basis for Expense Allocation (T =Time, C =Claims Dollars, O =Other)
REVENUE SPECIFIED SOURCES						
57	SPECIAL DEPOSIT - Received From Department of Insurance/Ancillary	R	N	13[(10).xx-]	958-970	Report the amount received from statutory deposit(s).
58	RECEIVER DISTRIBUTIONS – All Other Sources	R	N	13[(10).xx-]	971-983	Include the amount of distributions received from the Receiver except those listed on another revenue line, net of any amounts returned to the Receiver.

#	Field Name	Req	Field Type	Size	Field Position	Short Description
59	LARGE DEDUCTIBLE REIMBURSEMENTS	R	N	13[(10).xx-]	984-996	Prior to 1/1/05, the method to report large deductible reimbursements was to record the amount as a revenue on the FIQ. Subsequent to 1/1/05, new transaction codes were added to record large deductible reimbursements via the UDS "C" Record, which is the preferred method of reporting. For insolvencies prior to 1/1/05, the Fund may use this line to record large deductible reimbursements not charged to an individual claim and not reported in the UDS "C" Record.
60	DESCRIPTION – OTHER RECEIPTS LINE #1	C	A	64	997-1060	Itemize receipts not included in any other revenue reporting item. Include Interest earned on Receiver Distributions and Special Deposits. DO NOT include assessments, other interest earned, etc. A narrative description of each item included in these fields must be provided in the "DESCRIPTION – OTHER RECEIPTS" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of a receipts line, that use continues for the life of the estate.
61	OTHER RECEIPTS LINE #1	R	N	13[(10).xx-]	1061-1073	
62	DESCRIPTION – OTHER RECEIPTS LINE #2	C	A	64	1074-1137	
63	OTHER RECEIPTS LINE #2	R	N	13[(10).xx-]	1138-1150	
64	DESCRIPTION – OTHER RECEIPTS LINE #3	C	A	64	1151-1214	
65	OTHER RECEIPTS LINE #3	R	N	13[(10).xx-]	1215-1227	
66	DESCRIPTION – OTHER RECEIPTS LINE #4	C	A	64	1228-1291	
67	OTHER RECEIPTS LINE #4	R	N	13[(10).xx-]	1292-1304	
OUTSTANDING RESERVES (AS OF REPORTING PERIOD END DATE) NOTE: Report in Current Quarter detail record only. Year-to-Date and Inception-to-Date detail records are zero filled.						
68	LOSS CLAIMS RESERVES	R	N	13[(10).xx-]	1305-1317	The amount of Loss Claim Reserve recorded as a Reserve Snapshot. This amount must equal the sum of the snapshot transactions reported to the Receiver for the same period in the UDS "C" Record.
69	UNEARNED PREMIUM RESERVES	R	N	13[(10).xx-]	1318-1330	The amount of Unearned Premium Reserve reported on the UDS "D" Record only. Do NOT report if included in Field #68, Loss Claims Reserves in the UDS "D" Record.
70	DEFENSE & COST CONTAINMENT (DCC) RESERVES	R	N	13[(10).xx-]	1331-1343	The amount of DCC Reserve amounts included in the Reserve Snapshot. This amount must equal the sum of the snapshot transactions reported to the Receiver for the same period in the UDS "C" Record.

#	Field Name	Req	Field Type	Size	Field Position	Short Description
71	ADJUSTING & OTHER (AO) EXPENSES RESERVES	R	N	13[(10).xx-]	1344-1356	The amount of AO expense reserve amounts included in the Reserve Snapshot. This amount must equal the sum of the snapshot transactions reported to the Receiver for the same period in the UDS "C" Record.
72	LUMP SUM DCC & AO EXPENSES RESERVES	R	N	13[(10).xx-]	1357-1369	The amount of Lump Sum DCC & AO Expense Reserves. Do NOT report if included in Field #70 or #71 above.
73	LUMP SUM ADMINISTRATIVE EXPENSES RESERVES	R	N	13[(10).xx-]	1370-1382	The amount of Lump Sum Administrative Expense Reserves.
COMMENTS						
74	COMMENTS AND AGREED ADDITIONAL DETAIL	C	A	320	1383-1702	Any comments needed to explain extraordinary activity included in the report and any additional details requested by the Receiver and agreed to by the Fund.

UDS “D” Record - Funds to Receiver - Financial Record Extended Description

5.3 Extended Description – Includes detailed field descriptions.

#	Field Name	Extended Description	Defaults to
1	RECORD TYPE	The identifier for the various types of records that will be exchanged in the uniform reporting format. The code for this record will be “D”.	“D”
2	INSOLVENT COMPANY	The unique number assigned by the NAIC to the insolvent company for data tracking purposes. For self-insured entities, this number could also be the Self-Insured Fund Code. Shorter values are right justified and padded with zeroes.	No default allowed.
3	REPORTING LOCATION STATE	The two-character code used by the U.S. Post Office to identify the sending state for the batch (example: MT= Montana). <i>(See State Codes table, p.6-13)</i> All transactions MUST have the same state as the header and trailer “From State” field.	No default allowed.
4	REPORTING LOCATION CODE	Entity sending transaction. The two-character code selected from the <i>Reporting Location table (p.6-12)</i> to identify the sending entity for the batch (example: 10 = Property/Casualty Guaranty Fund). All transactions MUST have these same entity codes as the header and trailer “FROM LOCATION CODE” field. <i>(p. 6-12)</i>	No default allowed.
5	REPORTING PERIOD ENDING	The last day of the time period for which the data is being reported. Date must be formatted as: YYYYMMDD.	No default allowed.
6	PERIOD COVERED	The one character code used to identify the type of period reported. <i>(See Period Covered table. p.6-16)</i>	No default allowed.
7	FUND NAME	The name of the Fund sending the records.	No default allowed.
8	FUND ADDRESS LINE #1	The following are acceptable entries in the first address field. Entire street address of the Fund. Suite or department number only, if entire address does not fit in this field. C/O name.	No default allowed.
9	FUND ADDRESS LINE #2	The following are acceptable entries in the second address field. Blank if entire street address is in Fund Address Line #1. Street address if the suite or department number is in Fund Address Line #1. Entire street address if a C/O name is in Fund Address Line #1.	No default allowed.
10	FUND CITY	City of the Fund’s address.	No default allowed.
11	FUND STATE	The two-character code used by the U.S. Post Office to identify the state where the Fund resides. <i>(See State Codes table, p.6-13)</i>	No default allowed.

#	Field Name	Extended Description	Defaults to
12	FUND ZIP CODE	The standard zip code used by the U.S. Post Office. Shorter values should be left justified and padded with blanks. May be used for foreign address codes.	No default allowed.
13	FUND CONTACT	Person responsible for Fund Financial Reporting.	No default allowed.
14	TITLE	Contact title of person responsible for Fund Financial Reporting.	No default allowed.
15	PHONE	Contact phone number of person responsible for Fund Financial Reporting.	No default allowed.
16	EMAIL ADDRESS	Contact email address of person responsible for Fund Financial Reporting.	No default allowed.
SECTION 1			
Disbursements charged to individual claim			
17	LOSS CLAIM PAYMENTS	<p>The dollar value of all policy related benefit/loss claim payments made directly by the association to the policyholder/claimant or indirectly through an independent adjuster under the direction of the Fund charged directly to a claim recorded with transaction code "310" and "320." DO NOT include unearned/return premium claim payments. These are reported separately. (Prior to implementation of UDS C Record v2.1 – the use of transaction code "340"). This amount must equal the total of loss payments reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
18	TOTAL LOSS RECOVERIES (PRIOR)	<p>(Inception-to-Date Only) The dollar value of all recoveries charged directly to a claim recorded with transaction code "510," "520" or "530." (Prior to implementation of UDS Version 2.1, unless accounting records allow for breakdown of earlier recoveries into specific UDS Version 2.1 categories.) This amount must equal the total of prior loss recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes

#	Field Name	Extended Description	Defaults to
19	MULTIPLE TYPE RECOVERY	<p>The dollar value of all multiple type recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "1" or recovery code "Z." This amount must equal the net total of all multiple recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
20	SALVAGE RECOVERY	<p>The dollar value of all salvage recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "2" or recovery code "Y." This amount must equal the net total of all salvage recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
21	SUBROGATION RECOVERY	<p>The dollar value of all subrogation recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "3" or recovery code "X." This amount must equal the net total of all subrogation recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
22	POLICY DEDUCTIBLE RECOVERY	<p>The dollar value of all policy deductible recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "4" or recovery code "W." This amount must equal the net total of all policy deductible recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
23	SECOND INJURY RECOVERY	<p>The dollar value of all second injury recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "5" or recovery code "V." This amount must equal the net total of all second injury recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes

#	Field Name	Extended Description	Defaults to
24	NET WORTH RECOVERY	<p>The dollar value of all net worth recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "6" or recovery code "U." This amount must equal the net total of all net worth recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
25	OTHER RECOVERY	<p>The dollar value of all other recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and recovery code "7" or recovery code "T." This amount must equal the net total of all other recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
26	UNKNOWN RECOVERY	<p>The dollar value of all unknown recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "8" or recovery code "S." This amount must equal the net total of all unknown recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
27	RECEIVER LARGE DEDUCTIBLE RECOVERY	<p>The dollar value of all Receiver large deductible recoveries (UDS Version 2.1 or later) charged directly to a claim recorded with a transaction code "530" and a recovery code "9" or recovery code "R." This amount must equal the net total of all Receiver large deductible recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes

#	Field Name	Extended Description	Defaults to
28	UNEARNED PREMIUM CLAIM PAYMENTS	<p>The dollar value of all unearned/return premium claim payments made directly by the association to the policyholder/other claimant or indirectly through an independent adjuster under the direction of the Fund charged directly to a claim recorded with transaction code "820" and "825." This amount must equal the total of unearned/return premium payments reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
29	TOTAL LAE (PRIOR)	<p>(Inception-to-Date Only) The dollar value of all loss adjustment expense recorded with transaction code "410" or "420" (PRIOR to implementation of UDS Version 2, unless accounting records allow for breakdown of earlier expense payments into AO and DCC categories specified in Version 2.1.) This amount must equal the total of prior LAE reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
30	DEFENSE & COST CONTAINMENT EXPENSES (DCC)	<p>The dollar value of all defense and cost containment expenses recorded with a transaction code "410" or "420." This amount must equal the total of DCC expenses reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
31	DCC EXPENSES RECOVERY	<p>The dollar amount of all defense and cost containment expense recoveries (UDS Version 2.1 or later) recorded as transaction code "540." This amount must equal the total of DCC expense recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes

#	Field Name	Extended Description	Defaults to
32	ADJUSTING & OTHER (AO) EXPENSES	<p>The dollar value of all adjusting expenses charged directly to a claim reported as transaction code "450" and "470." This amount must equal the total of A&O expense payments reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
33	AO EXPENSES RECOVERY	<p>The dollar amount of all adjusting expense recoveries charged directly to a claim recorded with a transaction code "550" INCLUDING expense reimbursements and overpayments. (Prior to UDS version 2.1 implementation, the use of negative transaction code "450" and "470.") This amount must equal the total of A&O expense recoveries reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
34	UNEARNED PREMIUM EXPENSES	<p>The dollar amount of all unearned premium expenses charged directly to a claim recorded with transaction code "870." This amount must equal the total of unearned premium expense payments reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
35	RECLASSIFICATIONS TO SECTION 2	<p>All UDS Section 1 disbursements reclassified to Section 2 disbursements. Total must match "Reclassifications from Section 1" field in Section 2. This amount must equal transactions that have been previously agreed upon by the Receiver and the Fund.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes

#	Field Name	Extended Description	Defaults to
SECTION 2			
Disbursements not charged to individual claim			
36	UNALLOCATED LAE (Prior)	(Inception-to-Date Only) The dollar amount for all loss adjustment expenses NOT charged directly to a claim file (PRIOR to implementation of UDS D Record v2.1) The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.	All zeroes
37	CLAIMS/ADJUSTING EXPENSES	The dollar amount for all expenses for NON-employee claims adjusting to TPAs or individual contractors and NOT charged to an individual claim and NOT reported in the UDS "C" Record. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.	All zeroes
38	MEDICAL COST CONTAINMENT	The dollar amount for all medical cost containment expenses NOT charged to an individual claim and NOT reported in the UDS "C" Record. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.	All zeroes
39	EMPLOYEE/CONTRACTOR EXPENSES	The dollar amount of all expenses for personnel, including salaries, benefits, employee training and education, payroll taxes, and temporary personnel, NOT charged to an individual claim and NOT reported in the UDS "C" Record. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.	All zeroes
40	LEGAL	The dollar amount of all legal expenses NOT charged to individual claims and NOT reported in the UDS "C" Record. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.	All zeroes

#	Field Name	Extended Description	Defaults to
41	PROFESSIONAL EXPENSES (Other than Legal)	<p>The dollar amount of all professional expenses including audit/accounting, actuarial, and other consulting not charged to individual claims, other than legal expenses, NOT charged to an individual claim and NOT reported in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
42	TRAVEL & MEETINGS EXPENSES	<p>The dollar amount of all expenses for all travel and meetings, excluding those amounts included in employee/contractor expenses for employee training and education NOT charged to an individual claim and NOT reported in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
43	OFFICE RENT & UTILITIES	<p>The dollar amount of all expenses related to the provision of facilities for the Fund NOT charged to an individual claim and NOT reported in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
44	GENERAL OFFICE EXPENSES	<p>Include all costs of non-capital equipment; rented/leased equipment; maintenance agreements; offsite storage costs; printing, stationery & general office supplies; postage and express/shipping costs; dues, fees, subscriptions and publications; telephone; depreciation on all capital furniture and equipment items, all insurance contracts (other than reinsurance) purchased by the Fund, excluding any insurance programs included in employee expenses as employee benefits; and bank charges (excluding investment manager fees (Line #45), interest on borrowed funds (Line #46) and other non-recurring, unique expenses (Lines #47 through 54) NOT charged to an individual claim and NOT reported in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes

#	Field Name	Extended Description	Defaults to
45	INTEREST ON BORROWED FUNDS	<p>The dollar amount of Interest expense on borrowed funds charged or allocated to the Insolvency NOT charged to an individual claim and NOT reported in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
46	INVESTMENT MANAGER FEES	<p>The dollar amount of all investment management fees charged or allocated to this Insolvency NOT charged to an individual claim and NOT reported in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
47	DESCRIPTION - OTHER EXPENSES LINE #1	A narrative description of each itemized expense included in the OTHER EXPENSES LINE #1 field.	Blank
48	OTHER EXPENSES LINE #1	<p>Itemize expenses not included in any other expense reporting item. Include expenses for any unique or non-recurring project NOT charged to an individual claim and NOT reported in the UDS "C" Record. A narrative description of each item included in these fields must be provided in the "DESCRIPTION – OTHER EXPENSES" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an Other Expenses line, that use continues for the life of the estate.</p> <p>For example, a Receiver could ask Funds that do not report Large Deductible Recoveries on the UDS "C" Record to report Large Deductible Collection Fees on one of the Other Expenses lines.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
49	DESCRIPTION - OTHER EXPENSES Line #2	A narrative description of each itemized expense included in the OTHER EXPENSES LINE #2 field.	Blank

#	Field Name	Extended Description	Defaults to
50	OTHER EXPENSES LINE #2	<p>Itemize expenses not included in any other expense reporting item. Include expenses for any unique or non-recurring project NOT charged to an individual claim and NOT reported in the UDS "C" Record. A narrative description of each item included in these fields must be provided in the "DESCRIPTION – OTHER EXPENSES" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an Other Expenses line, that use continues for the life of the estate.</p> <p>For example, a Receiver could ask Funds that do not report Large Deductible Recoveries on the UDS "C" Record to report Large Deductible Collection Fees on one of the Other Expenses lines.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
51	DESCRIPTION - OTHER EXPENSES Line #3	A narrative description of each itemized expense included in the OTHER EXPENSES LINE #3 field.	Blank
52	OTHER EXPENSES LINE #3	<p>Itemize expenses not included in any other expense reporting item. Include expenses for any unique or non-recurring project NOT charged to an individual claim and NOT reported in the UDS "C" Record. A narrative description of each item included in these fields must be provided in the "DESCRIPTION – OTHER EXPENSES" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an Other Expenses line, that use continues for the life of the estate.</p> <p>For example, a Receiver could ask Funds that do not report Large Deductible Recoveries on the UDS "C" Record to report Large Deductible Collection Fees on one of the Other Expenses lines.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
53	DESCRIPTION - OTHER EXPENSES Line #4	A narrative description of each itemized expense included in the OTHER EXPENSES LINE #4 field.	Blank

#	Field Name	Extended Description	Defaults to
54	OTHER EXPENSES LINE #4	<p>Itemize expenses not included in any other expense reporting item. Include expenses for any unique or non-recurring project NOT charged to an individual claim and NOT reported in the UDS "C" Record. A narrative description of each item included in these fields must be provided in the "DESCRIPTION – OTHER EXPENSES" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an Other Expenses line, that use continues for the life of the estate.</p> <p>For example, a Receiver could ask Funds that do not report Large Deductible Recoveries on the UDS "C" Record to report Large Deductible Collection Fees on one of the Other Expenses lines.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
55	RECLASSIFICATIONS FROM SECTION 1	<p>All UDS Section 2 disbursements reclassified from Section 1 disbursements. Total must match "Reclassifications to Section 2" field in Section 1. This amount must equal transactions that have been previously agreed upon by the Receiver and the Fund.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
56	COST ACCOUNTING ALLOCATION CODE	<p>These codes describe the cost accounting allocation methodology used by the Fund for administrative expenses. (T=Time, C=Claims Dollars, O=Other) See Cost Accounting Allocation table (p. 6-16)</p>	No defaults allowed
REVENUE SPECIFIED SOURCES			
57	SPECIAL DEPOSIT - Received From Department of Insurance/Ancillary	<p>The dollar amount received from statutory deposit(s).</p> <p>Report Special Deposits as positive numbers. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes

#	Field Name	Extended Description	Defaults to
58	RECEIVER DISTRIBUTIONS – All Other Sources	<p>The dollar amount of distributions received from the Receiver except those listed on another revenue line, net of any amounts returned to the Receiver.</p> <p>Report Receiver Distributions as positive numbers. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
59	LARGE DEDUCTIBLE REIMBURSEMENTS	<p>Prior to 1/1/05, the method to report large deductible reimbursements was to record the amount as a revenue on the FIQ. Subsequent to 1/1/05, new transaction codes were added to record large deductible reimbursements via the UDS “C” Record, which is the preferred method of reporting. For insolvencies prior to 1/1/05, the Fund may use this line to record large deductible reimbursements not charged to an individual claim and not reported in the UDS “C” Record.</p> <p>Report Large Deductible Reimbursements as positive numbers. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
60	DESCRIPTION – OTHER RECEIPTS Line #1	A narrative description of each receipt included in the Other Receipts Line #1 field.	Blank
61	OTHER RECEIPTS LINE #1	<p>The dollar amount of itemized receipt(s) not included in any other revenue reporting item or in the UDS “C” Record. DO NOT include assessments, other interest earned, etc. A narrative description of each item included in these fields should be provided in the “DESCRIPTION – OTHER RECEIPTS” field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an Other Receipts line, that use continues for the life of the estate.</p> <p>For example, interest earned on Receiver Distributions and Special Deposits could be reported on one of the Other Receipts lines.</p> <p>Report Other Receipts Line #1 as positive numbers. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
62	DESCRIPTION – OTHER RECEIPTS LINE #2	A narrative description of each receipt included in the Other Receipts Line #2 field.	Blank

#	Field Name	Extended Description	Defaults to
63	OTHER RECEIPTS LINE #2	<p>The dollar amount of itemized receipt(s) not included in any other revenue reporting item or in the UDS "C" Record. DO NOT include assessments, other interest earned, etc. A narrative description of each item included in these fields should be provided in the "DESCRIPTION – OTHER RECEIPTS" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an Other Receipts line, that use continues for the life of the estate.</p> <p>For example, interest earned on Receiver Distributions and Special Deposits could be reported on one of the Other Receipts lines.</p> <p>Report Other Receipts Line #2 as positive numbers. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
64	DESCRIPTION – OTHER RECEIPTS LINE #3	A narrative description of each receipt included in the Other Receipts Line #3 field.	Blank
65	OTHER RECEIPTS LINE #3	<p>The dollar amount of itemized receipt(s) not included in any other revenue reporting item or in the UDS "C" Record. DO NOT include assessments, other interest earned, etc. A narrative description of each item included in these fields should be provided in the "DESCRIPTION – OTHER RECEIPTS" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an Other Receipts line, that use continues for the life of the estate.</p> <p>For example, interest earned on Receiver Distributions and Special Deposits could be reported on one of the Other Receipts lines.</p> <p>Report Other Receipts Line #3 as positive numbers. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
66	DESCRIPTION – OTHER RECEIPTS LINE #4	A narrative description of each receipt included in the Other Receipts Line #4 field.	Blank

#	Field Name	Extended Description	Defaults to
67	OTHER RECEIPTS LINE #4	<p>The dollar amount of itemized receipt(s) not included in any other revenue reporting item or in the UDS "C" Record. DO NOT include assessments, other interest earned, etc. A narrative description of each item included in these fields should be provided in the "DESCRIPTION – OTHER RECEIPTS" field corresponding to the Line # where the amount is placed. Once the Fund and Receiver agree on the use of an Other Receipts line, that use continues for the life of the estate.</p> <p>For example, interest earned on Receiver Distributions and Special Deposits could be reported on one of the Other Receipts lines.</p> <p>Report Other Receipts Line #4 as positive numbers. The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
<p>OUTSTANDING RESERVES (AS OF REPORTING PERIOD END DATE) NOTE: Report in Current Quarter detail record only. Year-to-Date and Inception-to-Date detail records are zero filled.</p>			
68	LOSS CLAIMS RESERVES	<p>The amount of Loss Claim Reserve recorded as a Reserve Snapshot. This amount must equal the sum of the snapshot transactions reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
69	UNEARNED PREMIUM RESERVES	<p>The amount of Unearned Premium Reserve reported on the UDS "D" Record only. Do NOT report if included in Field #68, Loss Claims Reserves in the UDS "D" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
70	DEFENSE & COST CONTAINMENT (DCC) RESERVES	<p>The amount of DCC Reserve amounts included in the Reserve Snapshot. This amount must equal the sum of the snapshot transactions reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes

#	Field Name	Extended Description	Defaults to
71	ADJUSTING & OTHER (AO) EXPENSES RESERVES	<p>The amount of AO expense reserve amounts included in the Reserve Snapshot. This amount must equal the sum of the snapshot transactions reported to the Receiver for the same period in the UDS "C" Record.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
72	LUMP SUM DCC & AO EXPENSES RESERVES	<p>The amount of Lump Sum DCC & AO Expense Reserves. Do NOT report if included in Field #70 or #71 above.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
73	LUMP SUM ADMINISTRATIVE EXPENSES RESERVES	<p>The amount of Lump Sum Administrative Expense Reserves.</p> <p>The field values should be right justified, with the decimal implied and the positive/negative indicator at the end of the field. The field is zero filled to the left. ROUNDING IS NOT ALLOWED.</p>	All zeroes
	COMMENTS		
74	COMMENTS AND AGREED ADDITIONAL DETAIL	Any comments needed to explain extraordinary activity included in the report and any additional details requested by the Receiver and agreed to by the Fund.	Blank

5.4 Frequently Asked Questions (FAQs)

General Questions:

Q.1 I am a Fund. I want to report my quarterly financial information to a Receiver. How do I do it?

A.1 The preferred method is the electronic UDS “D” Record and should be transmitted via [SUDS](#). If this is your first electronic UDS “D” Record submission, contact the Receiver to discuss a reconciliation process.

If the Receiver cannot process the electronic UDS “D” Record, a version of the [UDS “D” Record Financial Sample Report](#) should be sent until the Receiver has the capability to accept the electronic version.

Q.2 What is the frequency of submission for UDS “D” Records?

A.2 The frequency of submission should be on a quarterly basis within 45 days of the quarter end.

Q.3 What is contained within an electronic UDS “D” Record submission?

A.3 Each UDS “D” Record submission must contain 5 entries: a header, three detail records (current quarter, year-to-date, & inception-to-date), and a trailer.

The header record indicates the start of the file and provides information on its content. The next three detail records provide summary information for each of the disbursement/revenue categories: one for the current quarter, one for year-to-date and one for inception-to-date. The trailer record indicates the end of the file and provides information such as number of records and reconciliation totals. See examples in [Appendix](#).

Q.4 Is rounding amounts to the nearest dollar permitted in the UDS “D” Record?

A.4 No. Amounts **must** be stated in terms of the exact dollar and cent figures in order to match supporting detail.

Q.5 Are the reporting period end date reserve figures reported in all three detail records of a UDS “D” Record file?

A.5 The reserve information is a snapshot as of a particular point in time; therefore, reserve information is only reported in the current quarter record. The reserve fields in the year-to-date and inception-to-date records will be zeros.

Below is an example of what reserve values should be in the three detail records of the UDS “D” Record file where ‘Loss Claim Reserves’ are \$100,000, ‘DCC Reserves’ are \$16,500, and ‘AO Reserves’ are \$5,300.

Period Covered (Field 6)	Loss Claims (Field 68)	Defense & Cost Containment (DCC) (Field 70)	Adjusting & Other (AO) Expenses (Field 71)
1	000010000000+	000001650000+	000000530000+
2	000000000000+	000000000000+	000000000000+
3	000000000000+	000000000000+	000000000000+

Q.6 I am a Fund. I do not book reserves for Unearned Premium or Administrative Expenses, but there are fields for these figures. How should this be handled?

A.6 If your Fund does not reserve for UEP and/or Administrative Expenses, the reserve amounts should default to zero.

Q.7 Should the Fund provide any additional detail material (i.e. computer reports and/or payment information) along with the UDS “D” Record?

A.7 Any additional material provided should be agreed upon by the Receiver and the Fund.

Q.8 I am a Fund. We submitted our Fund financial data to the Receiver, but subsequently identified an error in our figures. What steps should we follow to report the correction to the Receiver?

A.8 If the correction is for the most recent submission, the Fund should send a corrected UDS “D” Record as soon as the error is found. The correction should be made as follows:

1. Identify all amount fields affected by the error and make necessary corrections.
2. Generate a new UDS “D” Record for the same time period with the corrected numbers; in the Header Record place a ‘Y’ in the “Replacement File Indicator” field, and resubmit to the Receiver.
3. Notify the Receiver that a replacement file will be sent.

If the correction is for a previously reported period, contact the Receiver to determine a mutually acceptable way to handle the correction.

Section 1 Questions:

Q.9 Where can I find information about a UDS “C” Record?

A.9 A UDS “C” Record is an electronic file transmitted to a Receiver by a Fund that contains a Fund’s claim activity transactions. See For

Q.10 Does the claim financial data reported in the UDS “C” Record have to reconcile with the related information in Section 1 of the UDS “D” Record? What steps should be followed if it does not?

A.10 Yes. The Fund needs to reconcile the UDS “C” Records to their UDS “D” Record. If there are discrepancies found and the UDS data was missing records for the reporting period, the Fund should notify the Receiver of these discrepancies. If the UDS “C” Record is incorrect, an amended record should be sent to the Receiver. If the UDS “D” Record is incorrect and you have already submitted it to the Receiver, see [Q.8](#).

Q.11 I am a Fund. I have a Receiver that will pay our Fund’s TPA fees (AO Expenses) as Administrative Expenses. I report our AO Expenses on a claim-by-claim basis in the UDS “C” Record. How do I correctly report this on the UDS “D” Record to this Receiver?

A.11 The UDS “D” Record allows for reclassifications between sections. In the example below, \$5,000.00 in TPA fees are being reported in the Adjusting & Other (AO) Expenses line of the UDS “D” Record and reclassifying from Section 1 Disbursement to a Section 2 Disbursement.

Section 1	Adjusting & Other (AO) Expenses	000000500000+
Section 1	Reclassifications to Section 2	000000500000-
Section 2	Reclassifications from Section 1	000000500000+

Q.12 What is the difference between Section 1 Disbursements and Section 2 Disbursements? Can an item be in both Section 1 and in Section 2?

A.12 Section 1 Disbursements consist of the following items which are charged to an individual claim file:

- Loss Claim Payments
- Unearned Premium Claim Payments (UEP)
- Defense & Cost Containment (DCC) Expenses
- Adjusting & Other (AO) Expenses
- Unearned Premium Expenses
- Loss Recoveries by recovery type ()
- DCC Expense Recovery
- AO Expense Recovery
- Applicable Snapshot Reserves (reported in current quarter only)
 - Loss
 - UEP
 - DCC
 - AO

Allocated loss adjustment expense reserves classified as either ‘Defense & Cost Containment Reserves (DCC)’, or ‘Adjusting & Other (AO) Reserves.’

The detail transactions for all such Section 1 Disbursements should be transmitted to the Receiver in UDS “C” Record files. Thus, for corresponding periods, the payment amounts and the recovery amounts reported as Section 1 Disbursements should equal the total payment and recovery transactions transmitted in the UDS “C” Record files.

Section 2 Disbursements are payments which are not charged to an individual claim file and are normally referred to as “administrative” expenses:

- Claim/Adjusting Expenses paid for non-employee (i.e. TPA’s)
- Medical Cost Containment
- Employee/Contractor Expenses
- Legal
- Professional Expenses (Other than Legal)
- Travel & Meeting Expenses
- Office Rent & Utilities
- General Office Expenses
- Interest on Borrowed Funds
- Investment Manager Fees
- Other Expenses (not defined above)
- Lump Sum DCC & AO Expense Reserves
- Lump Sum Administrative Expense Reserves
- Comments and Agreed Additional Detail

Each payment or loss recovery must either be in Section 1 or in Section 2. A payment or loss recovery transaction cannot be reported in both sections. However, if there are payment and/or loss recovery transactions in Section 1 that are allowed by a Receiver to be considered as “administrative” expense, those transactions can be reclassified from Section 1 to Section 2 using the appropriate “Reclassification” fields (see Disbursements Q.3 for more information).

Q.13 What reclassifications from Section 1 Disbursements to Section 2 Disbursements are allowed? Should our Fund have such reclassifications?

A.13 The use of the reclassification is really unique to each Fund and insolvency. The intent for the reclassification is to define disbursements captioned as administrative expenses. In general, any Section 1 Disbursements item that is accorded a higher administrative expense priority by a particular Receiver statute should be eligible for reclassification to Section 2 Disbursements. Two examples of these types of expenses would be Third-Party Administrator (TPA) and medical cost containment fees.

Section 2 Questions:

Q.14 What is the difference between Section 2 Disbursements and Section 1 Disbursements? Can an item be in both Section 2 and in Section 1?

A.14 Please refer to [A.12](#) above.

Q.15 I am a Fund. What reclassifications from Section 2 Disbursements to Section 1 Disbursements are allowed? Should our Fund have such reclassifications?

A.15 The use of the reclassification is really unique to each Fund and insolvency. The intent for the reclassification is to define disbursements captioned as administrative expenses. In general, any Section 1 Disbursements item that is accorded a higher administrative expense priority by a particular Receiver statute should be eligible for reclassification to Section 2 Disbursements. Two examples of these types of expenses would be Third-Party Administrator (TPA) and medical cost containment fees.

Q.16 Does the information contained in “Other Expenses Lines 1-4” for one insolvency have to correspond to the information contained in “Other Expenses Lines 1-4” for different insolvencies?

A.16 No. The expenses reported on the “Other Expenses” lines for different insolvencies do not have to be consistent. For example, Other Taxes may be reported for Insolvency X on Other Expenses #1 line, and Loss on Disposal of Equipment may be reported for Insolvency Y on Other Expenses #1 line. Once the Fund and Receiver agree on the use of an expense line, that use continues for the life of the estate.

Q.17 What is ULAE?

A.17 ULAE is an acronym for [Unallocated Loss Adjustment Expense](#). It has been replaced with [Defense & Cost Containment \(DCC\) expenses](#) and [Adjusting & Other \(AO\) expenses](#).

- Q.18** What is the purpose of Field 36, “Unallocated LAE (Prior)” in the Disbursements – Section 2?
- A.18** Upon the initial implementation of the UDS “D” Record, amounts for ULAE reported on the Receiver’s prior Financial Information Questionnaires (FIQs) should be reported on line 36, Unallocated LAE (Prior) (Inception-to-Date Only). This amount should never change once reporting has commenced on the UDS “D” Record. Subsequent reporting of ULAE amounts should be reported on lines 37 through 54.
- Q.19** I am a Fund. Upon the initial implementation of the UDS “D” Record, if I have the ability to categorize ULAE by line item (lines 37 through 54 in the Disbursement – Section 2) should I report ULAE as a lump sum amount on line 36, “Unallocated LAE (Prior)” or categorize by line item?
- A.19** The Fund should contact each Receiver for specific instructions.

Revenue Questions:

- Q.20** I am a Fund. I have received reimbursements from the Receiver for our Administrative Expenses that are not treated as “Early Access”. Where should I report these amounts?
- A.20** Reimbursements from a Receiver, whether classified as “Early Access” or not, should be reported at “Receiver Distributions.”
- Q.21** I am a Fund. How should I report large deductible reimbursements received?
- A.21** The preferred method is to apply these transactions to a specific claim file and report them in the UDS “C” Record and the total in Section 1 of the UDS “D” Record. (See [Business Process Example A-4](#)) The other method is to report the total in the Revenue Section of the UDS “D” Record as an “Other Receipt” with the description “Large Deductible Reimbursement.” (See [Business Process Example A-5](#)) The treatment may vary between Receivers. However, once the LDR treatment is established for a particular insolvency, it should be consistently applied.
- Q.22** I am a Fund. When should I use the “Large Deductible Reimbursements (Prior to 1/01/05)” field?
- A.22** If your Fund received amounts for large deductible reimbursements prior to January 1, 2005, these amounts should be reported in this field as Inception-to-Date numbers only. The significance of this field relates to the UDS Technical Support Group established implementation date (1/01/05) for version 2.1 of the UDS “C” Record. Prior to v2.1, large deductible reimbursements were not accounted for separately in the UDS “C” Record. **After the first reporting period, this number should never change.**
- Q.23** I am a Fund. Does the information contained in “Other Receipts Lines 1-4” for one insolvency have to correspond to the information contained in “Other Receipts Lines 1-4” for different insolvencies?
- A.23** No. The revenue reported on the “Other Receipts” lines for different insolvencies do not have to be consistent. Once the Fund and Receiver agree on the use of a receipts line, that use continues for the life of the estate.

Still Have Questions?

If you have questions that have not been addressed in these FAQs, please submit an e-mail to the UDS Help Desk at udshelp@udstsg.com.

[Print Chapter](#)

PART III - References

Chapter 6

Coding Tables

6.1 Transaction Codes Table

The following table describes the Transaction Codes processed under UDS.

Transaction	Code	Definition	Description	Record Types
CLAIM STATUS				
CLOSE	030	Closes claim and all claimants.	Claim/Occurrence Level; closes the claim in its entirety. All Fund reserves will be reduced to zero.	C
CLOSE DUE TO BAR DATE DENIAL	031	Closes claim and all claimants	Claim/Occurrence Level; closes the claim in its entirety. Indicates claim was denied due to statutory or court-approved bar date.	C
REOPEN	050	Reopens a closed claim.	Claim/Occurrence Level; accompanied by one reserve snapshot for each claimant/coverage.	C
FILE TRANSFERRED	080	File transferred to another location.	Claim/Occurrence Level; file has been sent to location indicated by the State Location Codes, p.6-13 and File Location Codes, p.6-12	C
FILE TRANSFERRED DUE TO NET WORTH	081	Transferred due to net worth statute.	Claim level. This claim will no longer be handled by the Fund due to net worth statute.	C
INCURRED AT CAP	090	Either entire claim or a specific claimant is expected to exceed the Fund's statutory cap.	Claim/Occurrence or Claimant Level; serves as an indicator that the claim or a claimant could exceed the Fund's cap and that the Receiver should contact the Fund. Report each month that the claim remains open.	C
INCURRED AT CAP WITH AMOUNT	091	Either entire claim or a specific claimant exceeds the Fund's statutory cap, and is valued at the amount shown.	Claim/Occurrence or Claimant Level; serves as an indicator that the claim or a claimant exceeds the Fund's cap. The Receiver should contact the Fund. The total value of the claim/claimant is in the amount field. Report each month that the claim remains open.	C
NO FUND COVERAGE	099	No Fund coverage is available under the state statute.	Claim Level; claim is not covered under the Fund's state statute. NOTE: Transaction Comment field can be used to specify the reason why there is no coverage.	C

INITIAL LOSS FILE SET UP				
INITIAL LOSS FILE TRANSMISSION	100	Initial loss claim record. Used by Receiver only.	Claimant /Coverage Level; establishes each claimant/coverage known to the Receiver on the Fund's system. Funds need to recognize that Receiver's loss reserves are included as a reference only.	A
LOSS RESERVE				
LOSS RESERVE SNAPSHOT	130	The outstanding loss reserve as of the reporting date.	Claimant/Coverage Level; the reserves supplied with this transaction should be treated as a replacement as opposed to an incremental adjustment. <u>SNAPSHOT RESERVE REPORTING</u> A "130" or "230" transaction code for each claim/claimant/coverage for all claims with any open reserves and for all claims for which there has been activity during the period being reported regardless of the reserve value.	C
EXPENSES RESERVE				
EXPENSES RESERVE SNAPSHOT	230	The outstanding expense reserve as of the reporting date.	Claimant/Coverage Level; the expense reserves supplied with this transaction should be treated as a replacement as opposed to an incremental adjustment. <u>SNAPSHOT RESERVE REPORTING</u> A "130" or "230" transaction code for each claim/claimant/coverage for all claims with any open reserves and for all claims for which there has been activity during the period being reported regardless of the reserve value.	C

PAYMENTS - LOSS				
LOSS	310	Loss payment.	<p>Claimant/Coverage Level; process on open claims only.</p> <p>To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry.</p> <p>To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry.</p> <p>To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.</p>	C,G
SUPPLEMENTAL LOSS	320	Loss payment made after closing.	<p>Claimant/Coverage Level; status of claim still remains closed.</p> <p>To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry.</p> <p>To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry.</p> <p>To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.</p>	C

PAYMENTS/ EXPENSES				
DCC EXPENSES	410	DCC Expense Payment.	<p>Claimant/Coverage Level; process on open claims only. See DCC Expense Code table, p. 6-15</p> <p>To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry.</p> <p>To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry.</p> <p>To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.</p>	C,G
DCC SUPPLEMENTAL EXPENSES	420	DCC Expense payment made after the claim is closed.	<p>Claimant/Coverage Level; status of claim still remains closed. See DCC Expense Code table, p. 6-15</p> <p>To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry.</p> <p>To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry.</p> <p>To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.</p>	C

PAYMENTS/ EXPENSES				
AO (Adjusting and Other) EXPENSES - OPEN CLAIM <u>DO NOT USE EXPENSES CODES FOR AO EXPENSES</u>	450	Adjusting or claims handling expenses billed by third party administrators (example: TPA expense or adjusting companies).	Claimant/Coverage Level. This category includes claims handling expenses billed by third party administrators (TPAs) to individual claims. This category does not include Defense and Cost Containment (DCC) expenses, which are reported using the "410" transaction code. To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry. To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry. To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.	C

PAYMENTS/ EXPENSES				
AO (Adjusting and Other) EXPENSES - CLOSED CLAIM	470	Adjusting or claims handling expenses billed by third party administrators (example: TPA expense or adjusting companies).	Claimant/Coverage Level. Status of claim still remains closed. This category includes claims handling expenses billed by third party administrators (TPAs) to individual claims. This category does not include Defense and Cost Containment (DCC) expenses, which are reported using the "420" transaction code. To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry. To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry. To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.	C
<u>DO NOT USE EXPENSES CODES FOR AO EXPENSES</u>				

RECOVERY				
LOSS RECOVERY	530	Any form of loss recovery.	See Recovery Code table, p. 6-14 Claimant/Coverage Level; enter recovered amounts as credits <->. Corrections may be recorded as <+ >or <->.	C
DCC EXPENSES RECOVERY	540	Expense incurred, then reimbursed by a third party.	See DCC Expense Code table, p. 6-15. For any DCC expenses (other than claims handling expenses billed by TPAs). Claimant/Coverage Level; enter recovered amounts as credits <->. Corrections may be recorded as <+ >or <->.	C
AO EXPENSES RECOVERY	550	All types of AO expense recoveries.	For any AO expenses (claims handling expenses billed by TPAs). Claimant/Coverage Level; enter recovered amounts as credits <->. Corrections may be recorded as <+ >or <->.	C
STATUTORY DEDUCTIBLE				
DEDUCTIBLE APPLIED - LOSS	610	Identifies the statutory deductible applied by the Fund on a loss claim.	Claimant/Coverage Level; the Transaction Amount is the amount of the statutory deductible that the Fund applied to the claim. The amount must be equal to or less than the statutory deductible.	C
EXCESS OF CAP SETTLEMENT				
LOSS IN EXCESS OF CAP/GUARANTY FUND COVERAGE	790	Value of settlement is in excess of coverage provided by the Fund.	Claimant/Coverage Level; the Transaction Amount is the net value of any judgment received by the Fund less payments made by the Fund. This notifies the Receiver of this liability.	C
OFFSET AMOUNT	792	Amount of a claim which has been satisfied by a source other than a Fund.	Claimant Level. Amount offset by the Fund as a result of other sources mandated under statute. This code should be used to reflect the amount of a non-covered subrogation claim.	C

INITIAL PREMIUM FILE SET-UP				
INITIAL PREMIUM CLAIM TRANSMISSION	800	Initial unearned or return premium record.	Claimant Level; Primarily used by the Receiver to advise the Funds that the record submitted is a claim for premium due the claimant. Can be used by the Fund when the claim is reported directly to the Fund by the claimant. In both situations, this is an unaudited amount for informational purposes only.	B
RETURN PREMIUM CALCULATION	815	Return premium due the insured or claimant.	Claimant level; This transaction code is used by the Receiver to report return premium claims to the Funds. This is the amount certified by the Receiver to be paid to the claimant. The amount calculated and reported by the Receiver will include any unpaid premium, final audit reports, adjustments, endorsements, etc. The Fund may use this code to report return premium not yet paid.	B

RETURN PREMIUM				
PAYMENT BY FUND - RETURN PREMIUM	820	Return premium amount paid by the Fund.	<p>Claimant Level; represents the actual return premium payment made by the Fund. This transaction also closes the claim.</p> <p>To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry.</p> <p>To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry.</p> <p>To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.</p>	C

RETURN PREMIUM				
SUPPLEMENTAL PAYMENT - RETURN PREMIUM	825	Return premium payment made after closing.	<p>Claimant Level: Status of claimant remains closed. (See "835" transaction code.)</p> <p>To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry.</p> <p>To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry.</p> <p>To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.</p>	C
CALCULATION ADJUSTMENT - RETURN PREMIUM	835	Return premium recalculation due to a re-evaluation of the claim.	<p>Claimant Level: This amount represents the incremental amount of the recalculation due to a re-evaluation of the claim by the Receiver.</p>	B
DEDUCTIBLE APPLIED - RETURN PREMIUM	840	Identifies the statutory deductible applied by the Fund on a return premium claim.	<p>Claimant Level; the Transaction Amount will reference the dollar amount of statutory deductible that the Fund applied to the claim. The amount must be equal to or less than the statutory deductible. If amount is less than the statutory deductible, it will automatically close the claim.</p>	C
RETURN PREMIUM IN EXCESS OF CAP/GUARANTY FUND COVERAGE	850	Net value due from Receiver after return premium payments made by the Fund to the statutory limits.	<p>Claimant Level; the Transaction Amount provided with this code will represent the net value of the return premium claim after the Fund has made payments to its statutory limits.</p>	C
CWP (Closed Without Payment) RETURN PREMIUM	860	Closes claim. No return premium payments made for any claimants.	<p>Claimant Level: Closes the claim in its entirety. The Transaction Comments field must be used to specify the reason why there is no coverage. All Fund reserves will be reduced to zero.</p>	C

<p>RETURN PREMIUM EXPENSES PAYMENTS</p>	<p>870</p>	<p>Return Premium expenses (Return Premium claims handling expenses)</p>	<p>Claimant/Coverage Level; process on open claims only.</p> <p>To record a VOID/STOP PAYMENT: Enter "VOID" or "STOP PAYMENT" in the Transaction Comment field. Enter the check number with the exact negative <-> entry.</p> <p>To reissue: Enter "REISSUE" in the Transaction Comment field. Enter the check number with the amount as a positive <+> entry.</p> <p>To record a reimbursement: Enter the type of reimbursement ("OVERPAYMENT", "DUPLICATE", etc.) in the Transaction Comments field and reflect the amount as a negative <-> entry.</p>	<p>C</p>
<p>NO FUND COVERAGE - RETURN PREMIUM</p>	<p>899</p>	<p>No Fund coverage is available under the state statute.</p>	<p>Claimant Level: To alert the Receiver of the condition. NOTE: The Transaction Comments field must be used to specify the reason why there is no coverage.</p>	<p>C</p>

6.2 Reporting Location Codes

From Receivers to Funds:

Identifies the entity to which the claim file must be delivered.

From Funds to Receivers:

Identifies the entity transmitting the UDS batch. All transactions must have the same entity codes as the header and trailer "From Location Code" field.

Exceptions: UDS transaction codes "080" and "081" (File Transfer Transaction Codes) must have the location code for receiving entity.

CODE	DESCRIPTION
01	Domiciliary Receiver
02	Domiciliary Rehabilitator
03	Ancillary Receiver
10	Property/Casualty Guaranty Fund
11	Workers' Compensation Security Fund (AZ, FL, NJ, NY and PA)
12	Surety Guaranty Fund
13	Title Insurance Guaranty Fund
14	Public Vehicle Guaranty Fund
20	Life & Annuity Guaranty Fund
22	Life, Health & Annuity Guaranty Fund
25	Health and Accident Guaranty Fund
26	Third Party Administrator
30	HMO Guaranty Fund
99	Other

6.3 Cancellation Codes

The CANCELLATION CODE defines the method by which the policy was canceled. Each method can vary the amount of return premium a policyholder can expect.

CODE	DESCRIPTION
1	PRO-RATA CANCELLATION
2	SHORT RATE CANCELLATION
3	FLAT CANCELLATION
4	MINIMUM EARNED POLICY (Any return premium due upon cancellation of this policy is subject to reduction for a stated minimum earned premium amount.)
5	POLICY SUBJECT TO AUDIT (Any return premium due upon cancellation of this policy is subject to change as a result of a subsequent premium audit.)
9	POLICY NOT CANCELED – CREDIT BALANCE

6.4 State Codes

The codes in the following table are the two character codes used by the U.S. Postal Service. In addition to these, "FC" should be used for a foreign address.

Alabama	AL	Alaska	AK	Arizona	AZ
Arkansas	AR	California	CA	Colorado	CO
Connecticut	CT	Delaware	DE	District of Columbia	DC
Florida	FL	Georgia	GA	Guam	GU
Hawaii	HI	Idaho	ID	Illinois	IL
Indiana	IN	Iowa	IA	Kansas	KS
Kentucky	KY	Louisiana	LA	Maine	ME
Maryland	MD	Massachusetts	MA	Michigan	MI
Minnesota	MN	Mississippi	MS	Missouri	MO
Montana	MT	Nebraska	NE	Nevada	NV
New Hampshire	NH	New Jersey	NJ	New Mexico	NM
New York	NY	North Carolina	NC	North Dakota	ND
Ohio	OH	Oklahoma	OK	Oregon	OR
Pennsylvania	PA	Puerto Rico	PR	Rhode Island	RI
South Carolina	SC	South Dakota	SD	Tennessee	TN
Texas	TX	Utah	UT	Vermont	VT
Virginia	VA	Virgin Islands	VI	Washington	WA
West Virginia	WV	Wisconsin	WI	Wyoming	WY
Foreign Country	FC				

6.5 Indicator Codes

The purpose of these codes is to advise the Receiver and/or Fund certain conditions exist that may require priority action.

CODE	DESCRIPTION
RECOVERY INDICATOR CODE	Indicates the type of potential recovery on the claim file. The Recovery Indicator Code indicates the actual recovery type received on "500" series UDS transaction codes.
SUIT INDICATOR	Indicates if a lawsuit has been initiated on this claim file.
2 ND INJURY FUND INDICATOR	Indicates if a recovery from a 2 nd Injury Fund is probable on this worker's compensation claim.
FINAL AUDIT INDICATOR	Return Premium Only: Indicates if the policy is subject to a final audit.
PAYEE INDICATOR	Indicates if the number in the PAYEE ID NUMBER field represents the payee's Federal Identification Number ("F") or Social Security Number ("S").

6.6 Recovery Codes

These codes break down the recovery into various categories.

CODE	DESCRIPTION
0	None
1	Multiple
2	Salvage
3	Subrogation
4	Deductible
5	Second Injury
6	Net Worth
7	Other
8	Unknown
9	Receiver Large deductible
R	Excess Recovery - Receiver Large Deductible Recovery
S	Excess Recovery - Unknown Recovery
T	Excess Recovery - Other Recovery
U	Excess Recovery - Net Worth Recovery
V	Excess Recovery - Second Injury Recovery
W	Excess Recovery - Deductible Recovery
X	Excess Recovery - Subrogation Recovery
Y	Excess Recovery - Salvage Recovery
Z	Excess Recovery - Multiple Recovery

6.7 DCC Expense Codes (For DCC Expenses Only)

DO NOT USE THESE EXPENSES CODES FOR ADJUSTING AND OTHER (AO) EXPENSES.

These codes are for Defense and Cost Containment (DCC) expenses and are separated into five categories. Examples of the types of expenses in each category are provided; however, this list is not intended to be all inclusive. Expenses not listed in the examples should be allocated to the most appropriate category. These categories are to be used only for expenses related to specific claim files.

An expense may fall into multiple categories. For example, expenses incurred for Court Reports are legitimate expenses in the Declaratory Judgment/Coverage and the Legal Expense categories. The type of claim will determine the proper transaction code.

Expenses that cannot be allocated to any other category should be reported using the code for the category titled "Other." This category should only be used as a last resort.

CODE	EXPENSES TYPE	DESCRIPTION
01	Declaratory Judgment/Coverage	This category is used for expenses related to a Declaratory Judgment action or a claim for coverage under the policy issued by the solvent company. This category is for expenses that would have been incurred by the company in interpretation of the policy. This category is not to be used for expenses specifically related to Fund issues. Examples are: A. Court Report/Court Reporter B. Mediation/Arbitration Expense C. Coverage Attorney Expense
02	Investigation Expenses	This category is used for expenses related to the investigation of a claim. Examples are: A. ISO Reports B. Investigators C. DMV/BMV D. Police Reports
03	Damage Assessment/Control	This category is used for expenses related to the determination of damages suffered. Examples are: A. Independent Medical Evaluations B. Appraisers C. Engineering Report
04	Legal	This category is used for expenses related to the litigation of a claim. All of these expenses are the normal litigation expenses covered under the defense portion of the policy. Not to be used for expenses specifically related to Fund issues. Examples are: A. Defense Attorney Fees and Expenses B. Plaintiff Attorney Fees and Expenses (not including fees that are part of a judgment) C. Subrogation Attorney D. Attorney Ad Litem E. Mediation/Arbitration F. Court Reports/Court Reporter G. Court Filing Fees H. Workers' Compensation Board Fees I. Expert Witness
05	Other	This generic category is used for those charges that do not fall

CODE	EXPENSES TYPE	DESCRIPTION
		within the definition of any of the other categories. This category should be used only as a last resort. Examples are: A. Cost Containment Charges B. Life Care Plan C. Record Reproduction Expense
06	Penalties and Interest	This category is used for penalties and interest.
07	Receiver Deductible Collection Fee	This category is used for collection fees retained by the Receiver for large deductible collection. May also be referred to as LLDR Admin Fee .
99	Pre-2005 Unknown	This category is used for DCC expenses incurred prior to January 1, 2005, unless better information is available. For expenses incurred subsequent to January 1, 2005, the appropriate code, not '99', should be used.

6.8 Period Covered Codes

These codes are to be used to identify the period covered by the financial reporting data.

CODE	DESCRIPTION
1	Current Quarter
2	Year-to-Date (YTD)
3	Inception-to-Date (ITD)

6.9 Cost Accounting Allocation Codes

These codes describe the cost accounting allocation methodology used by the Fund for administrative expenses.

CODE	DESCRIPTION
T	Time
C	Claims Dollars
O	Other

UDS “D” Record - Funds to Receiver - UDS Financial Record

Sample Report

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333		
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999	
Fund Address				Fund City	Fund State	Fund Zip Code	
Fund Contact:	Jane Doe			Accountant			
Name				Title			
Phone:	8005555555			Email Address:	jdoe@anyfund.org		
Category				Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
DISBURSEMENTS							
Section 1 - Disbursements charged to individual claim							
Loss Claim Payments (Transcodes 310, 320)							
				25,017.15	25,017.15	558,584.44	1,222,102.86
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)						0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
				Fund City	Fund State	Fund Zip Code
Fund Address						
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)		0.00	0.00	0.00		
Salvage Recovery (Code 2)		0.00	0.00	0.00		
Subrogation Recovery (Code 3)		-7,500.00	-7,500.00	-10,500.00		
Policy Deductible Recovery (Code 4)		0.00	0.00	0.00		
Second Injury Recovery (Code 5)		-458.00	-458.00	-1,458.00		
Net Worth Recovery (Code 6)		-14,106.56	-14,106.56	-28,138.86		
Other Recovery (Code 7)		0.00	0.00	0.00		
Unknown Recovery (Code 8)		0.00	0.00	0.00		
Receiver Large Deductible Recovery (Code 9)		0.00	0.00	0.00		
Unearned Premium Claim Payments (Transcode 820, 825)		0.00	0.00	980.00	5,689.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)				0.00		
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)		7,628.10	7,628.10	58,734.17	44,230.48	
DCC Expense Recovery (Negative Transcode 540)		-543.27	-543.27	-1,197.47		
Adjusting & Other (AO) Expenses (Transcode 450, 470)		980.00	980.00	4,388.00	3,000.00	
AO Expense Recovery (Transcode 550)		0.00	0.00	0.00		
Unearned Premium Expense (Transcode 870)		0.00	0.00	0.00		
Sub-Total (UDS "C" Record)		11,017.42	11,017.42	581,392.28	1,275,022.34	
Reclassifications to Section 2 (negative amount)		0.00	0.00	0.00		
Sub-total Section 1		11,017.42	11,017.42	581,392.28	1,275,022.34	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Disbursements not charged to individual claim						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					4,689.00	
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			896.00	896.00	6,321.00	
Medical Cost Containment			0.00	0.00	0.00	
Employee/ Contractor Expenses			2,098.84	2,098.84	35,447.19	
Legal			458.00	458.00	7,302.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			0.00	0.00	0.00	
Sub-Total for Section 2			12,816.20	12,816.20	108,977.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			23,833.62	23,833.62	690,370.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
				Fund City	Fund State	Fund Zip Code
Fund Address						
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary		25,000.00	25,000.00	125,000.00		
Receiver Distributions		0.00	0.00	0.00		
Large Deductible Reimbursements (prior to 1/1/05)				0.00		
Other Receipts: (Description)						
Interest on Special Deposit		54.00	54.00	637.00		
		0.00	0.00	0.00		
		0.00	0.00	0.00		
		0.00	0.00	0.00		
TOTAL REVENUE		25,054.00	25,054.00	125,637.00		
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

[Print Glossary](#)

Glossary of Definitions

Term	Definition
Adjusting & Other (AO) Expenses	Costs incurred for adjusting or claims handling expenses billed by third parties. An example would be TPAs handling fees paid by a Fund to a TPA on a specific file. (Disbursements Section 1)
Allocated Loss Adjustment Expense (ALAE)	See 'Loss Adjustment Expense' (LAE) for explanation. (Disbursements Section 1)
Alpha Field	A field which accepts only letters.
Alphanumerical Field	A field which accepts letters and/or numbers.
Ancillary Receiver	A non-domiciled Receiver who has been appointed in aid of, and in subordination to, the primary Receiver to protect the interests of the non-domiciled claimants.
AO Expense Recovery	Amounts received and credited against AO expenses. (Disbursements Section 1)
AO Expense Reserve	Amounts as of a reporting date representing actual or potential AO expense liabilities. (Outstanding Reserves Section)
ASCII	Acronym for the American Standard Code for Information Interchange. Pronounced "ask-ee," ASCII is a code for representing English characters as numbers, with each letter assigned a number from 0 to 255. For example, the ASCII code for uppercase M is 77. Most computers use ASCII codes to represent text, which makes it possible to transfer data from one computer to another.
Claims Adjusting Expense	Costs incurred from Third Party Administrators (TPAs) or individual contractors for non-employee claims adjusting services. (Disbursements Section 2 but may be Disbursements Section 1 and reclassified for some estates)
Conditional Data	Information that is required under certain conditions, but may be optional under other conditions.
Conversion or Mapping Program	A computer program that reads data from one system and converts the data into a format compatible to another system or its file structure.
Cost Accounting Allocation Code	Used by the Funds in financial reporting to indicate to the Receiver the method utilized to allocate overhead costs. (See Cost Accounting Allocation Codes, p. 6-16)
Deductible	The amount of the loss for which the insured is responsible.
Deductible Recovery	Amounts received on a claim due to the reimbursement of the policy deductible by the insured.
Defense & Cost Containment (DCC) Expense Recovery	Amounts received and credited against DCC expenses. (Disbursements Section 1)
Defense & Cost Containment (DCC) Expense	DCC include defense, litigation, and medical cost containment expenses, whether internal or external, if assigned to a claim. These expenses are for costs to be incurred in connection with the adjustment and recording of losses defined in NAIC's Statement of Statutory Accounting Principles (SSAP) Number 55, Unpaid Claims, Losses and Loss Adjustment Expenses, Paragraph 5. (Disbursements Section 1)

Term	Definition
Defense & Cost Containment Reserves	Amounts as of a reporting date representing actual or potential DCC expense liabilities. (Outstanding Reserves Section)
Domiciliary Receiver	Receiver in the state in which the insolvent carrier is domiciled.
Domiciliary Rehabilitator	Rehabilitator in the state in which the carrier in rehabilitation is domiciled.
Early Access	The process by which a Receiver distributes a portion of a Fund's claim prior to the final distribution of an estate's assets. (Revenue Section – Receiver Distributions)
Early Access Agreement	Agreement between the Receiver and Fund relative to the distribution of assets in advance of final distribution.
Employee/Contractor Expenses	Expenses for personnel, including salaries, benefits, employee training and education, payroll taxes, and temporary personnel. It also includes contracted administrative expenses and any cost of contract personnel including the cost of claim adjusters and allocated loss adjustment expenses other than "Legal" or "Actuarial & Other Professional Expenses". (Disbursements Section 2)
Exception Reporting	Used by the receiving entity to advise the sending entity of any elements that they were not able to match or for which incorrect field specifications were found.
Field	A data element in a table structure. Most fields have certain attributes associated with them. For example, some fields are numeric whereas others are alphanumeric; some are long, while others are short. In addition, every field has a name. A field can be required or conditional. A collection of fields is called a record.
File (Data File)	A collection of data. There are many different types of files: data files, text files, program files, directory files, and so on. Different types of files store different types of information. For example, program files store programs, whereas text files store text.
File Format (Data File)	A format for encoding information in a data file. Each different type of file has a different file format. The file format specifies the program required to access the data.
File Location Codes	Codes used to designate the location of the claim files.
File Transfer Protocol (FTP) (for computer files)	A member of the TCP/IP suite of protocols, used to copy files between two computers on the Internet. Both computers must support their respective FTP roles: one must be an FTP client and the other an FTP server.
Fund	See "Guaranty Fund"
General Office Expenses	Includes costs of non-capital equipment; rented/leased equipment; maintenance agreements; offsite storage costs; printing, stationery & general office supplies; postage and express/shipping costs; dues, fees, subscriptions and publications; bank charges, (excluding investment manager fees and interest on borrowed funds); telephone; depreciation on capital furniture and equipment items; and insurance (excluding employee benefit insurance). (Disbursements Section 2)
Guaranty Fund	Fund created by state law to protect policyholders in the event an insurance company becomes insolvent and/or is placed in liquidation. May also be referred to as Guaranty Association.
Hard Copy	A printout of data stored in a computer. It is considered hard because it exists physically on paper, whereas a soft copy exists only electronically.
Header Record	The first record in a file that defines the beginning point of the file as well as information about the contents of the file. This information is used by the sending entity to advise the receiving entity of the type of transmission and data that is being sent. (See Chapter 4 for an example)

Term	Definition
Interest on Borrowed Funds	Interest expense for amounts borrowed from third parties in order to satisfy a Fund's statutory obligations. (Disbursements Section 2)
Investment Manager Fees	Fees for investment management services performed for the Fund. (Disbursements Section 2)
Large Deductible Reimbursements	Reimbursements from Liquidators, Receivers or Insureds on large deductible policies not charged to an individual claim file. (Revenue Section)
Legal Expense	Costs for legal services. Legal expenses charged to an individual claim file are shown in Disbursements Section 1. General legal expenses not charged to an individual claim file are shown in Disbursements Section 2.
Liquidator	The fiduciary authority responsible for the assets of an insolvent insurance company. Also referred to as Receiver.
Liquidator Large Deductible Recovery (LLDR) Admin Fee	Collection fees retained by the Receiver for large deductible collection.
Loss Adjustment Expense (LAE)	All expenditures charged to a policy associated with the adjustment, recording, and settlement of claims, other than the claim payment itself. The term encompasses both allocated loss adjustment expenses ("ALAE", Disbursements Section 1), which are loss adjustment expenses identified by a claim file in the insurer's records, such as attorney's fees; and unallocated loss adjustment expenses ("ULAE", Disbursements Section 2), which are operating expenses not identified by claim file but functionally associated with settling losses, such as salaries of the claims department.
Loss Claim Payments	The total of all policy related benefit/loss claim payments made directly by or on behalf of the Fund to the policyholder/claimant charged directly to a claim recorded with transaction code "310" and "320" during the reporting period. Report in Disbursements Section 1. This would not include DCC or AO expenses.
Loss Claims Reserves	Estimated potential loss claim liabilities as of the reporting date. (Outstanding Reserves Section)
Loss Recoveries	An amount of money received from a person or a company as a repayment of loss payments.
Lump Sum Administrative Expense Reserves	Estimated potential administrative expense liabilities as of the reporting date. (Outstanding Reserves Section)
Lump Sum DCC & AO Expense Reserves	Estimated potential DCC and AO Expense liabilities as of the reporting date. (Outstanding Reserves Section)
Medical Cost Containment Expense	Costs incurred for reviewing and discounting of medical bills.
Multiple Type Recovery	Amounts received on claims that represent more than one UDS Recovery Category which are inseparable. (Disbursements Section 1)
NAIC	The National Association of Insurance Commissioners (NAIC) is the organization of insurance regulators from the 50 states, the District of Columbia and the five U.S. territories. The NAIC provides a forum for the development of uniform policy when uniformity is appropriate.

Term	Definition
NAIC Number	The unique 5-digit number assigned by the NAIC to every insurance company licensed to conduct business in the United States or its territories.
NCIGF	National Conference of Insurance Guaranty Funds provides national assistance and support to the Property & Casualty Guaranty Funds.
Net Worth Recovery	Amounts received as reimbursement for claims paid by a Fund for an insured whose net worth exceeds the Fund's statutory limits. (Disbursements Section 1)
Numeric Field	A field which accepts numbers only.
Office Rent & Utilities	Costs of the Fund's facilities and related services.
Other Expenses	Expenses not included in any other expense reporting item.
Other Receipts	Receipts not included in any other revenue reporting item.
Other Recovery	Recoveries for which there is no UDS Recovery Code category defined. (Disbursements Section 1)
Positive/Negative Field Designator	The last position in the field that designates the value of a number.
Professional Expenses	Costs for professional services, including audit, accounting, actuarial, and other consulting not charged to an individual claim file, other than legal expenses. (Disbursements Section 2)
Receiver	The fiduciary authority responsible for the assets of an insolvent insurance company. Also referred to as Liquidator.
Receiver Distributions - All Other Sources	The amount of distributions received from sources other than statutory deposits, net of any amounts returned to the estate due to recalls. (Revenue Section)
Receiver Large Deductible Recovery	Amounts received from the Receiver/Liquidator for large deductible policies that are charged to an individual claim file. (Disbursements Section 1)
Recovery	An amount of money received from a person or a company as a repayment of loss or expense payments.
Required Data	The UDS elements which are essential to the successful transfer of information between the Receiver and the Fund. These fields must contain valid information as defined in the file format chapters of this manual.
Reserves	Amount representing potential claim-related liabilities under an insurance policy or future administrative expenses.
Return Premium	The amount due an insured after applying any unpaid premiums due to the insurance company to the unearned premium calculated due based on the cancellation method employed. (See "Unearned Premium").
Salvage Recovery	Amounts received on a claim due to the legal status giving an insurance company all rights to an insured's damaged property after settlement of their claim. (Disbursements Section 1)

Term	Definition
Second Injury Fund	Insurance fund set up by some states to encourage employers to hire handicapped workers. When workers with existing handicaps suffer further work-related injuries or diseases that result in total disability, the employer is responsible for the workers compensation benefit only for the second injury or disease. The Second Injury Fund makes up the difference between the benefit for total disability and the benefit for the second injury. Second Injury Funds are financed through general state revenues or assessments on workers compensation insurers.
Second Injury Recovery	Amounts received from a Second Injury Fund. (Disbursements Section 1)
Special Deposit - Received from Department of Insurance/Ancillary	Distributions received from an Insurance Department or an Ancillary Receiver for statutory deposits. The Special Deposits may be restricted to specific lines of business. (Revenue Section)
Statutory Deposit	An amount required to be deposited with a state insurance department for an insurer to be licensed in a particular state.
Subrogation	Those rights of the insured that under the terms of the policy automatically transfer to the insurer upon settlement of a loss. Subrogation refers to the proceeds of negotiations or legal actions against negligent third parties and may apply to either property or casualty coverages.
Subrogation Recovery	Amounts received on a claim due to the legal right defined in many insurance policies allowing an insurance company to pursue reimbursement from a third party responsible for a loss paid by an insured's carrier. (Disbursements Section 1)
Technical Support Group (TSG)	A group of technical personnel from Receivers and Funds established to develop the UDS.
Third Party Administrator (TPA)	Independent adjusting companies providing claims services to insurance companies and Funds.
Trailer Record	The last record in a file that defines the ending point of the file as well as information about the contents of the file. This information is used by the sending entity to advise the receiving entity of the type of transmission and data that is being sent. (See Chapter 4 for an example)
Transaction Codes	A 3-digit code for the type of transaction being processed.
Travel & Meetings Expense	Costs for all travel and meetings, excluding those amounts included in employee/contractor expenses for employee training and education. (Disbursements Section 2)
Unallocated Loss Adjustment Expense (ULAE)	See 'Loss Adjustment Expense' (LAE) for explanation. (Disbursements Section 2)
Unearned Premium (UEP)	That portion of the policy premium not earned as of the date of cancellation. This figure does not take into account the premiums actually paid by the insured (See "Return Premium").
Unearned Premium Expense	Costs associated with the payment of unearned/return premium claim payments and charged directly to an unearned/return premium claim file. (Disbursements Section 1)

Term	Definition
Unearned Premium Reserves	Estimated amounts as of the report date representing actual or potential unearned/return premium claim liabilities. (Outstanding Reserves Section)
Unearned/Return Premium Claim Payments	The amount paid by the Fund to an insured or other claimant after applying any statutory deductibles. (Disbursements Section 1)
Uniform Data Standard (UDS)	A set of file formats, data structures, naming conventions, coding tables, best practices and protocols, which enable Receivers and Funds to exchange data in a consistent manner.
Unknown Recovery	Amounts received for which the exact type of recovery is indeterminable. (Disbursements Section 1)

[Print Appendix](#)

Appendix

Examples relating to business processes

Included in the Appendix are different business processes, with examples of the UDS "C" and "D" Records. The UDS "D" Record examples illustrate both the preferred electronic and optional hard copy report (can be used until the electronic version is implemented). All but the first example are in an abbreviated format with only the pertinent lines included.

- [A.1 Quarterly Filing](#)
- [A.2 Loss Recoveries](#)
- [A.3 Receiver Large Deductible Recovery – Section 1 – Recovery Method](#)
- [A.4 Receiver Large Deductible Recovery – Receipts Method](#)
- [A.5 Adjusting & Other – Defense & Cost Containment Reserve Split](#)
- [A.6 Unallocated Loss Adjustment Expense](#)
- [A.7 Unallocated Loss Adjustment Expense Split Out](#)
- [A.8 TPA Expense Reclassification](#)

[Print Example A.1](#)[Return to Appendix](#)

A.1 Quarterly Filing

Listed below are links to an example of a quarterly filing. It includes an example of how a trial balance would roll up to the expense classifications, a condensed version of the UDS "C" Record showing relevant fields, the UDS "D" Record and the UDS Financial Report.

- [GL Mapping to UDS "D" Record](#)
- [UDS "C" Record \(Suppressed\)](#)
- [UDS Financial Report](#)
- [UDS "D" Record](#)

GL Mapping to UDS "D" Record for **Example A.1**

This table shows mapping of General Ledger accounts to corresponding UDS "D" Record fields. It may be used as reference for [Example A.1](#).

G/L Acct #	"C" Record Trans Code	Description	Current Quarter	Year to date	Inception to date	"D" Record Field #	
2200	130	Reserves - Loss			-1,222,102.86	68	Verifies total reported Loss Claims Reserves (Current Qtr Only)
2300	230	Reserves - DCC			-44,230.48	70	Verifies total reported Defense & Cost Containment Reserves (Current Qtr Only)
2400	230	Reserves - AO			-3,000.00	71	Verifies total reported Adjusting & Other Expense Reserves (Current Qtr Only)
2500	815	Reserves - UEP			-5,689.00	69	Verifies total reported Unearned Premium Reserves (Current Qtr Only)
2600		Reserves - Administrative			-40,000.00	73	Verifies total reported Administrative Expense Reserves (Current Qtr Only)
3000		Fund balance	-28,484.39	-28,484.39	1,266,333.34		Not Reported to Receiver
4000		Assessments	0.00	0.00	-500,000.00		Not Reported to Receiver
4500		Early access distributions	-25,000.00	-25,000.00	-125,000.00	58	Verifies totals reported Receiver Distributions
5300		Interest Income	-3,653.88	-3,653.88	-18,723.85		Not Reported to Receiver
5310		Interest on Special Deposit	-54.00	-54.00	-637.00	61	Verifies totals reported Other Receipts Receiver Distributions
5320		Investment expense	109.88	109.88	733.36		Not Reported to Receiver
6000	310	Claims loss paid	25,017.15	25,017.15	558,584.44	17	Verifies totals reported Loss Claim Payments
6070	530	Claims loss NW recovery	-14,106.56	-14,106.56	-28,138.86	24	Verifies totals reported Net Worth Recovery
6075	530	Claims loss Subrogation recovery	-7,500.00	-7,500.00	-10,500.00	21	Verifies totals reported Subrogation Recovery
6080	530	Claims loss Second Injury recovery	-458.00	-458.00	-1,458.00	23	Verifies totals reported Second Injury Recovery
6085	530	Claims loss Large Deductible Recovery	-100,000.00	-100,000.00	-100,000.00	27	Verifies totals reported Large Deductible Recovery
6200	410	Claims expense-DCC	7,628.10	7,628.10	58,734.17	30	Verifies totals reported Defense & Cost Containment Expense
6270	540	Claims expense NW recovery	-543.27	-543.27	-1,197.47	31	Verifies totals reported DCC Expense Recovery
6300	450	Claims expense-AO	980.00	980.00	4,388.00	32	Verifies totals reported Adjusting & Other (AO) Expenses
6500	820	UEP Paid	0.00	0.00	980.00	28	Verifies totals reported Unearned Premium Claim Payments

G/L Acct #	Description	Current Quarter	Year to date	Inception to date	"D" Record Expense Field #	"D" Record Expense Categories	Current Quarter	Year to date	Inception to date
7000	Salaries	1,412.87	1,412.87	26,530.63	39	Employee/Contractor Expense	2,098.84	2,098.84	35,447.19
7050	TPA expense	896.00	896.00	6,321.00	37	Claims/Adjusting Expense	896.00	896.00	6,321.00
7080	Temp help	0.00	0.00	316.11	39				
7100	Benefits	435.01	435.01	6,406.69	39				
7300	Payroll taxes	250.96	250.96	2,193.76	39				
7400	Travel	2,122.00	2,122.00	7,799.02	42	Travel & Meetings Expenses	2,122.00	2,122.00	9,703.67
7401	Travel -direct	0.00	0.00	1,904.65	42				
7500	Legal	458.00	458.00	4,311.29	40	Legal	458.00	458.00	7,302.05
7501	Legal - direct	0.00	0.00	2,990.76	40				
7510	Auditing	0.00	0.00	2,669.45	41	Professional Expense (other than legal)	666.66	666.66	6,414.59
7511	Auditing -direct	666.66	666.66	3,587.49	41				
7520	Consultants	0.00	0.00	157.65	41				
7530	NCIGF dues	5,364.15	5,364.15	14,705.87	44				
7600	Insurance	0.00	0.00	5,499.92	44				
7700	Rent	500.00	500.00	4,505.39	43	Office Rent & Utilities	579.00	579.00	4,819.40
7710	Utilities	79.00	79.00	314.01	43				
7730	Telephone	13.00	13.00	1,784.48	44	General Office Expenses	5,670.70	5,670.70	33,955.90
7731	Telephone-direct	2.08	2.08	24.61	44				
7750	Repairs/maintenance	0.00	0.00	678.44	44				
7800	Equip rentals	0.00	0.00	1,774.92	44				
8000	Bank charges	0.00	0.00	2,143.37	44				
8001	Bank charges -direct	138.30	138.30	1,883.72	44				
8010	Printing and stationery	0.00	0.00	1,094.84	44				
8020	Office supplies	0.00	0.00	1,371.90	44				
8030	Computer supplies	98.00	98.00	498.89	44				
8040	Postage	47.00	47.00	1,893.66	44				
8051	Express mail -direct	8.17	8.17	52.80	44				
8071	Dues and subscriptions	0.00	0.00	114.34	44				
8140	Taxes-other than payroll	0.00	0.00	434.14	44				
8300	Loss on disposal of equipment	325.00	325.00	325.00	47	Loss on disposal of equipment (Other Exp)	325.00	325.00	325.00
9000	Unallocated LAE			4,689.00	35	Unallocated LAE (Prior to v2.1)			4,689.00
Total admin		12,816.20	12,816.20	108,977.80			12,816.20	12,816.20	108,977.80

Suppressed UDS "C" Record Quarterly Filing for **Examples A.1**

The following is a representation of a UDS "C" Record showing fields relevant to [Example A.1](#):

Record Type	Insolvent Company	Fund Claim Number	Transaction Code	Transaction Date	Transaction Amount	Recovery Indicator Code	Expense Code
HEADER02 33333CST10ST01001201404102014010120140331P&C							
C	33333	1234	030	20140206	0+	0	
C	33333	1236	030	20140226	0+	0	
C	33333	1400	030	20140312	0+	0	
					0		
C	33333	1234	080	20140213	0+	0	
C	33333	1236	080	20140213	0+	0	
C	33333	1400	080	20140213	0+	0	
					0		
C	33333	1234	130	20140331	49111820+	0	
C	33333	1236	130	20140331	28947362+	0	
C	33333	1400	130	20140331	44151104+	0	
					122210286+		
C	33333	1234	230	20140331	2106542+	0	05
C	33333	1236	230	20140331	2316506+	0	05
C	33333	1400	230	20140331	300000+	0	
					4723048+		
C	33333	1234	310	20140315	719051+	0	
C	33333	1234	310	20140104	901857+	0	
C	33333	1234	310	20140202	301857+	0	
C	33333	1236	310	20140221	578950+	0	
					2501715+		
C	33333	1234	410	20140227	688116+	0	04
C	33333	1234	410	20140305	43430+	0	04
C	33333	1236	410	20140323	26264+	0	05
C	33333	1237	410	20140323	5000+	0	03
					762810+		
C	33333	1234	450	20140323	98000+	0	
					98000+		
C	33333	1234	530	20140326	1410656-	6	
					1410656-		
C	33333	1235	530	20140326	750000-	3	0
					750000-		
C	33333	1237	530	20140326	45800-	5	
					45800-		
C	33333	1234	540	20140326	54327-	6	04
					54327-		
C	33333	UEP123	815	20140326	568900+	0	
					568900+		
TRAILER 33333CST10ST01001201404102014010120140331P&C00000002300000129394776+							

Bold items are for illustration purpose only and are not part of the UDS "C" Record

UDS Financial Report for Example A.1

The following UDS Financial Report may be used for reference for [Example A.1](#):

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoo@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
DISBURSEMENTS						
Section 1 - Disbursements charged to individual claim						
Loss Claim Payments (Transcodes 310, 320)						
			25,017.15	25,017.15	558,584.44	1,222,102.86
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)					0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)			0.00	0.00	0.00	
Salvage Recovery (Code 2)			0.00	0.00	0.00	
Subrogation Recovery (Code 3)			-7,500.00	-7,500.00	-10,500.00	
Policy Deductible Recovery (Code 4)			0.00	0.00	0.00	
Second Injury Recovery (Code 5)			-458.00	-458.00	-1,458.00	
Net Worth Recovery (Code 6)			-14,106.56	-14,106.56	-28,138.86	
Other Recovery (Code 7)			0.00	0.00	0.00	
Unknown Recovery (Code 8)			0.00	0.00	0.00	
Receiver Large Deductible Recovery (Code 9)			0.00	0.00	0.00	
Unearned Premium Claim Payments (Transcode 820, 825)			0.00	0.00	980.00	5,689.00

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)					0.00	
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)			7,628.10	7,628.10	58,734.17	44,230.48
DCC Expense Recovery (Negative Transcode 540)			-543.27	-543.27	-1,197.47	
Adjusting & Other (AO) Expenses (Transcode 450, 470)			980.00	980.00	4,388.00	3,000.00
AO Expense Recovery (Transcode 550)			0.00	0.00	0.00	
Unearned Premium Expense (Transcode 870)			0.00	0.00	0.00	
Sub-Total (UDS "C" Record)			11,017.42	11,017.42	581,392.28	1,275,022.34
Reclassifications to Section 2 (negative amount)			0.00	0.00	0.00	
Sub-total Section 1			11,017.42	11,017.42	581,392.28	1,275,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Disbursements not charged to individual claim						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					4,689.00	
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			896.00	896.00	6,321.00	
Medical Cost Containment			0.00	0.00	0.00	
Employee/ Contractor Expenses			2,098.84	2,098.84	35,447.19	
Legal			458.00	458.00	7,302.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	ido@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			0.00	0.00	0.00	
Sub-Total for Section 2			12,816.20	12,816.20	108,977.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			23,833.62	23,833.62	690,370.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary			25,000.00	25,000.00	125,000.00	
Receiver Distributions			0.00	0.00	0.00	
Large Deductible Reimbursements (prior to 1/1/05)					0.00	
Other Receipts: (Description)						
Interest on Special Deposit			54.00	54.00	637.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
TOTAL REVENUE			25,054.00	25,054.00	125,637.00	
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

UDS "D" Record for [Example A.1](#)

The following represents the field positions, field name and content of the header, detail and trailer records for an electronic UDS "D" Record.

Header Record Layout

1-20	21-25	26	27-28	29-30	31-32	33-34
RECORD NAME	INSOLVENT COMPANY	RECORD TYPE	FROM STATE	FROM LOCATION	TO STATE	TO LOCATION
HEADER02	33333	D	ST	10	ST	01

35-37	38-45	46-53	54-61	62-64
BATCH NUMBER	REPORTING DATE	REPORTING PERIOD - From Date	REPORTING PERIOD - Through Date	INSURANCE TYPE
001	20140421	20140101	20140331	P&C

65	66-1702
REPLACEMENT FILE INDICATOR	RECORD FILLER
N	

Detail Record Layout

1	2-6	7-8	9-10	11-18	19	20-49	50-79	
REPORTING PERIOD	RECORD TYPE	INSOLVENT COMPANY	FILE LOCATION STATE	FILE LOCATION CODE	REPORTING PERIOD ENDING	PERIOD COVERED	FUND NAME	FUND ADDRESS LINE #1
Current Quarter	D	33333	ST	10	20140331		1 Insurance Guaranty Association	100 Main Street
Year-to-Date	D	33333	ST	10	20140331		2 Insurance Guaranty Association	100 Main Street
Inception-to-Date	D	33333	ST	10	20140331		3 Insurance Guaranty Association	100 Main Street

80-109	110-134	135-136	137-145	146-175	176-205	206-215	216-245
FUND ADDRESS LINE #2	FUND CITY	FUND STATE	FUND ZIP CODE	FUND CONTACT	TITLE	PHONE	EMAIL ADDRESS
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org

246-258	259-271	272-284	285-297	298-310	311-323	324-336	337-349
LOSS CLAIM PAYMENTS	TOTAL LOSS RECOVERIES (PRIOR)	MULTIPLE TYPE RECOVERY	SALVAGE RECOVERY	SUBROGATION RECOVERY	POLICY DEDUCTIBLE RECOVERY	SECOND INJURY RECOVERY	NET WORTH RECOVERY
000002501715+	000000000000	000000000000	000000000000	00000750000-	000000000000	00000045800-	000001410656-
000002501715+	000000000000	000000000000	000000000000	00000750000-	000000000000	00000045800-	000001410656-
000055858444+	000000000000	000000000000	000000000000	000001050000-	000000000000	000000145800-	000002813886-

350-362	363-375	376-388	389-401	402-414	415-427	428-440	441-453
OTHER RECOVERY	UNKNOWN RECOVERY	RECEIVER LARGE DEDUCTIBLE RECOVERY	UNEARNED PREMIUM CLAIM PAYMENTS	TOTAL LAE (PRIOR)	DEFENSE & COST CONTAINMENT EXPENSE	DCC EXPENSE RECOVERY	ADJUSTING & OTHER (AO) EXPENSES
000000000000	000000000000	000000000000	000000000000	000000000000	00000762810+	00000054327-	00000098000+
000000000000	000000000000	000000000000	000000000000	000000000000	00000762810+	00000054327-	00000098000+
000000000000	000000000000	000000000000	00000098000+	000000000000	00005873417+	000000119747-	000000438800+

454-466	467-479	480-492	493-505	506-518	519-531	532-544	545-557
AO EXPENSE RECOVERY	UNEARNED PREMIUM EXPENSE	Reclassifications to Section 2	UNALLOCATED LAE (Prior)	CLAIMS/ADJUSTING EXPENSE	MEDICAL COST CONTAINMENT	EMPLOYEE/CONTRACTOR EXPENSES	LEGAL
000000000000	000000000000	000000000000	000000000000	00000089600+	000000000000	000000209884+	00000045800+
000000000000	000000000000	000000000000	000000000000	00000089600+	000000000000	000000209884+	00000045800+
000000000000	000000000000	000000000000	000000468900+	000000632100+	000000000000	000003544719+	000000730205+

REPORTING PERIOD	558-570 PROFESSIONAL EXPENSES	571-583 TRAVEL & MEETINGS EXPENSES	584-596 OFFICE RENT & UTILITIES	597-609 GENERAL OFFICE EXPENSES	610-622 INTEREST ON BORROWED FUNDS	623-635 INVESTMENT MANAGER FEES	636-699 DESCRIPTION - OTHER EXPENSES Line #1	700-712 OTHER EXPENSES LINE #1
Current Quarter	00000066666+	000000212200+	00000057900+	00000567070+	00000000000	00000000000	Loss on disposal of equipment	00000032500+
Year-to-Date	00000066666+	000000212200+	00000057900+	00000567070+	00000000000	00000000000	Loss on disposal of equipment	00000032500+
Inception-to-Date	000000641459+	000000970367+	000000481940+	000003395590+	00000000000	00000000000	Loss on disposal of equipment	00000032500+

713-776 DESCRIPTION - OTHER EXPENSES Line #2	777-789 OTHER EXPENSES LINE #2	790-853 DESCRIPTION - OTHER EXPENSES Line #3	854-866 OTHER EXPENSES LINE #3	867-930 DESCRIPTION - OTHER EXPENSES Line #4	931-943 OTHER EXPENSES LINE #4	944-956 Reclassifications from Section 1	957 Cost Accounting Allocation Code
	00000000000		00000000000		00000000000	00000000000	0
	00000000000		00000000000		00000000000	00000000000	0
	00000000000		00000000000		00000000000	00000000000	0

958-970 SPECIAL DEPOSIT	971-983 RECEIVER DISTRIBUTIONS	984-996 LARGE DEDUCTIBLE REIMBURSEMENTS (prior to 1/1/05)	997-1060 DESCRIPTION - OTHER RECEIPTS Line #1	1061-1073 OTHER RECEIPTS LINE #1	1074-1137 DESCRIPTION - OTHER RECEIPTS Line #2	1138-1150 OTHER RECEIPTS LINE #2
00000250000+	00000000000	00000000000	Interest on special d	00000005400+		00000000000
00000250000+	00000000000	00000000000	Interest on special d	00000005400+		00000000000
00001250000+	00000000000	00000000000	Interest on special d	00000063700+		00000000000

1151-1214 DESCRIPTION - OTHER RECEIPTS Line #3	1215-1227 OTHER RECEIPTS LINE #3	1228-1291 DESCRIPTION - OTHER RECEIPTS Line #4	1292-1304 OTHER RECEIPTS LINE #4	1305-1317 LOSS CLAIMS RESERVES	1318-1330 UNEARNED PREMIUM RESERVES	1331-1343 DEFENSE & COST CONTAINMENT (DCC) RESERVES	1344-1356 ADJUSTING & OTHER (AO) EXPENSES RESERVES
	00000000000		00000000000	000122210286+	00000568900+	000004423048+	00000300000+
	00000000000		00000000000	00000000000	00000000000	00000000000	00000000000
	00000000000		00000000000	00000000000	00000000000	00000000000	00000000000

1357-1369 LUMP SUM DCC & AO EXPENSE RESERVE	1370-1382 LUMP SUM ADMINISTRATIVE EXPENSE RESERVE	1383-1702 COMMENTS
00000000000	00000400000+	
00000000000	00000000000	
00000000000	00000000000	

Trailer Record Layout

1-20 RECORD NAME	21-25 INSOLVENT COMPANY	26 RECORD TYPE	27-28 FROM STATE	29-30 LOCATION	31-32 TO STATE	33-34 TO LOCATION	35-37 BATCH NUMBER	239-1702 Record Filler
TRAILER	33333	D	ST		10	ST	01	001

38-45 REPORTING DATE	46-53 REPORTING PERIOD - From Date	54-61 REPORTING PERIOD - Through Date	62-64 INSURANCE TYPE	65-73 RECORD COUNT
20140421	20140101	20140331	P&C	000000003

74-88 Total Reserves - Section 1	89-103 Total Reserves - Section 2	104-118 Total Current Quarter Expenses - Section 1	119-133 Total Current Quarter Expenses - Section 2	134-148 Total Current Quarter Revenue
00000127502234+	000000004000000+	00000001101742+	00000001281620+	00000002505400+

149-163 TOTAL YTD EXPENSES - SECTION 1	164-178 TOTAL YTD EXPENSES - SECTION 2	179-193 TOTAL YTD REVENUE	194-208 TOTAL ITD EXPENSES - SECTION 1	209-223 TOTAL ITD EXPENSES - SECTION 2	224-238 TOTAL ITD REVENUE	239-1702 RECORD FILLER
00000001101742+	00000001281620+	00000002505400-	00000058139228+	00000010897780+	00000012563700+	

[Print Example A.2](#)

[Return to Appendix](#)

A.2 Loss Recoveries

Listed below are links to an example of loss recoveries (transaction code 530) of \$7,500 and \$458 charged directly to a claim file and included in the UDS "C" Record and reported in Section 1 of the UDS "D" Record.

- [GL Mapping to UDS "D" Record](#)
- [UDS "C" Record \(Suppressed\)](#)
- [UDS Financial Report](#)
- [UDS "D" Record](#)

GL Mapping to UDS "D" Record for **Example A.2**

This table shows mapping of General Ledger accounts to corresponding UDS "D" Record fields. It may be used as reference for [Example A.2](#).

G/L Acct #	"C" Record Trans Code	Description	Current Quarter	Year to date	Inception to date	"D" Record Field #	
2200	130	Reserves - Loss			-1,222,102.86	68	Verifies total reported Loss Claims Reserves (Current Qtr Only)
2300	230	Reserves - DCC			-44,230.48	70	Verifies total reported Defense & Cost Containment Reserves (Current Qtr Only)
2400	230	Reserves - AO			-3,000.00	71	Verifies total reported Adjusting & Other Expense Reserves (Current Qtr Only)
2500	815	Reserves - UEP			-5,689.00	69	Verifies total reported Unearned Premium Reserves (Current Qtr Only)
2600		Reserves - Administrative			-40,000.00	73	Verifies total reported Administrative Expense Reserves (Current Qtr Only)
3000		Fund balance	-28,484.39	-28,484.39	1,266,333.34		Not Reported to Receiver
4000		Assessments	0.00	0.00	-500,000.00		Not Reported to Receiver
4500		Early access distributions	-25,000.00	-25,000.00	-125,000.00	58	Verifies totals reported Receiver Distributions
5300		Interest Income	-3,653.88	-3,653.88	-18,723.85		Not Reported to Receiver
5310		Interest on Special Deposit	-54.00	-54.00	-637.00	61	Verifies totals reported Other Receipts Receiver Distributions
5320		Investment expense	109.88	109.88	733.36		Not Reported to Receiver
6000	310	Claims loss paid	25,017.15	25,017.15	558,584.44	17	Verifies totals reported Loss Claim Payments
6070	530	Claims loss NW recovery	-14,106.56	-14,106.56	-28,138.86	24	Verifies totals reported Net Worth Recovery
6075	530	Claims loss Subrogation recovery	-7,500.00	-7,500.00	-10,500.00	21	Verifies totals reported Subrogation Recovery
6080	530	Claims loss Second Injury recovery	-458.00	-458.00	-1,458.00	23	Verifies totals reported Second Injury Recovery
6085	530	Claims loss Large Deductible Recovery	-100,000.00	-100,000.00	-100,000.00	27	Verifies totals reported Large Deductible Recovery
6200	410	Claims expense-DCC	7,628.10	7,628.10	58,734.17	30	Verifies totals reported Defense & Cost Containment Expense
6270	540	Claims expense NW recovery	-543.27	-543.27	-1,197.47	31	Verifies totals reported DCC Expense Recovery
6300	450	Claims expense-AO	980.00	980.00	4,388.00	35 and 55	Reclassification from Section 1 to Section 2
6500	820	UEP Paid	0.00	0.00	980.00	28	Verifies totals reported Unearned Premium Claim Payments

G/L Acct #	Description	Current Quarter	Year to date	Inception to date	"D" Record Expense Field #	"D" Record Expense Categories	Current Quarter	Year to date	Inception to date
7000	Salaries	1,412.87	1,412.87	26,530.63	39	Employee/Contractor Expense	2,994.84	2,994.84	41,768.19
7050	TPA expense	0.00	0.00	0.00	37	Claims/Adjusting Expense	0.00	0.00	0.00
7080	Temp help	896.00	896.00	6,637.11	39				
7100	Benefits	435.01	435.01	6,406.69	39				
7300	Payroll taxes	250.96	250.96	2,193.76	39				
7400	Travel	2,122.00	2,122.00	7,799.02	42	Travel & Meetings Expenses	2,122.00	2,122.00	9,703.67
7401	Travel -direct	0.00	0.00	1,904.65	42				
7500	Legal	458.00	458.00	4,311.29	40	Legal	458.00	458.00	7,302.05
7501	Legal - direct	0.00	0.00	2,990.76	40				
7510	Auditing	0.00	0.00	2,669.45	41	Professional Expense (other than legal)	666.66	666.66	6,414.59
7511	Auditing -direct	666.66	666.66	3,587.49	41				
7520	Consultants	0.00	0.00	157.65	41				
7530	NCIGF dues	5,364.15	5,364.15	14,705.87	44				
7600	Insurance	0.00	0.00	5,499.92	44				
7700	Rent	500.00	500.00	4,505.39	43	Office Rent & Utilities	579.00	579.00	4,819.40
7710	Utilities	79.00	79.00	314.01	43				
7730	Telephone	13.00	13.00	1,784.48	44	General Office Expenses	5,670.70	5,670.70	33,955.90
7731	Telephone-direct	2.08	2.08	24.61	44				
7750	Repairs/maintenance	0.00	0.00	678.44	44				
7800	Equip rentals	0.00	0.00	1,774.92	44				
8000	Bank charges	0.00	0.00	2,143.37	44				
8001	Bank charges -direct	138.30	138.30	1,883.72	44				
8010	Printing and stationery	0.00	0.00	1,094.84	44				
8020	Office supplies	0.00	0.00	1,371.90	44				
8030	Computer supplies	98.00	98.00	498.89	44				
8040	Postage	47.00	47.00	1,893.66	44				
8051	Express mail -direct	8.17	8.17	52.80	44				
8071	Dues and subscriptions	0.00	0.00	114.34	44				
8140	Taxes-other than payroll	0.00	0.00	434.14	44				
8300	Loss on disposal of equipment	325.00	325.00	325.00	47	Loss on disposal of equipment (Other Exp)	325.00	325.00	325.00
9000	Unallocated LAE			4,689.00	35	Unallocated LAE (Prior to v2.1)			4,689.00
Total admin		12,816.20	12,816.20	108,977.80			12,816.20	12,816.20	108,977.80

Suppressed UDS "C" Record Quarterly Filing for [Example A.2](#)

The following is a representation of a UDS "C" Record showing fields relevant to [Example A.2](#):

Record Type	Insolvent Company	Fund Claim Number	Transaction Code	Transaction Date	Transaction Amount	Recovery Indicator Code	Expense Code
HEADER02 33333CST10ST01001201404102014010120140331P&C							
C	33333	1234	030	20140206	0+	0	
C	33333	1236	030	20140226	0+	0	
C	33333	1400	030	20140312	0+	0	
					0		
C	33333	1234	080	20140213	0+	0	
C	33333	1236	080	20140213	0+	0	
C	33333	1400	080	20140213	0+	0	
					0		
C	33333	1234	130	20140331	49111820+	0	
C	33333	1236	130	20140331	28947362+	0	
C	33333	1400	130	20140331	44151104+	0	
					122210286+		
C	33333	1234	230	20140331	2106542+	0	05
C	33333	1236	230	20140331	2316506+	0	05
C	33333	1400	230	20140331	300000+	0	
					4723048+		
C	33333	1234	310	20140315	719051+	0	
C	33333	1234	310	20140104	901857+	0	
C	33333	1234	310	20140202	301857+	0	
C	33333	1236	310	20140221	578950+	0	
					2501715+		
C	33333	1234	410	20140227	688116+	0	04
C	33333	1234	410	20140305	43430+	0	04
C	33333	1236	410	20140323	26264+	0	05
C	33333	1237	410	20140323	5000+	0	03
					762810+		
C	33333	1234	450	20140323	98000+	0	
					98000+		
C	33333	1234	530	20140326	1410656-	6	
					1410656-		
C	33333	1235	530	20140326	750000-	3	0
					750000-		
C	33333	1237	530	20140326	45800-	5	
					45800-		
C	33333	1234	540	20140326	54327-	6	04
					54327-		
C	33333	UEP123	815	20140326	568900+	0	
					568900+		
TRAILER 33333CST10ST01001201404102014010120140331P&C00000002300000129394776+							

Bold items are for illustration purpose only and are not part of the UDS "C" Record

UDS Financial Report for Example A.2

The following UDS Financial Report may be used for reference for [Example A.2](#):

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014
100 Main Street				Anytown	ST	99999
				Fund City	Fund State	Fund Zip Code
Fund Address						
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoo@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
DISBURSEMENTS						
Section 1 - Disbursements charged to individual claim						
Loss Claim Payments (Transcodes 310, 320)						
			25,017.15	25,017.15	558,584.44	1,222,102.86
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)					0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdove@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)			0.00	0.00	0.00	
Salvage Recovery (Code 2)			0.00	0.00	0.00	
Subrogation Recovery (Code 3)			-7,500.00	-7,500.00	-10,500.00	
Policy Deductible Recovery (Code 4)			0.00	0.00	0.00	
Second Injury Recovery (Code 5)			-458.00	-458.00	-1,458.00	
Net Worth Recovery (Code 6)			-14,106.56	-14,106.56	-28,138.86	
Other Recovery (Code 7)			0.00	0.00	0.00	
Unknown Recovery (Code 8)			0.00	0.00	0.00	
Receiver Large Deductible Recovery (Code 9)			0.00	0.00	0.00	
Unearned Premium Claim Payments (Transcode 820, 825)			0.00	0.00	980.00	5,689.00

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)					0.00	
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)			7,628.10	7,628.10	58,734.17	44,230.48
DCC Expense Recovery (Negative Transcode 540)			-543.27	-543.27	-1,197.47	
Adjusting & Other (AO) Expenses (Transcode 450, 470)			980.00	980.00	4,388.00	3,000.00
AO Expense Recovery (Transcode 550)			0.00	0.00	0.00	
Unearned Premium Expense (Transcode 870)			0.00	0.00	0.00	
Sub-Total (UDS "C" Record)			11,017.42	11,017.42	581,392.28	1,275,022.34
Reclassifications to Section 2 (negative amount)			0.00	0.00	0.00	
Sub-total Section 1			11,017.42	11,017.42	581,392.28	1,275,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Disbursements not charged to individual claim						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					4,689.00	
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			896.00	896.00	6,321.00	
Medical Cost Containment			0.00	0.00	0.00	
Employee/ Contractor Expenses			2,098.84	2,098.84	35,447.19	
Legal			458.00	458.00	7,302.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	ido@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			0.00	0.00	0.00	
Sub-Total for Section 2			12,816.20	12,816.20	108,977.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			23,833.62	23,833.62	690,370.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary			25,000.00	25,000.00	125,000.00	
Receiver Distributions			0.00	0.00	0.00	
Large Deductible Reimbursements (prior to 1/1/05)					0.00	
Other Receipts: (Description)						
Interest on Special Deposit			54.00	54.00	637.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
TOTAL REVENUE			25,054.00	25,054.00	125,637.00	
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

UDS "D" Record for [Example A.2](#)

The following represents the field positions, field name and content of the header, detail and trailer records for an electronic UDS "D" Record.

Header Record Layout

1-20	21-25	26	27-28	29-30	31-32	33-34
RECORD NAME	INSOLVENT COMPANY	RECORD TYPE	FROM STATE	FROM LOCATION	TO STATE	TO LOCATION
HEADER02	33333	D	ST	10	ST	01

35-37	38-45	46-53	54-61	62-64
BATCH NUMBER	REPORTING DATE	REPORTING PERIOD - From Date	REPORTING PERIOD - Through Date	INSURANCE TYPE
001	20140421	20140101	20140331	P&C

65	66-1702
REPLACEMENT FILE INDICATOR	RECORD FILLER
N	

Detail Record Layout

1	2-6	7-8	9-10	11-18	19	20-49	50-79	
REPORTING PERIOD	RECORD TYPE	INSOLVENT COMPANY	FILE LOCATION STATE	FILE LOCATION CODE	REPORTING PERIOD ENDING	PERIOD COVERED	FUND NAME	FUND ADDRESS LINE #1
Current Quarter	D	33333	ST	10	20140331		1 Insurance Guaranty Association	100 Main Street
Year-to-Date	D	33333	ST	10	20140331		2 Insurance Guaranty Association	100 Main Street
Inception-to-Date	D	33333	ST	10	20140331		3 Insurance Guaranty Association	100 Main Street

80-109	110-134	135-136	137-145	146-175	176-205	206-215	216-245
FUND ADDRESS LINE #2	FUND CITY	FUND STATE	FUND ZIP CODE	FUND CONTACT	TITLE	PHONE	EMAIL ADDRESS
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org

246-258	259-271	272-284	285-297	298-310	311-323	324-336	337-349
LOSS CLAIM PAYMENTS	TOTAL LOSS RECOVERIES (PRIOR)	MULTIPLE TYPE RECOVERY	SALVAGE RECOVERY	SUBROGATION RECOVERY	DEDUCTIBLE RECOVERY	SECOND INJURY RECOVERY	NET WORTH RECOVERY
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000055858444+	000000000000	000000000000	000000000000	000001050000-	000000000000	000000145800-	000002813886-

350-362	363-375	376-388	389-401	402-414	415-427	428-440	441-453
OTHER RECOVERY	UNKNOWN RECOVERY	RECEIVER LARGE DEDUCTIBLE RECOVERY	UNEARNED PREMIUM CLAIM PAYMENTS	TOTAL LAE (PRIOR)	DEFENSE & COST CONTAINMENT EXPENSE	DCC EXPENSE RECOVERY	ADJUSTING & OTHER (AO) EXPENSES
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000098000+	000000000000	000005873417+	000000119747-	000000438800+

454-466	467-479	480-492	493-505	506-518	519-531	532-544	545-557
AO EXPENSE RECOVERY	UNEARNED PREMIUM EXPENSE	Reclassifications to Section 2	UNALLOCATED LAE (Prior)	CLAIMS/ADJUSTING EXPENSE	MEDICAL COST CONTAINMENT	EMPLOYEE/CONTRACTOR EXPENSES	LEGAL
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000468900+	000000632100+	000000000000	000003544719+	000000730205+

REPORTING PERIOD	558-570 PROFESSIONAL EXPENSES	571-583 TRAVEL & MEETINGS EXPENSES	584-596 OFFICE RENT & UTILITIES	597-609 GENERAL OFFICE EXPENSES	610-622 INTEREST ON BORROWED FUNDS	623-635 INVESTMENT MANAGER FEES	636-699 DESCRIPTION - OTHER EXPENSES Line #1	700-712 OTHER EXPENSES LINE #1
Current Quarter	00000066666+	000000212200+	00000057900+	00000567070+	000000000000	000000000000	Loss on disposal of equipment	00000032500+
Year-to-Date	00000066666+	000000212200+	00000057900+	00000567070+	000000000000	000000000000	Loss on disposal of equipment	00000032500+
Inception-to-Date	00000641459+	00000970367+	00000481940+	000003395590+	000000000000	000000000000	Loss on disposal of equipment	00000032500+

713-776 DESCRIPTION - OTHER EXPENSES Line #2	777-789 OTHER EXPENSES LINE #2	790-853 DESCRIPTION - OTHER EXPENSES Line #3	854-866 OTHER EXPENSES LINE #3	867-930 DESCRIPTION - OTHER EXPENSES Line #4	931-943 OTHER EXPENSES LINE #4	944-956 Reclassifications from Section 1	957 Cost Accounting Allocation Code
	000000000000		000000000000		000000000000	000000000000	0
	000000000000		000000000000		000000000000	000000000000	0
	000000000000		000000000000		000000000000	000000000000	0

958-970 SPECIAL DEPOSIT	971-983 RECEIVER DISTRIBUTIONS	984-996 LARGE DEDUCTIBLE REIMBURSEMENTS (prior to 1/1/05)	997-1060 DESCRIPTION - OTHER RECEIPTS Line #1	1061-1073 OTHER RECEIPTS LINE #1	1074-1137 DESCRIPTION - OTHER RECEIPTS Line #2	1138-1150 OTHER RECEIPTS LINE #2
000002500000+	000000000000	000000000000	Interest on special d	000000005400+		000000000000
000002500000+	000000000000	000000000000	Interest on special d	000000005400+		000000000000
000012500000+	000000000000	000000000000	Interest on special d	00000063700+		000000000000

1151-1214 DESCRIPTION - OTHER RECEIPTS Line #3	1215-1227 OTHER RECEIPTS LINE #3	1228-1291 DESCRIPTION - OTHER RECEIPTS Line #4	1292-1304 OTHER RECEIPTS LINE #4	1305-1317 LOSS CLAIMS RESERVES	1318-1330 UNEARNED PREMIUM RESERVES	1331-1343 DEFENSE & COST CONTAINMENT (DCC) RESERVES	1344-1356 ADJUSTING & OTHER (AO) EXPENSES RESERVES
	000000000000		000000000000	000122210286+	000000568900+	000004423048+	00000300000+
	000000000000		000000000000	000000000000	000000000000	000000000000	000000000000
	000000000000		000000000000	000000000000	000000000000	000000000000	000000000000

1357-1369 LUMP SUM DCC & AO EXPENSE RESERVE	1370-1382 LUMP SUM ADMINISTRATIVE EXPENSE RESERVE	1383-1702 COMMENTS
000000000000	000004000000+	
000000000000	000000000000	
000000000000	000000000000	

Trailer Record Layout

1-20 RECORD NAME	21-25 INSOLVENT COMPANY	26 RECORD TYPE	27-28 FROM STATE	29-30 LOCATION	31-32 TO STATE	33-34 TO LOCATION	35-37 BATCH NUMBER	239-1702 Record Filler
TRAILER	33333	D	ST		10	ST	01	001

38-45 REPORTING DATE	46-53 REPORTING PERIOD - From Date	54-61 REPORTING PERIOD - Through Date	62-64 INSURANCE TYPE	65-73 RECORD COUNT
20140421	20140101	20140331	P&C	000000003

74-88 Total Reserves - Section 1	89-103 Total Reserves - Section 2	104-118 Total Current Quarter Expenses - Section 1	119-133 Total Current Quarter Expenses - Section 2	134-148 Total Current Quarter Revenue
00000127502234+	000000004000000+	00000001101742+	00000001281620+	00000002505400+

149-163 TOTAL YTD EXPENSES - SECTION 1	164-178 TOTAL YTD EXPENSES - SECTION 2	179-193 TOTAL YTD REVENUE	194-208 TOTAL ITD EXPENSES - SECTION 1	209-223 TOTAL ITD EXPENSES - SECTION 2	224-238 TOTAL ITD REVENUE	239-1702 RECORD FILLER
00000001101742+	00000001281620+	00000002505400-	00000058139228+	00000010897780+	00000012563700+	

[Print Example A.3](#)

[Return to Appendix](#)

A.3 Receiver Large Deductible Recovery – Section 1 – Recovery Method

Listed below are links to an example for a large deductible recovery of \$100,000 (transaction code 530, recovery indicator code 9), a \$3,000 Receiver Deductible Collection Fee (transaction code 410, expense indicator code 07) and a \$97,000 check to the Fund that are charged directly to a claim file and included in the UDS “C” Record and reported in Section 1 of the UDS “D” Record.

- [GL Mapping to UDS “D” Record](#)
- [UDS “C” Record \(Suppressed\)](#)
- [UDS Financial Report](#)
- [UDS “D” Record](#)

GL Mapping to UDS “D” Record for **Example A.3**

This table shows mapping of General Ledger accounts to corresponding UDS “D” Record fields. It may be used as reference for [Example A.3](#).

G/L Acct #	"C" Record Trans Code	Description	Current Quarter	Year to date	Inception to date	"D" Record Field #	
2200	130	Reserves - Loss			-1,222,102.86	68	Verifies total reported Loss Claims Reserves (Current Qtr Only)
2300	230	Reserves - DCC			-44,230.48	70	Verifies total reported Defense & Cost Containment Reserves (Current Qtr Only)
2400	230	Reserves - AO			-3,000.00	71	Verifies total reported Adjusting & Other Expense Reserves (Current Qtr Only)
2500	815	Reserves - UEP			-5,689.00	69	Verifies total reported Unearned Premium Reserves (Current Qtr Only)
2600		Reserves - Administrative			-40,000.00	73	Verifies total reported Administrative Expense Reserves (Current Qtr Only)
3000		Fund balance	-28,484.39	-28,484.39	1,266,333.34		Not Reported to Receiver
4000		Assessments	0.00	0.00	-500,000.00		Not Reported to Receiver
4500		Early access distributions	-25,000.00	-25,000.00	-125,000.00	58	Verifies totals reported Receiver Distributions
5300		Interest Income	-3,653.88	-3,653.88	-18,723.85		Not Reported to Receiver
5310		Interest on Special Deposit	-54.00	-54.00	-637.00	61	Verifies totals reported Other Receipts Receiver Distributions
5320		Investment expense	109.88	109.88	733.36		Not Reported to Receiver
6000	310	Claims loss paid	25,017.15	25,017.15	558,584.44	17	Verifies totals reported Loss Claim Payments
6070	530	Claims loss NW recovery	-14,106.56	-14,106.56	-28,138.86	24	Verifies totals reported Net Worth Recovery
6075	530	Claims loss Subrogation recovery	-7,500.00	-7,500.00	-10,500.00	21	Verifies totals reported Subrogation Recovery
6080	530	Claims loss Second Injury recovery	-458.00	-458.00	-1,458.00	23	Verifies totals reported Second Injury Recovery
6085	530	Claims loss Large Deductible Recovery	-100,000.00	-100,000.00	-100,000.00	27	Verifies totals reported Large Deductible Recovery
6200	410	Claims expense-DCC	7,628.10	7,628.10	58,734.17	30	Verifies totals reported Defense & Cost Containment Expense
6270	540	Claims expense NW recovery	-543.27	-543.27	-1,197.47	31	Verifies totals reported DCC Expense Recovery
6300	450	Claims expense-AO	980.00	980.00	4,388.00	35 and 55	Reclassification from Section 1 to Section 2
6500	820	UEP Paid	0.00	0.00	980.00	28	Verifies totals reported Unearned Premium Claim Payments

\$3,000.00 Receiver Deductible Collection Fee is a part of the \$7,628.10 figure.

G/L Acct #	Description	Current Quarter	Year to date	Inception to date	"D" Record Expense Field #	"D" Record Expense Categories	Current Quarter	Year to date	Inception to date
7000	Salaries	1,412.87	1,412.87	26,530.63	39	Employee/Contractor Expense	2,994.84	2,994.84	41,768.19
7050	TPA expense	0.00	0.00	0.00	37	Claims/Adjusting Expense	0.00	0.00	0.00
7080	Temp help	896.00	896.00	6,637.11	39				
7100	Benefits	435.01	435.01	6,406.69	39				
7300	Payroll taxes	250.96	250.96	2,193.76	39				
7400	Travel	2,122.00	2,122.00	7,799.02	42	Travel & Meetings Expenses	2,122.00	2,122.00	9,703.67
7401	Travel -direct	0.00	0.00	1,904.65	42				
7500	Legal	458.00	458.00	4,311.29	40	Legal	458.00	458.00	7,302.05
7501	Legal - direct	0.00	0.00	2,990.76	40				
7510	Auditing	0.00	0.00	2,669.45	41	Professional Expense (other than legal)	666.66	666.66	6,414.59
7511	Auditing -direct	666.66	666.66	3,587.49	41				
7520	Consultants	0.00	0.00	157.65	41				
7530	NCIGF dues	5,364.15	5,364.15	14,705.87	44				
7600	Insurance	0.00	0.00	5,499.92	44				
7700	Rent	500.00	500.00	4,505.39	43	Office Rent & Utilities	579.00	579.00	4,819.40
7710	Utilities	79.00	79.00	314.01	43				
7730	Telephone	13.00	13.00	1,784.48	44	General Office Expenses	5,670.70	5,670.70	33,955.90
7731	Telephone-direct	2.08	2.08	24.61	44				
7750	Repairs/maintenance	0.00	0.00	678.44	44				
7800	Equip rentals	0.00	0.00	1,774.92	44				
8000	Bank charges	0.00	0.00	2,143.37	44				
8001	Bank charges -direct	138.30	138.30	1,883.72	44				
8010	Printing and stationery	0.00	0.00	1,094.84	44				
8020	Office supplies	0.00	0.00	1,371.90	44				
8030	Computer supplies	98.00	98.00	498.89	44				
8040	Postage	47.00	47.00	1,893.66	44				
8051	Express mail -direct	8.17	8.17	52.80	44				
8071	Dues and subscriptions	0.00	0.00	114.34	44				
8140	Taxes-other than payroll	0.00	0.00	434.14	44				
8300	Loss on disposal of equipment	325.00	325.00	325.00	47	Loss on disposal of equipment (Other Exp)	325.00	325.00	325.00
9000	Unallocated LAE			4,689.00	35	Unallocated LAE (Prior to v2.1)			4,689.00
	Total admin	12,816.20	12,816.20	108,977.80			12,816.20	12,816.20	108,977.80

Suppressed UDS "C" Record Quarterly Filing for [Example A.3](#)

The following is a representation of a UDS "C" Record showing fields relevant to [Example A.3](#):

Record Type	Insolvent Company	Fund Claim Number	Transaction Code	Transaction Date	Transaction Amount	Recovery Indicator Code	Expense Code
HEADER02 33333CST10ST01001201404102014010120140331P&C							
C	33333	1234	030	20140206	0+	0	
C	33333	1236	030	20140226	0+	0	
C	33333	1400	030	20140312	0+	0	
					0		
C	33333	1234	080	20140213	0+	0	
C	33333	1236	080	20140213	0+	0	
C	33333	1400	080	20140213	0+	0	
					0		
C	33333	1234	130	20140331	49111820+	0	
C	33333	1236	130	20140331	28947362+	0	
C	33333	1400	130	20140331	44151104+	0	
					122210286+		
C	33333	1234	230	20140331	2106542+	0	05
C	33333	1236	230	20140331	2316506+	0	05
C	33333	1400	230	20140331	300000+	0	
					4723048+		
C	33333	1234	310	20140315	719051+	0	
C	33333	1234	310	20140104	901857+	0	
C	33333	1234	310	20140202	301857+	0	
C	33333	1236	310	20140221	578950+	0	
					2501715+		
C	33333	1234	410	20140227	388116+	0	04
C	33333	1234	410	20140227	300000+	0	07
C	33333	1234	410	20140305	43430+	0	04
C	33333	1236	410	20140323	26264+	0	05
C	33333	1237	410	20140323	5000+	0	03
					762810+		
C	33333	1234	450	20140323	98000+	0	
					98000+		
C	33333	1234	530	20140326	1410656-	6	
					1410656-		
C	33333	1235	530	20140326	750000-	3	0
					750000-		
C	33333	1237	530	20140326	45800-	5	
					45800-		
C	33333	1234	530	20140326	10000000-	9	
					10000000-		
C	33333	1234	540	20140326	54327-	6	04
					54327-		
C	33333	UEP123	815	20140326	568900+	0	
					568900+		
TRAILER 33333CST10ST01001201404102014010120140331P&C00000002300000129394776+							

Bold items are for illustration purpose only and are not part of the UDS "C" Record

UDS Financial Report for Example A.3

The following UDS Financial Report may be used for reference for [Example A.3](#):

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014
100 Main Street				Anytown	ST	99999
				Fund City	Fund State	Fund Zip Code
Fund Address						
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdove@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
DISBURSEMENTS						
Section 1 - Disbursements charged to individual claim						
Loss Claim Payments (Transcodes 310, 320)						
		25,017.15	25,017.15	558,584.44	1,222,102.86	
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)				0.00		

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)			0.00	0.00	0.00	
Salvage Recovery (Code 2)			0.00	0.00	0.00	
Subrogation Recovery (Code 3)			-7,500.00	-7,500.00	-10,500.00	
Policy Deductible Recovery (Code 4)			0.00	0.00	0.00	
Second Injury Recovery (Code 5)			-458.00	-458.00	-1,458.00	
Net Worth Recovery (Code 6)			-14,106.56	-14,106.56	-28,138.86	
Other Recovery (Code 7)			0.00	0.00	0.00	
Unknown Recovery (Code 8)			0.00	0.00	0.00	
Receiver Large Deductible Recovery (Code 9)			-100,000.00	-100,000.00	-100,000.00	
Unearned Premium Claim Payments (Transcode 820, 825)			0.00	0.00	980.00	5,689.00

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333		
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014		
100 Main Street				Anytown	ST	99999	
Fund Address				Fund City	Fund State	Fund Zip Code	
Fund Contact:	Jane Doe			Accountant			
Name				Title			
Phone:	8005555555		Email Address:	jdove@anyfund.org			
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)					0.00		
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)			7,628.10	7,628.10	58,734.17	44,230.48	
DCC Expense Recovery (Negative Transcode 540)			-543.27	-543.27	-1,197.47		
Adjusting & Other (AO) Expenses (Transcode 450, 470)			980.00	980.00	4,388.00	3,000.00	
AO Expense Recovery (Transcode 550)			0.00	0.00	0.00		
Unearned Premium Expense (Transcode 870)			0.00	0.00	0.00		
Sub-Total (UDS "C" Record)			-88,982.58	-88,982.58	481,392.28	1,275,022.34	
Reclassifications to Section 2 (negative amount)			0.00	0.00	0.00		
Sub-total Section 1			-88,982.58	-88,982.58	481,392.28	1,275,022.34	

\$3,000.00 Receiver Deductible Collection Fee is a part of the \$7,628.10 figure.

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Payments Not Charged to Individual Claims						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					4,689.00	
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			896.00	896.00	6,321.00	
Medical Cost Containment			0.00	0.00	0.00	
Employee/ Contractor Expenses			2,098.84	2,098.84	35,447.19	
Legal			458.00	458.00	7,302.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			0.00	0.00	0.00	
Sub-Total for Section 2			12,816.20	12,816.20	108,977.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			-76,166.38	-76,166.38	590,370.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary			25,000.00	25,000.00	125,000.00	
Receiver Distributions			0.00	0.00	0.00	
Large Deductible Reimbursements (prior to 1/1/05)					0.00	
Other Receipts: (Description)						
Interest on Special Deposit			54.00	54.00	637.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
TOTAL REVENUE			25,054.00	25,054.00	125,637.00	
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

UDS "D" Record for [Example A.3](#)

The following represents the field positions, field name and content of the header, detail and trailer records for an electronic UDS "D" Record.

Header Record Layout

1-20	21-25	26	27-28	29-30	31-32	33-34
RECORD NAME	INSOLVENT COMPANY	RECORD TYPE	FROM STATE	FROM LOCATION	TO STATE	TO LOCATION
HEADER02	33333	D	ST	10	ST	01

35-37	38-45	46-53	54-61	62-64
BATCH NUMBER	REPORTING DATE	REPORTING PERIOD - From Date	REPORTING PERIOD - Through Date	INSURANCE TYPE
001	20140421	20140101	20140331	P&C

65	66-1702
REPLACEMENT FILE INDICATOR	RECORD FILLER
N	

Detail Record Layout

1	2-6	7-8	9-10	11-18	19	20-49	50-79
REPORTING PERIOD	RECORD TYPE	INSOLVENT COMPANY	FILE LOCATION STATE	FILE LOCATION CODE	REPORTING PERIOD ENDING	PERIOD COVERED	FUND ADDRESS LINE #1
Current Quarter	D	33333	ST	10	20140331	1	Insurance Guaranty Association 100 Main Street
Year-to-Date	D	33333	ST	10	20140331	2	Insurance Guaranty Association 100 Main Street
Inception-to-Date	D	33333	ST	10	20140331	3	Insurance Guaranty Association 100 Main Street

80-109	110-134	135-136	137-145	146-175	176-205	206-215	216-245
FUND ADDRESS LINE #2	FUND CITY	FUND STATE	FUND ZIP CODE	FUND CONTACT	TITLE	PHONE	EMAIL ADDRESS
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org

246-258	259-271	272-284	285-297	298-310	311-323	324-336	337-349
LOSS CLAIM PAYMENTS	TOTAL LOSS RECOVERIES (PRIOR)	MULTIPLE TYPE RECOVERY	SALVAGE RECOVERY	SUBROGATION RECOVERY	POLICY DEDUCTIBLE RECOVERY	SECOND INJURY RECOVERY	NET WORTH RECOVERY
000002501715+	000000000000	000000000000	000000000000	00000750000-	000000000000	00000045800-	000001410656-
000002501715+	000000000000	000000000000	000000000000	00000750000-	000000000000	00000045800-	000001410656-
000055858444+	000000000000	000000000000	000000000000	000001050000-	000000000000	000000145800-	000002813886-

350-362	363-375	376-388	389-401	402-414	415-427	428-440	441-453
OTHER RECOVERY	UNKNOWN RECOVERY	RECEIVER LARGE DEDUCTIBLE RECOVERY	UNEARNED PREMIUM CLAIM PAYMENTS	TOTAL LAE (PRIOR)	DEFENSE & COST CONTAINMENT EXPENSE	DCC EXPENSE RECOVERY	ADJUSTING & OTHER (AO) EXPENSES
000000000000	000000000000	000010000000-	000000000000	000000000000	000000762810+	00000054327-	000000098000+
000000000000	000000000000	000010000000-	000000000000	000000000000	000000762810+	00000054327-	000000098000+
000000000000	000000000000	000010000000-	000000098000+	000000000000	000005873417+	000000119747-	000000438800+

454-466	467-479	480-492	493-505	506-518	519-531	532-544	545-557
AO EXPENSE RECOVERY	UNEARNED PREMIUM EXPENSE	Reclassifications to Section 2	UNALLOCATED LAE (Prior)	CLAIMS/ADJUSTING EXPENSE	MEDICAL COST CONTAINMENT	EMPLOYEE/CONTRACTOR EXPENSES	LEGAL
000000000000	000000000000	000000000000	000000000000	00000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000000000	00000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000468900+	000000632100-	000000000000	000003544719+	000000730205+

\$3,000.00 Receiver Deductible Collection Fee is a part of the \$7,628.10 figure.

REPORTING PERIOD	558-570 PROFESSIONAL EXPENSES	571-583 TRAVEL & MEETINGS EXPENSES	584-596 OFFICE RENT & UTILITIES	597-609 GENERAL OFFICE EXPENSES	610-622 INTEREST ON BORROWED FUNDS	623-635 INVESTMENT MANAGER FEES	636-699 DESCRIPTION - OTHER EXPENSES Line #1	700-712 OTHER EXPENSES LINE #1
Current Quarter	00000066666+	000000212200+	00000057900+	00000567070+	00000000000	00000000000	Loss on disposal of equipment	00000032500+
Year-to-Date	00000066666+	000000212200+	00000057900+	00000567070+	00000000000	00000000000	Loss on disposal of equipment	00000032500+
Inception-to-Date	000000641459+	000000970367+	000000481940+	000003395590+	00000000000	00000000000	Loss on disposal of equipment	00000032500+

713-776 DESCRIPTION - OTHER EXPENSES Line #2	777-789 OTHER EXPENSES LINE #2	790-853 DESCRIPTION - OTHER EXPENSES Line #3	854-866 OTHER EXPENSES LINE #3	867-930 DESCRIPTION - OTHER EXPENSES Line #4	931-943 OTHER EXPENSES LINE #4	944-956 Reclassifications from Section 1	957 Cost Accounting Allocation Code
	00000000000		00000000000		00000000000	00000000000	0
	00000000000		00000000000		00000000000	00000000000	0
	00000000000		00000000000		00000000000	00000000000	0

958-970 SPECIAL DEPOSIT	971-983 RECEIVER DISTRIBUTIONS	984-996 LARGE DEDUCTIBLE REIMBURSEMENTS (prior to 1/1/05)	997-1060 DESCRIPTION - OTHER RECEIPTS Line #1	1061-1073 OTHER RECEIPTS LINE #1	1074-1137 DESCRIPTION - OTHER RECEIPTS Line #2	1138-1150 OTHER RECEIPTS LINE #2
00000250000+	00000000000	00000000000	Interest on special d	00000005400+		00000000000
00000250000+	00000000000	00000000000	Interest on special d	00000005400+		00000000000
00001250000+	00000000000	00000000000	Interest on special d	00000063700+		00000000000

1151-1214 DESCRIPTION - OTHER RECEIPTS Line #3	1215-1227 OTHER RECEIPTS LINE #3	1228-1291 DESCRIPTION - OTHER RECEIPTS Line #4	1292-1304 OTHER RECEIPTS LINE #4	1305-1317 LOSS CLAIMS RESERVES	1318-1330 UNEARNED PREMIUM RESERVES	1331-1343 DEFENSE & COST CONTAINMENT (DCC) RESERVES	1344-1356 ADJUSTING & OTHER (AO) EXPENSES RESERVES
	00000000000		00000000000	000122210286+	00000568900+	000004423048+	00000300000+
	00000000000		00000000000	00000000000	00000000000	00000000000	00000000000
	00000000000		00000000000	00000000000	00000000000	00000000000	00000000000

1357-1369 LUMP SUM DCC & AO EXPENSE RESERVE	1370-1382 LUMP SUM ADMINISTRATIVE EXPENSE RESERVE	1383-1702 COMMENTS
00000000000	000004000000+	
00000000000	00000000000	
00000000000	00000000000	

Trailer Record Layout

1-20 RECORD NAME	21-25 INSOLVENT COMPANY	26 RECORD TYPE	27-28 FROM STATE	29-30 FROM LOCATION	31-32 TO STATE	33-34 TO LOCATION	35-37 BATCH NUMBER	239-1702 Record Filler
TRAILER	33333	D	ST		10	ST	01	001

38-45 REPORTING DATE	46-53 REPORTING PERIOD - From Date	54-61 REPORTING PERIOD - Through Date	62-64 INSURANCE TYPE	65-73 RECORD COUNT
20140421	20140101	20140331	P&C	000000003

74-88 Total Reserves - Section 1	89-103 Total Reserves - Section 2	104-118 Total Current Quarter Expenses - Section 1	119-133 Total Current Quarter Expenses - Section 2	134-148 Total Current Quarter Revenue
00000127502234+	000000004000000+	00000008898258-	00000001281620+	00000002505400+

149-163 TOTAL YTD EXPENSES - SECTION 1	164-178 TOTAL YTD EXPENSES - SECTION 2	179-193 TOTAL YTD REVENUE	194-208 TOTAL ITD EXPENSES - SECTION 1	209-223 TOTAL ITD EXPENSES - SECTION 2	224-238 TOTAL ITD REVENUE	239-1702 RECORD FILLER
00000008898258-	00000001281620+	00000002505400-	00000048139228+	00000010897780+	00000012563700+	

A.4 Receiver Large Deductible Recovery – Receipts Method

[Print Example A.4](#)

[Return to Appendix](#)

Listed below are links to an example for a large deductible recovery of \$103,000, a \$3,000 Receiver Deductible Collection Fee and a \$100,000 check to the Fund that are not charged to a claim file so it is not recorded as part of the UDS “C” Record below but is recorded in the Revenue Section of the UDS “D” Record.

- [GL Mapping to UDS “D” Record](#)
- [UDS “C” Record \(Suppressed\)](#)
- [UDS Financial Report](#)
- [UDS “D” Record](#)

GL Mapping to UDS “D” Record for **Example A.4**

This table shows mapping of General Ledger accounts to corresponding UDS “D” Record fields. It may be used as reference for [Example A.4](#).

G/L Acct #	"C" Record Trans Code	Description	Current Quarter	Year to date	Inception to date	"D" Record Field #	
2200	130	Reserves - Loss			-1,222,102.86	68	Used to verify total reported Loss Claims Reserves (Current Qtr Only)
2300	230	Reserves - DCC			-44,230.48	70	Used to verify total reported Defense & Cost Containment Reserves (Current Qtr Only)
2400	230	Reserves - AO			-3,000.00	71	Used to verify total reported Adjusting & Other Expense Reserves (Current Qtr Only)
2500	815	Reserves - UEP			-5,689.00	69	Used to verify total reported Unearned Premium Reserves (Current Qtr Only)
2600		Reserves - Administrative			-40,000.00	73	Used to verify total reported Administrative Expense Reserves (Current Qtr Only)
3000		Fund balance	-28,484.39	-28,484.39	1,266,333.34		Not Reported to Receiver
4000		Assessments	0.00	0.00	-500,000.00		Not Reported to Receiver
4500		Early access distributions	-25,000.00	-25,000.00	-125,000.00	58	Used to verify totals reported Receiver Distributions
5300		Interest Income	-3,653.88	-3,653.88	-18,723.85		Not Reported to Receiver
5310		Interest on Special Deposit	-54.00	-54.00	-637.00	61	Used to verify totals reported Other Receipts Receiver Distributions
5320		Investment expense	109.88	109.88	733.36		Not Reported to Receiver
5385		Large Deductible Recovery Net	-100,000.00	-100,000.00	-100,000.00	63 & 65	Used to verify totals reported Large Deductible Reimbursements & LLDR Admin Fee
6000	310	Claims loss paid	25,017.15	25,017.15	558,584.44	17	Used to verify totals reported Loss Claim Payments
6070	530	Claims loss NW recovery	-14,106.56	-14,106.56	-28,138.86	24	Used to verify totals reported Net Worth Recovery
6075	530	Claims loss Subrogation recovery	-7,500.00	-7,500.00	-10,500.00	21	Used to verify totals reported Subrogation Recovery
6080	530	Claims loss Second Injury recovery	-458.00	-458.00	-1,458.00	23	Used to verify totals reported Second Injury Recovery
6200	410	Claims expense-DCC	7,628.10	7,628.10	58,734.17	30	Used to verify totals reported Defense & Cost Containment Expense
6270	540	Claims expense NW recovery	-543.27	-543.27	-1,197.47	31	Used to verify totals reported DCC Expense Recovery
6300	450	Claims expense-AO	980.00	980.00	4,388.00	32	Used to verify totals reported Adjusting & Other (AO) Expenses
6500	820	UEP Paid	0.00	0.00	980.00	28	Used to verify totals reported Unearned Premium Claim Payments

G/L Acct #	Description	Current Quarter	Year to date	Inception to date	"D" Record Expense Field #	"D" Record Expense Categories	Current Quarter	Year to date	Inception to date
7000	Salaries	1,412.87	1,412.87	26,530.63	39	Employee/Contractor Expense	2,098.84	2,098.84	35,447.19
7050	TPA expense	896.00	896.00	6,321.00	37	Claims/Adjusting Expense	896.00	896.00	6,321.00
7080	Temp help	0.00	0.00	316.11	39				
7100	Benefits	435.01	435.01	6,406.69	39				
7300	Payroll taxes	250.96	250.96	2,193.76	39				
7400	Travel	2,122.00	2,122.00	7,799.02	42	Travel & Meetings Expenses	2,122.00	2,122.00	9,703.67
7401	Travel -direct	0.00	0.00	1,904.65	42				
7500	Legal	458.00	458.00	4,311.29	40	Legal	458.00	458.00	7,302.05
7501	Legal - direct	0.00	0.00	2,990.76	40				
7510	Auditing	0.00	0.00	2,669.45	41	Professional Expense (other than legal)	666.66	666.66	6,414.59
7511	Auditing -direct	666.66	666.66	3,587.49	41				
7520	Consultants	0.00	0.00	157.65	41				
7530	NCIGF dues	5,364.15	5,364.15	14,705.87	44				
7600	Insurance	0.00	0.00	5,499.92	44				
7700	Rent	500.00	500.00	4,505.39	43	Office Rent & Utilities	579.00	579.00	4,819.40
7710	Utilities	79.00	79.00	314.01	43				
7730	Telephone	13.00	13.00	1,784.48	44	General Office Expenses	5,670.70	5,670.70	33,955.90
7731	Telephone-direct	2.08	2.08	24.61	44				
7750	Repairs/maintenance	0.00	0.00	678.44	44				
7800	Equip rentals	0.00	0.00	1,774.92	44				
8000	Bank charges	0.00	0.00	2,143.37	44				
8001	Bank charges -direct	138.30	138.30	1,883.72	44				
8010	Printing and stationery	0.00	0.00	1,094.84	44				
8020	Office supplies	0.00	0.00	1,371.90	44				
8030	Computer supplies	98.00	98.00	498.89	44				
8040	Postage	47.00	47.00	1,893.66	44				
8051	Express mail -direct	8.17	8.17	52.80	44				
8071	Dues and subscriptions	0.00	0.00	114.34	44				
8140	Taxes-other than payroll	0.00	0.00	434.14	44				
8300	Loss on disposal of equipment	325.00	325.00	325.00	47	Loss on disposal of equipment (Other Exp)	325.00	325.00	325.00
9000	Unallocated LAE			4,689.00	36	Unallocated LAE (Prior to v2.1)			4,689.00
	Total admin	12,816.20	12,816.20	108,977.80			12,816.20	12,816.20	108,977.80

Suppressed UDS "C" Record Quarterly Filing for [Example A.4](#)

The following is a representation of a UDS "C" Record showing fields relevant to [Example A.4](#) Please note that the \$100,000 large deductible recovery is not included:

Record Type	Insolvent Company	Fund Claim Number	Transaction Code	Transaction Date	Transaction Amount	Recovery Indicator Code	Expense Code
HEADER02 33333CST10ST01001201404102014010120140331P&C							
C	33333	1234	030	20140206	0+	0	
C	33333	1236	030	20140226	0+	0	
C	33333	1400	030	20140312	0+	0	
					0		
C	33333	1234	080	20140213	0+	0	
C	33333	1236	080	20140213	0+	0	
C	33333	1400	080	20140213	0+	0	
					0		
C	33333	1234	130	20140331	49111820+	0	
C	33333	1236	130	20140331	28947362+	0	
C	33333	1400	130	20140331	44151104+	0	
					122210286+		
C	33333	1234	230	20140331	2106542+	0	05
C	33333	1236	230	20140331	2316506+	0	05
C	33333	1400	230	20140331	300000+	0	
					4723048+		
C	33333	1234	310	20140315	719051+	0	
C	33333	1234	310	20140104	901857+	0	
C	33333	1234	310	20140202	301857+	0	
C	33333	1236	310	20140221	578950+	0	
					2501715+		
C	33333	1234	410	20140227	688116+	0	04
C	33333	1234	410	20140305	43430+	0	04
C	33333	1236	410	20140323	26264+	0	05
C	33333	1237	410	20140323	5000+	0	03
					762810+		
C	33333	1234	450	20140323	98000+	0	
					98000+		
C	33333	1234	530	20140326	1410656-	6	
					1410656-		
C	33333	1235	530	20140326	750000-	3	0
					750000-		
C	33333	1237	530	20140326	45800-	5	
					45800-		
C	33333	1234	540	20140326	54327-	6	04
					54327-		
C	33333	UEP123	815	20140326	568900+	0	
					568900+		
TRAILER 33333CST10ST01001201404102014010120140331P&C00000002300000129394776+							

Bold items are for illustration purpose only and are not part of the UDS "C" Record

UDS Financial Report for Example A.4

The following UDS Financial Report may be used for reference for [Example A.4](#):

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoo@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
DISBURSEMENTS						
Section 1 - Disbursements charged to individual claim						
Loss Claim Payments (Transcodes 310, 320)						
		25,017.15	25,017.15	558,584.44	1,222,102.86	
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)				0.00		

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)			0.00	0.00	0.00	
Salvage Recovery (Code 2)			0.00	0.00	0.00	
Subrogation Recovery (Code 3)			-7,500.00	-7,500.00	-10,500.00	
Policy Deductible Recovery (Code 4)			0.00	0.00	0.00	
Second Injury Recovery (Code 5)			-458.00	-458.00	-1,458.00	
Net Worth Recovery (Code 6)			-14,106.56	-14,106.56	-28,138.86	
Other Recovery (Code 7)			0.00	0.00	0.00	
Unknown Recovery (Code 8)			0.00	0.00	0.00	
Receiver Large Deductible Recovery (Code 9)			0.00	0.00	0.00	
Unearned Premium Claim Payments (Transcode 820, 825)			0.00	0.00	980.00	5,689.00

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)					0.00	
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)			7,628.10	7,628.10	58,734.17	44,230.48
DCC Expense Recovery (Negative Transcode 540)			-543.27	-543.27	-1,197.47	
Adjusting & Other (AO) Expenses (Transcode 450, 470)			980.00	980.00	4,388.00	3,000.00
AO Expense Recovery (Transcode 550)			0.00	0.00	0.00	
Unearned Premium Expense (Transcode 870)			0.00	0.00	0.00	
Sub-Total (UDS "C" Record)			11,017.42	11,017.42	581,392.28	1,275,022.34
Reclassifications to Section 2 (negative amount)			0.00	0.00	0.00	
Sub-total Section 1			11,017.42	11,017.42	581,392.28	1,275,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	doe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Payments Not Charged to Individual Claims						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					0.00	
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			896.00	896.00	6,321.00	
Medical Cost Containment			0.00	0.00	0.00	
Employee/ Contractor Expenses			2,098.84	2,098.84	35,447.19	
Legal			458.00	458.00	11,991.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			0.00	0.00	0.00	
Sub-Total for Section 2			12,816.20	12,816.20	108,977.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			23,833.62	23,833.62	690,370.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary		25,000.00	25,000.00	125,000.00		
Receiver Distributions		0.00	0.00	0.00		
Large Deductible Reimbursements (prior to 1/1/05)				0.00		
Other Receipts: (Description)						
Interest on Special Deposit		54.00	54.00	637.00		
Large Deductible Recovery		103,000.00	103,000.00	103,000.00		
LLDR - 3% Admin Fee		-3,000.00	-3,000.00	-3,000.00		
		0.00	0.00	0.00		
TOTAL REVENUE		125,054.00	125,054.00	225,637.00		
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

UDS "D" Record for [Example A.4](#)

The following represents the field positions, field name and content of the header, detail and trailer records for an electronic UDS "D" Record.

Header Record Layout

1-20	21-25	26	27-28	29-30	31-32	33-34
RECORD NAME	INSOLVENT COMPANY	RECORD TYPE	FROM STATE	LOCATION	TO STATE	LOCATION
HEADER02	33333	D	ST	10	ST	01

35-37	38-45	46-53	54-61	62-64
BATCH NUMBER	REPORTING DATE	REPORTING PERIOD - From Date	REPORTING PERIOD - Through Date	INSURANCE TYPE
001	20140421	20140101	20140331	P&C

65	66-1702
REPLACEMENT FILE INDICATOR	RECORD FILLER
N	

Detail Record Layout

1	2-6	7-8	9-10	11-18	19	20-49	50-79	
REPORTING PERIOD	RECORD TYPE	INSOLVENT COMPANY	FILE LOCATION STATE	FILE LOCATION CODE	REPORTING PERIOD ENDING	PERIOD COVERED	FUND NAME	FUND ADDRESS LINE #1
Current Quarter	D	33333	ST	10	20140331		1 Insurance Guaranty Association	100 Main Street
Year-to-Date	D	33333	ST	10	20140331		2 Insurance Guaranty Association	100 Main Street
Inception-to-Date	D	33333	ST	10	20140331		3 Insurance Guaranty Association	100 Main Street

80-109	110-134	135-136	137-145	146-175	176-205	206-215	216-245
FUND ADDRESS LINE #2	FUND CITY	FUND STATE	FUND ZIP CODE	FUND CONTACT	TITLE	PHONE	EMAIL ADDRESS
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jd@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jd@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jd@anyfund.org

246-258	259-271	272-284	285-297	298-310	311-323	324-336	337-349
LOSS CLAIM PAYMENTS	TOTAL LOSS RECOVERIES (PRIOR)	MULTIPLE TYPE RECOVERY	SALVAGE RECOVERY	SUBROGATION RECOVERY	POLICY DEDUCTIBLE RECOVERY	SECOND INJURY RECOVERY	NET WORTH RECOVERY
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000055858444+	000000000000	000000000000	000000000000	000001050000-	000000000000	000000145800-	000002813886-

350-362	363-375	376-388	389-401	402-414	415-427	428-440	441-453
OTHER RECOVERY	UNKNOWN RECOVERY	RECEIVER LARGE DEDUCTIBLE RECOVERY	UNEARNED PREMIUM CLAIM PAYMENTS	TOTAL LAE (PRIOR)	DEFENSE & COST CONTAINMENT EXPENSE	DCC EXPENSE RECOVERY	ADJUSTING & OTHER (AO) EXPENSES
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000098000+	000000000000	000005873417+	000000119747-	000000438800+

454-466	467-479	480-492	493-505	506-518	519-531	532-544	545-557
AO EXPENSE RECOVERY	UNEARNED PREMIUM EXPENSE	Reclassifications to Section 2	UNALLOCATED LAE (Prior)	CLAIMS/ADJUSTING EXPENSE	MEDICAL COST CONTAINMENT	EMPLOYEE/CONTRACTOR EXPENSES	LEGAL
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000000000	000000632100+	000000000000	000003544719+	000001199105+

REPORTING PERIOD	558-570 PROFESSIONAL EXPENSES	571-583 TRAVEL & MEETINGS EXPENSES	584-596 OFFICE RENT & UTILITIES	597-609 GENERAL OFFICE EXPENSES	610-622 INTEREST ON BORROWED FUNDS	623-635 INVESTMENT MANAGER FEES	636-699 DESCRIPTION - OTHER EXPENSES Line #1	700-712 OTHER EXPENSES LINE #1
Current Quarter	00000066666+	000000212200+	000000057900+	000000567070+	000000000000	000000000000	Loss on disposal of equipment	00000032500+
Year-to-Date	00000066666+	000000212200+	000000057900+	000000567070+	000000000000	000000000000	Loss on disposal of equipment	00000032500+
Inception-to-Date	000000641459+	000000970367+	000000481940+	000003395590+	000000000000	000000000000	Loss on disposal of equipment	00000032500+

713-776 DESCRIPTION - OTHER EXPENSES Line #2	777-789 OTHER EXPENSES LINE #2	790-853 DESCRIPTION - OTHER EXPENSES Line #3	854-866 OTHER EXPENSES LINE #3	867-930 DESCRIPTION - OTHER EXPENSES Line #4	931-943 OTHER EXPENSES LINE #4	944-956 Reclassifications from Section 1	957 Cost Accounting Allocation Code
	000000000000		000000000000		000000000000	000000000000	0
	000000000000		000000000000		000000000000	000000000000	0
	000000000000		000000000000		000000000000	000000000000	0

958-970 SPECIAL DEPOSIT	971-983 RECEIVER DISTRIBUTIONS	984-996 LARGE DEDUCTIBLE REIMBURSEMENTS (prior to 1/1/05)	997-1060 DESCRIPTION - OTHER RECEIPTS Line #1	1061-1073 OTHER RECEIPTS LINE #1	1074-1137 DESCRIPTION - OTHER RECEIPTS Line #2	1138-1150 OTHER RECEIPTS LINE #2
000002500000+	000000000000	000000000000	Interest on special d	000000005400+	Large Deductible Recov	0000010300000+
000002500000+	000000000000	000000000000	Interest on special d	000000005400+	Large Deductible Recov	0000010300000+
000012500000+	000000000000	000000000000	Interest on special d	000000063700+	Large Deductible Recov	0000010300000+

1151-1214 DESCRIPTION - OTHER RECEIPTS Line #3	1215-1227 OTHER RECEIPTS LINE #3	1228-1291 DESCRIPTION - OTHER RECEIPTS Line #4	1292-1304 OTHER RECEIPTS LINE #4	1305-1317 LOSS CLAIMS RESERVES	1318-1330 UNEARNED PREMIUM RESERVES	1331-1343 DEFENSE & COST CONTAINMENT (DCC) RESERVES	1344-1356 ADJUSTING & OTHER (AO) EXPENSES RESERVES
LLDR - 3% Admin Fe	000000300000-		000000000000	000122210286+	000000568900+	000004423048+	00000300000+
LLDR - 3% Admin Fe	000000300000-		000000000000	000000000000	000000000000	000000000000	000000000000
LLDR - 3% Admin Fe	000000300000-		000000000000	000000000000	000000000000	000000000000	000000000000

1357-1369 LUMP SUM DCC & AO EXPENSE RESERVE	1370-1382 LUMP SUM ADMINISTRATIVE EXPENSE RESERVE	1383-1702 COMMENTS
000000000000	000004000000+	
000000000000	000000000000	
000000000000	000000000000	

Trailer Record Layout

1-20 RECORD NAME	21-25 INSOLVENT COMPANY	26 RECORD TYPE	27-28 FROM STATE	29-30 LOCATION	31-32 TO STATE	33-34 TO LOCATION	35-37 BATCH NUMBER	239-1702 Record Filler
TRAILER	33333	D	ST		10	ST	01	001

38-45 REPORTING DATE	46-53 REPORTING PERIOD - From Date	54-61 REPORTING PERIOD - Through Date	62-64 INSURANCE TYPE	65-73 RECORD COUNT
20140421	20140101	20140331	P&C	000000003

74-88 Total Reserves - Section 1	89-103 Total Reserves - Section 2	104-118 Total Current Quarter Expenses - Section 1	119-133 Total Current Quarter Expenses - Section 2	134-148 Total Current Quarter Revenue
00000127502234+	000000004000000+	00000001101742+	00000001281620+	00000002505400+

149-163 TOTAL YTD EXPENSES - SECTION 1	164-178 TOTAL YTD EXPENSES - SECTION 2	179-193 TOTAL YTD REVENUE	194-208 TOTAL ITD EXPENSES - SECTION 1	209-223 TOTAL ITD EXPENSES - SECTION 2	224-238 TOTAL ITD REVENUE	239-1702 RECORD FILLER
00000001101742+	00000001281620+	00000002505400-	00000058139228+	00000010897780+	00000022563700+	

[Print Example A.5](#)

[Return to Appendix](#)

A.5 Adjusting & Other - Defense & Cost Containment Reserve Split

Listed below are links to an example of how the expense reserve snapshots (\$47,230.48), which are not broken down into AO (\$3,000.00) and DCC (\$44,230.48) components in the UDS "C" Record, can be split and separately reported in Section 1 of the UDS "D" Record. The total of these two reserve categories must still match the total of all UDS "C" Record expense reserve snapshots.

- [GL Mapping to UDS "D" Record](#)
- [UDS "C" Record \(Suppressed\)](#)
- [UDS Financial Report](#)
- [UDS "D" Record](#)

GL Mapping to UDS "D" Record for **Example A.5**

This table shows mapping of General Ledger accounts to corresponding UDS "D" Record fields. It may be used as reference for [Example A.5](#).

G/L Acct #	"C" Record Trans Code	Description	Current Quarter	Year to date	Inception to date	"D" Record Field #	
2200	130	Reserves - Loss			-1,222,102.86	68	Used to verify total reported Loss Claims Reserves (Current Qtr Only)
2300	230	Reserves - DCC			-44,230.48	70	Used to verify total reported Defense & Cost Containment Reserves (Current Qtr Only)
2400	230	Reserves - AO			-3,000.00	71	Used to verify total reported Adjusting & Other Expense Reserves (Current Qtr Only)
2500	815	Reserves - UEP			-5,689.00	69	Used to verify total reported Unearned Premium Reserves (Current Qtr Only)
2600		Reserves - Administrative			-40,000.00	73	Used to verify total reported Administrative Expense Reserves (Current Qtr Only)
3000		Fund balance	-28,484.39	-28,484.39	1,266,333.34		Not Reported to Receiver
4000		Assessments	0.00	0.00	-500,000.00		Not Reported to Receiver
4500		Early access distributions	-25,000.00	-25,000.00	-125,000.00	58	Used to verify totals reported Receiver Distributions
5300		Interest Income	-3,653.88	-3,653.88	-18,723.85		Not Reported to Receiver
5310		Interest on Special Deposit	-54.00	-54.00	-637.00	61	Used to verify totals reported Other Receipts Receiver Distributions
5320		Investment expense	109.88	109.88	733.36		Not Reported to Receiver
6000	310	Claims loss paid	25,017.15	25,017.15	558,584.44	17	Used to verify totals reported Loss Claim Payments
6070	530	Claims loss NW recovery	-14,106.56	-14,106.56	-28,138.86	24	Used to verify totals reported Net Worth Recovery
6075	530	Claims loss Subrogation recovery	-7,500.00	-7,500.00	-10,500.00	21	Used to verify totals reported Subrogation Recovery
6080	530	Claims loss Second Injury recovery	-458.00	-458.00	-1,458.00	23	Used to verify totals reported Second Injury Recovery
6085	530	Claims loss Large Deductible Recovery	-100,000.00	-100,000.00	-100,000.00	27	Used to verify totals reported Large Deductible Recovery
6200	410	Claims expense-DCC	7,628.10	7,628.10	58,734.17	30	Used to verify totals reported Defense & Cost Containment Expense
6270	540	Claims expense NW recovery	-543.27	-543.27	-1,197.47	31	Used to verify totals reported DCC Expense Recovery
6300	450	Claims expense-AO	980.00	980.00	4,388.00	32	Used to verify totals reported Adjusting & Other (AO) Expenses
6500	820	UEP Paid	0.00	0.00	980.00	28	Used to verify totals reported Unearned Premium Claim Payments

G/L Acct #	Description	Current Quarter	Year to date	Inception to date	"D" Record Expense Field #	"D" Record Expense Categories	Current Quarter	Year to date	Inception to date
7000	Salaries	1,412.87	1,412.87	26,530.63	39	Employee/Contractor Expense	2,098.84	2,098.84	35,447.19
7050	TPA expense	896.00	896.00	6,321.00	37	Claims/Adjusting Expense	896.00	896.00	6,321.00
7080	Temp help	0.00	0.00	316.11	39				
7100	Benefits	435.01	435.01	6,406.69	39				
7300	Payroll taxes	250.96	250.96	2,193.76	39				
7400	Travel	2,122.00	2,122.00	7,799.02	42	Travel & Meetings Expenses	2,122.00	2,122.00	9,703.67
7401	Travel -direct	0.00	0.00	1,904.65	42				
7500	Legal	458.00	458.00	4,311.29	40	Legal	458.00	458.00	7,302.05
7501	Legal - direct	0.00	0.00	2,990.76	40				
7510	Auditing	0.00	0.00	2,669.45	41	Professional Expense (other than legal)	666.66	666.66	6,414.59
7511	Auditing -direct	666.66	666.66	3,587.49	41				
7520	Consultants	0.00	0.00	157.65	41				
7530	NCIGF dues	5,364.15	5,364.15	14,705.87	44				
7600	Insurance	0.00	0.00	5,499.92	44				
7700	Rent	500.00	500.00	4,505.39	43	Office Rent & Utilities	579.00	579.00	4,819.40
7710	Utilities	79.00	79.00	314.01	43				
7730	Telephone	13.00	13.00	1,784.48	44	General Office Expenses	5,670.70	5,670.70	33,955.90
7731	Telephone-direct	2.08	2.08	24.61	44				
7750	Repairs/maintenance	0.00	0.00	678.44	44				
7800	Equip rentals	0.00	0.00	1,774.92	44				
8000	Bank charges	0.00	0.00	2,143.37	44				
8001	Bank charges -direct	138.30	138.30	1,883.72	44				
8010	Printing and stationery	0.00	0.00	1,094.84	44				
8020	Office supplies	0.00	0.00	1,371.90	44				
8030	Computer supplies	98.00	98.00	498.89	44				
8040	Postage	47.00	47.00	1,893.66	44				
8051	Express mail -direct	8.17	8.17	52.80	44				
8071	Dues and subscriptions	0.00	0.00	114.34	44				
8140	Taxes-other than payroll	0.00	0.00	434.14	44				
8300	Loss on disposal of equipment	325.00	325.00	325.00	47	Loss on disposal of equipment (Other Exp)	325.00	325.00	325.00
9000	Unallocated LAE			4,689.00	40	Legal			4,689.00
	Total admin	12,816.20	12,816.20	108,977.80			12,816.20	12,816.20	108,977.80

Suppressed UDS "C" Record Quarterly Filing for [Example A.5](#)

The following is a representation of a UDS "C" Record showing fields relevant to [Example A.5](#):

Record Type	Insolvent Company	Fund Claim Number	Transaction Code	Transaction Date	Transaction Amount	Recovery Indicator Code	Expense Code
HEADER02 33333CST10ST01001201404102014010120140331P&C							
C	33333	1234	030	20140206	0+	0	
C	33333	1236	030	20140226	0+	0	
C	33333	1400	030	20140312	0+	0	
					0		
C	33333	1234	080	20140213	0+	0	
C	33333	1236	080	20140213	0+	0	
C	33333	1400	080	20140213	0+	0	
					0		
C	33333	1234	130	20140331	49111820+	0	
C	33333	1236	130	20140331	28947362+	0	
C	33333	1400	130	20140331	44151104+	0	
					122210286+		
C	33333	1234	230	20140331	2106542+	0	05
C	33333	1236	230	20140331	2316506+	0	05
C	33333	1400	230	20140331	300000+	0	
					4723048+		
C	33333	1234	310	20140315	719051+	0	
C	33333	1234	310	20140104	901857+	0	
C	33333	1234	310	20140202	301857+	0	
C	33333	1236	310	20140221	578950+	0	
					2501715+		
C	33333	1234	410	20140227	688116+	0	04
C	33333	1234	410	20140305	43430+	0	04
C	33333	1236	410	20140323	26264+	0	05
C	33333	1237	410	20140323	5000+	0	03
					762810+		
C	33333	1234	450	20140323	98000+	0	
					98000+		
C	33333	1234	530	20140326	1410656-	6	
					1410656-		
C	33333	1235	530	20140326	750000-	3	0
					750000-		
C	33333	1237	530	20140326	45800-	5	
					45800-		
C	33333	1238	530	20140326	10000000-	9	
					10000000-		
C	33333	1234	540	20140326	54327-	6	04
					54327-		
C	33333	UEP123	815	20140326	568900+	0	
					568900+		
TRAILER 33333CST10ST01001201404102014010120140331P&C00000002300000129394776+							

Bold items are for illustration purpose only and are not part of the UDS "C" Record

UDS Financial Report for Example A.5

The following UDS Financial Report may be used for reference for [Example A.5](#):

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoo@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
DISBURSEMENTS						
Section 1 - Disbursements charged to individual claim						
Loss Claim Payments (Transcodes 310, 320)						
		25,017.15	25,017.15	558,584.44	1,222,102.86	
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)				0.00		

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)			0.00	0.00	0.00	
Salvage Recovery (Code 2)			0.00	0.00	0.00	
Subrogation Recovery (Code 3)			-7,500.00	-7,500.00	-10,500.00	
Policy Deductible Recovery (Code 4)			0.00	0.00	0.00	
Second Injury Recovery (Code 5)			-458.00	-458.00	-1,458.00	
Net Worth Recovery (Code 6)			-14,106.56	-14,106.56	-28,138.86	
Other Recovery (Code 7)			0.00	0.00	0.00	
Unknown Recovery (Code 8)			0.00	0.00	0.00	
Receiver Large Deductible Recovery (Code 9)			-100,000.00	-100,000.00	-100,000.00	
Unearned Premium Claim Payments (Transcode 820, 825)			0.00	0.00	980.00	5,689.00

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)				0.00		
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)		7,628.10	7,628.10	58,734.17	44,230.48	
DCC Expense Recovery (Negative Transcode 540)		-543.27	-543.27	-1,197.47		
Adjusting & Other (AO) Expenses (Transcode 450, 470)		980.00	980.00	4,388.00	3,000.00	
AO Expense Recovery (Transcode 550)		0.00	0.00	0.00		
Unearned Premium Expense (Transcode 870)		0.00	0.00	0.00		
Sub-Total (UDS "C" Record)		-88,982.58	-88,982.58	481,392.28	1,275,022.34	
Reclassifications to Section 2 (negative amount)		0.00	0.00	0.00		
Sub-total Section 1		-88,982.58	-88,982.58	481,392.28	1,275,022.34	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Payments Not Charged to Individual Claims						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					4,689.00	
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			896.00	896.00	6,321.00	
Medical Cost Containment			0.00	0.00	0.00	
Employee/ Contractor Expenses			2,098.84	2,098.84	35,447.19	
Legal			458.00	458.00	7,302.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			0.00	0.00	0.00	
Sub-Total for Section 2			12,816.20	12,816.20	108,977.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			-76,166.38	-76,166.38	590,370.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary			25,000.00	25,000.00	125,000.00	
Receiver Distributions			0.00	0.00	0.00	
Large Deductible Reimbursements (prior to 1/1/05)					0.00	
Other Receipts: (Description)						
Interest on Special Deposit			54.00	54.00	637.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
TOTAL REVENUE			25,054.00	25,054.00	125,637.00	
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

UDS "D" Record for [Example A.5](#)

The following represents the field positions, field name and content of the header, detail and trailer records for an electronic UDS "D" Record.

Header Record Layout

1-20	21-25	26	27-28	29-30	31-32	33-34
RECORD NAME	INSOLVENT COMPANY	RECORD TYPE	FROM STATE	FROM LOCATION	TO STATE	TO LOCATION
HEADER02	33333	D	ST	10	ST	01

35-37	38-45	46-53	54-61	62-64
BATCH NUMBER	REPORTING DATE	REPORTING PERIOD - From Date	REPORTING PERIOD - Through Date	INSURANCE TYPE
001	20140421	20140101	20140331	P&C

65	66-1702
REPLACEMENT FILE INDICATOR	RECORD FILLER
N	

Detail Record Layout

1	2-6	7-8	9-10	11-18	19	20-49	50-79
REPORTING PERIOD	RECORD TYPE	INSOLVENT COMPANY	FILE LOCATION STATE	FILE LOCATION CODE	REPORTING PERIOD ENDING	PERIOD COVERED	FUND ADDRESS LINE #1
Current Quarter	D	33333	ST	10	20140331	1	Insurance Guaranty Association 100 Main Street
Year-to-Date	D	33333	ST	10	20140331	2	Insurance Guaranty Association 100 Main Street
Inception-to-Date	D	33333	ST	10	20140331	3	Insurance Guaranty Association 100 Main Street

80-109	110-134	135-136	137-145	146-175	176-205	206-215	216-245
FUND ADDRESS LINE #2	FUND CITY	FUND STATE	FUND ZIP CODE	FUND CONTACT	TITLE	PHONE	EMAIL ADDRESS
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jd@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jd@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jd@anyfund.org

246-258	259-271	272-284	285-297	298-310	311-323	324-336	337-349
LOSS CLAIM PAYMENTS	TOTAL LOSS RECOVERIES (PRIOR)	MULTIPLE TYPE RECOVERY	SALVAGE RECOVERY	SUBROGATION RECOVERY	POLICY DEDUCTIBLE RECOVERY	SECOND INJURY RECOVERY	NET WORTH RECOVERY
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000055858444+	000000000000	000000000000	000000000000	000001050000-	000000000000	000000145800-	000002813886-

350-362	363-375	376-388	389-401	402-414	415-427	428-440	441-453
OTHER RECOVERY	UNKNOWN RECOVERY	RECEIVER LARGE DEDUCTIBLE RECOVERY	UNEARNED PREMIUM CLAIM PAYMENTS	TOTAL LAE (PRIOR)	DEFENSE & COST CONTAINMENT EXPENSE	DCC EXPENSE RECOVERY	ADJUSTING & OTHER (AO) EXPENSES
000000000000	000000000000	000010000000-	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000010000000-	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000010000000-	000000098000+	000000000000	000005873417+	000000119747-	000000438800+

454-466	467-479	480-492	493-505	506-518	519-531	532-544	545-557
AO EXPENSE RECOVERY	UNEARNED PREMIUM EXPENSE	Reclassifications to Section 2	UNALLOCATED LAE (Prior)	CLAIMS/ADJUSTING EXPENSE	MEDICAL COST CONTAINMENT	EMPLOYEE/CONTRACTOR EXPENSES	LEGAL
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000468900+	000000632100+	000000000000	000003544719+	000000730205+

REPORTING PERIOD	558-570 PROFESSIONAL EXPENSES	571-583 TRAVEL & MEETINGS EXPENSES	584-596 OFFICE RENT & UTILITIES	597-609 GENERAL OFFICE EXPENSES	610-622 INTEREST ON BORROWED FUNDS	623-635 INVESTMENT MANAGER FEES	636-699 DESCRIPTION - OTHER EXPENSES Line #1	700-712 OTHER EXPENSES LINE #1
Current Quarter	00000066666+	000000212200+	00000057900+	00000567070+	00000000000	00000000000	Loss on disposal of equipment	00000032500+
Year-to-Date	00000066666+	000000212200+	00000057900+	00000567070+	00000000000	00000000000	Loss on disposal of equipment	00000032500+
Inception-to-Date	000000641459+	000000970367+	000000481940+	000003395590+	00000000000	00000000000	Loss on disposal of equipment	00000032500+

713-776 DESCRIPTION - OTHER EXPENSES Line #2	777-789 OTHER EXPENSES LINE #2	790-853 DESCRIPTION - OTHER EXPENSES Line #3	854-866 OTHER EXPENSES LINE #3	867-930 DESCRIPTION - OTHER EXPENSES Line #4	931-943 OTHER EXPENSES LINE #4	944-956 Reclassifications from Section 1	957 Cost Accounting Allocation Code
	00000000000		00000000000		00000000000	00000000000	0
	00000000000		00000000000		00000000000	00000000000	0
	00000000000		00000000000		00000000000	00000000000	0

958-970 SPECIAL DEPOSIT	971-983 RECEIVER DISTRIBUTIONS	984-996 LARGE DEDUCTIBLE REIMBURSEMENTS (prior to 1/1/05)	997-1060 DESCRIPTION - OTHER RECEIPTS Line #1	1061-1073 OTHER RECEIPTS LINE #1	1074-1137 DESCRIPTION - OTHER RECEIPTS Line #2	1138-1150 OTHER RECEIPTS LINE #2
00000250000+	00000000000	00000000000	Interest on special d	00000005400+		00000000000
00000250000+	00000000000	00000000000	Interest on special d	00000005400+		00000000000
00001250000+	00000000000	00000000000	Interest on special d	00000063700+		00000000000

1151-1214 DESCRIPTION - OTHER RECEIPTS Line #3	1215-1227 OTHER RECEIPTS LINE #3	1228-1291 DESCRIPTION - OTHER RECEIPTS Line #4	1292-1304 OTHER RECEIPTS LINE #4	1305-1317 LOSS CLAIMS RESERVES	1318-1330 UNEARNED PREMIUM RESERVES	1331-1343 DEFENSE & COST CONTAINMENT (DCC) RESERVES	1344-1356 ADJUSTING & OTHER (AO) EXPENSES RESERVES
	00000000000		00000000000	000122210286+	00000568900+	000004423048+	00000030000+
	00000000000		00000000000	00000000000	00000000000	00000000000	00000000000
	00000000000		00000000000	00000000000	00000000000	00000000000	00000000000

1357-1369 LUMP SUM DCC & AO EXPENSE RESERVE	1370-1382 LUMP SUM ADMINISTRATIVE EXPENSE RESERVE	1383-1702 COMMENTS
00000000000	000004000000+	
00000000000	00000000000	
00000000000	00000000000	

Trailer Record Layout

1-20 RECORD NAME	21-25 INSOLVENT COMPANY	26 RECORD TYPE	27-28 FROM STATE	29-30 LOCATION	31-32 TO STATE	33-34 TO LOCATION	35-37 BATCH NUMBER	239-1702 Record Filler
TRAILER	33333	D	ST		10	ST	01	001

38-45 REPORTING DATE	46-53 REPORTING PERIOD - From Date	54-61 REPORTING PERIOD - Through Date	62-64 INSURANCE TYPE	65-73 RECORD COUNT
20140421	20140101	20140331	P&C	000000003

74-88 Total Reserves - Section 1	89-103 Total Reserves - Section 2	104-118 Total Current Quarter Expenses - Section 1	119-133 Total Current Quarter Expenses - Section 2	134-148 Total Current Quarter Revenue
00000127502234+	000000004000000+	00000008898258-	00000001281620+	00000002505400+

149-163 TOTAL YTD EXPENSES - SECTION 1	164-178 TOTAL YTD EXPENSES - SECTION 2	179-193 TOTAL YTD REVENUE	194-208 TOTAL ITD EXPENSES - SECTION 1	209-223 TOTAL ITD EXPENSES - SECTION 2	224-238 TOTAL ITD REVENUE	239-1702 RECORD FILLER
00000008898258-	00000001281620+	00000002505400-	00000048139228+	00000010897780+	00000012563700+	

[Print Example A.6](#)

[Return to Appendix](#)

A.6 Unallocated Loss Adjustment Expense

Listed below are links to an example in which a Fund had submitted unallocated LAE of \$4,689 to a Receiver prior to implementation of the UDS "D" Record and will not break out the amount to the new expense classifications. This amount will be the same in each quarterly filing on Section 2 of the UDS "D" Record and is not included on the UDS "C" Record.

- [GL Mapping to UDS "D" Record](#)
- [UDS "C" Record \(Suppressed\)](#)
- [UDS Financial Report](#)
- [UDS "D" Record](#)

GL Mapping to UDS "D" Record for **Example A.6**

This table shows mapping of General Ledger accounts to corresponding UDS "D" Record fields. It may be used as reference for [Example A.6](#).

G/L Acct #	"C" Record Trans Code	Description	Current Quarter	Year to date	Inception to date	"D" Record Field #	
2200	130	Reserves - Loss			-1,222,102.86	68	Used to verify total reported Loss Claims Reserves (Current Qtr Only)
2300	230	Reserves - DCC			-44,230.48	70	Used to verify total reported Defense & Cost Containment Reserves (Current Qtr Only)
2400	230	Reserves - AO			-3,000.00	71	Used to verify total reported Adjusting & Other Expense Reserves (Current Qtr Only)
2500	815	Reserves - UEP			-5,689.00	69	Used to verify total reported Unearned Premium Reserves (Current Qtr Only)
2600		Reserves - Administrative			-40,000.00	73	Used to verify total reported Administrative Expense Reserves (Current Qtr Only)
3000		Fund balance	-28,484.39	-28,484.39	1,266,333.34		Not Reported to Receiver
4000		Assessments	0.00	0.00	-500,000.00		Not Reported to Receiver
4500		Early access distributions	-25,000.00	-25,000.00	-125,000.00	58	Used to verify totals reported Receiver Distributions
5300		Interest Income	-3,653.88	-3,653.88	-18,723.85		Not Reported to Receiver
5310		Interest on Special Deposit	-54.00	-54.00	-637.00	61	Used to verify totals reported Other Receipts Receiver Distributions
5320		Investment expense	109.88	109.88	733.36		Not Reported to Receiver
6000	310	Claims loss paid	25,017.15	25,017.15	558,584.44	17	Used to verify totals reported Loss Claim Payments
6070	530	Claims loss NW recovery	-14,106.56	-14,106.56	-28,138.86	24	Used to verify totals reported Net Worth Recovery
6075	530	Claims loss Subrogation recovery	-7,500.00	-7,500.00	-10,500.00	21	Used to verify totals reported Subrogation Recovery
6080	530	Claims loss Second Injury recovery	-458.00	-458.00	-1,458.00	23	Used to verify totals reported Second Injury Recovery
6085	530	Claims loss Large Deductible Recovery	-100,000.00	-100,000.00	-100,000.00	27	Used to verify totals reported Large Deductible Recovery
6200	410	Claims expense-DCC	7,628.10	7,628.10	58,734.17	30	Used to verify totals reported Defense & Cost Containment Expense
6270	540	Claims expense NW recovery	-543.27	-543.27	-1,197.47	31	Used to verify totals reported DCC Expense Recovery
6300	450	Claims expense-AO	980.00	980.00	4,388.00	32	Used to verify totals reported Adjusting & Other (AO) Expenses
6500	820	UEP Paid	0.00	0.00	980.00	28	Used to verify totals reported Unearned Premium Claim Payments

G/L Acct #	Description	Current Quarter	Year to date	Inception to date	"D" Record Expense Field #	"D" Record Expense Categories	Current Quarter	Year to date	Inception to date
7000	Salaries	1,412.87	1,412.87	26,530.63	39	Employee/Contractor Expense	2,098.84	2,098.84	35,447.19
7050	TPA expense	896.00	896.00	6,321.00	37	Claims/Adjusting Expense	896.00	896.00	6,321.00
7080	Temp help	0.00	0.00	316.11	39				
7100	Benefits	435.01	435.01	6,406.69	39				
7300	Payroll taxes	250.96	250.96	2,193.76	39				
7400	Travel	2,122.00	2,122.00	7,799.02	42	Travel & Meetings Expenses	2,122.00	2,122.00	9,703.67
7401	Travel -direct	0.00	0.00	1,904.65	42				
7500	Legal	458.00	458.00	4,311.29	40	Legal	458.00	458.00	7,302.05
7501	Legal - direct	0.00	0.00	2,990.76	40				
7510	Auditing	0.00	0.00	2,669.45	41	Professional Expense (other than legal)	666.66	666.66	6,414.59
7511	Auditing -direct	666.66	666.66	3,587.49	41				
7520	Consultants	0.00	0.00	157.65	41				
7530	NCIGF dues	5,364.15	5,364.15	14,705.87	44				
7600	Insurance	0.00	0.00	5,499.92	44				
7700	Rent	500.00	500.00	4,505.39	43	Office Rent & Utilities	579.00	579.00	4,819.40
7710	Utilities	79.00	79.00	314.01	43				
7730	Telephone	13.00	13.00	1,784.48	44	General Office Expenses	5,670.70	5,670.70	33,955.90
7731	Telephone-direct	2.08	2.08	24.61	44				
7750	Repairs/maintenance	0.00	0.00	678.44	44				
7800	Equip rentals	0.00	0.00	1,774.92	44				
8000	Bank charges	0.00	0.00	2,143.37	44				
8001	Bank charges -direct	138.30	138.30	1,883.72	44				
8010	Printing and stationery	0.00	0.00	1,094.84	44				
8020	Office supplies	0.00	0.00	1,371.90	44				
8030	Computer supplies	98.00	98.00	498.89	44				
8040	Postage	47.00	47.00	1,893.66	44				
8051	Express mail -direct	8.17	8.17	52.80	44				
8071	Dues and subscriptions	0.00	0.00	114.34	44				
8140	Taxes-other than payroll	0.00	0.00	434.14	44				
8300	Loss on disposal of equipment	325.00	325.00	325.00	47	Loss on disposal of equipment (Other Exp)	325.00	325.00	325.00
9000	Unallocated LAE			4,689.00	35	Unallocated LAE (Prior to v2.1)			4,689.00
	Total admin	12,816.20	12,816.20	108,977.80			12,816.20	12,816.20	108,977.80

Suppressed UDS "C" Record Quarterly Filing for [Example A.6](#)

The following is a representation of a UDS "C" Record showing fields relevant to [Example A.6](#) Please note that the unallocated LAE of \$4,689 is not included:

Record Type	Insolvent Company	Fund Claim Number	Transaction Code	Transaction Date	Transaction Amount	Recovery Indicator Code	Expense Code
HEADER02 33333CST10ST01001201404102014010120140331P&C							
C	33333	1234	030	20140206	0+	0	
C	33333	1236	030	20140226	0+	0	
C	33333	1400	030	20140312	0+	0	
					0		
C	33333	1234	080	20140213	0+	0	
C	33333	1236	080	20140213	0+	0	
C	33333	1400	080	20140213	0+	0	
					0		
C	33333	1234	130	20140331	49111820+	0	
C	33333	1236	130	20140331	28947362+	0	
C	33333	1400	130	20140331	44151104+	0	
					122210286+		
C	33333	1234	230	20140331	2106542+	0	05
C	33333	1236	230	20140331	2316506+	0	05
C	33333	1400	230	20140331	300000+	0	
					4723048+		
C	33333	1234	310	20140315	719051+	0	
C	33333	1234	310	20140104	901857+	0	
C	33333	1234	310	20140202	301857+	0	
C	33333	1236	310	20140221	578950+	0	
					2501715+		
C	33333	1234	410	20140227	688116+	0	04
C	33333	1234	410	20140305	43430+	0	04
C	33333	1236	410	20140323	26264+	0	05
C	33333	1237	410	20140323	5000+	0	03
					762810+		
C	33333	1234	450	20140323	98000+	0	
					98000+		
C	33333	1234	530	20140326	1410656-	6	
					1410656-		
C	33333	1235	530	20140326	750000-	3	0
					750000-		
C	33333	1237	530	20140326	45800-	5	
					45800-		
C	33333	1238	530	20140326	10000000-	9	
					10000000-		
C	33333	1234	540	20140326	54327-	6	04
					54327-		
C	33333	UEP123	815	20140326	568900+	0	
					568900+		
TRAILER 33333CST10ST01001201404102014010120140331P&C00000002300000129394776+							

Bold items are for illustration purpose only and are not part of the UDS "C" Record

UDS Financial Report for Example A.6

The following UDS Financial Report may be used for reference for [Example A.6](#):

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoo@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
DISBURSEMENTS						
Section 1 - Disbursements charged to individual claim						
Loss Claim Payments (Transcodes 310, 320)						
		25,017.15	25,017.15	558,584.44	1,222,102.86	
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)				0.00		

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)			0.00	0.00	0.00	
Salvage Recovery (Code 2)			0.00	0.00	0.00	
Subrogation Recovery (Code 3)			-7,500.00	-7,500.00	-10,500.00	
Policy Deductible Recovery (Code 4)			0.00	0.00	0.00	
Second Injury Recovery (Code 5)			-458.00	-458.00	-1,458.00	
Net Worth Recovery (Code 6)			-14,106.56	-14,106.56	-28,138.86	
Other Recovery (Code 7)			0.00	0.00	0.00	
Unknown Recovery (Code 8)			0.00	0.00	0.00	
Receiver Large Deductible Recovery (Code 9)			0.00	0.00	0.00	
Unearned Premium Claim Payments (Transcode 820, 825)			0.00	0.00	980.00	5,689.00

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)					0.00	
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)			7,628.10	7,628.10	58,734.17	44,230.48
DCC Expense Recovery (Negative Transcode 540)			-543.27	-543.27	-1,197.47	
Adjusting & Other (AO) Expenses (Transcode 450, 470)			980.00	980.00	4,388.00	3,000.00
AO Expense Recovery (Transcode 550)			0.00	0.00	0.00	
Unearned Premium Expense (Transcode 870)			0.00	0.00	0.00	
Sub-Total (UDS "C" Record)			11,017.42	11,017.42	581,392.28	1,275,022.34
Reclassifications to Section 2 (negative amount)			0.00	0.00	0.00	
Sub-total Section 1			11,017.42	11,017.42	581,392.28	1,275,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoh@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Disbursements not charged to individual claim						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					4,689.00	
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			896.00	896.00	6,321.00	
Medical Cost Containment			0.00	0.00	0.00	
Employee/ Contractor Expenses			2,098.84	2,098.84	35,447.19	
Legal			458.00	458.00	7,302.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			0.00	0.00	0.00	
Sub-Total for Section 2			12,816.20	12,816.20	108,977.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			23,833.62	23,833.62	690,370.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary			25,000.00	25,000.00	125,000.00	
Receiver Distributions			0.00	0.00	0.00	
Large Deductible Reimbursements (prior to 1/1/05)					0.00	
Other Receipts: (Description)						
Interest on Special Deposit			54.00	54.00	637.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
TOTAL REVENUE			25,054.00	25,054.00	125,637.00	
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

UDS "D" Record for [Example A.6](#)

The following represents the field positions, field name and content of the header, detail and trailer records for an electronic UDS "D" Record.

Header Record Layout

1-20	21-25	26	27-28	29-30	31-32	33-34
RECORD NAME	INSOLVENT COMPANY	RECORD TYPE	FROM STATE	FROM LOCATION	TO STATE	TO LOCATION
HEADER02	33333	D	ST	10	ST	01

35-37	38-45	46-53	54-61	62-64
BATCH NUMBER	REPORTING DATE	REPORTING PERIOD - From Date	REPORTING PERIOD - Through Date	INSURANCE TYPE
001	20140421	20140101	20140331	P&C

65	66-1702
REPLACEMENT FILE INDICATOR	RECORD FILLER
N	

Detail Record Layout

1	2-6	7-8	9-10	11-18	19	20-49	50-79	
REPORTING PERIOD	RECORD TYPE	INSOLVENT COMPANY	FILE LOCATION STATE	FILE LOCATION CODE	REPORTING PERIOD ENDING	PERIOD COVERED	FUND NAME	FUND ADDRESS LINE #1
Current Quarter	D	33333	ST	10	20140331	1	Insurance Guaranty Association	100 Main Street
Year-to-Date	D	33333	ST	10	20140331	2	Insurance Guaranty Association	100 Main Street
Inception-to-Date	D	33333	ST	10	20140331	3	Insurance Guaranty Association	100 Main Street

80-109	110-134	135-136	137-145	146-175	176-205	206-215	216-245
FUND ADDRESS LINE #2	FUND CITY	FUND STATE	FUND ZIP CODE	FUND CONTACT	TITLE	PHONE	EMAIL ADDRESS
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org

246-258	259-271	272-284	285-297	298-310	311-323	324-336	337-349
LOSS CLAIM PAYMENTS	TOTAL LOSS RECOVERIES (PRIOR)	MULTIPLE TYPE RECOVERY	SALVAGE RECOVERY	SUBROGATION RECOVERY	POLICY DEDUCTIBLE RECOVERY	SECOND INJURY RECOVERY	NET WORTH RECOVERY
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000055858444+	000000000000	000000000000	000000000000	000001050000-	000000000000	000000145800-	000002813886-

350-362	363-375	376-388	389-401	402-414	415-427	428-440	441-453
OTHER RECOVERY	UNKNOWN RECOVERY	RECEIVER LARGE DEDUCTIBLE RECOVERY	UNEARNED PREMIUM CLAIM PAYMENTS	TOTAL LAE (PRIOR)	DEFENSE & COST CONTAINMENT EXPENSE	DCC EXPENSE RECOVERY	ADJUSTING & OTHER (AO) EXPENSES
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000098000+	000000000000	000005873417+	000000119747-	000000438800+

454-466	467-479	480-492	493-505	506-518	519-531	532-544	545-557
AO EXPENSE RECOVERY	UNEARNED PREMIUM EXPENSE	Reclassifications to Section 2	UNALLOCATED LAE (Prior)	CLAIMS/ADJUSTING EXPENSE	MEDICAL COST CONTAINMENT	EMPLOYEE/CONTRACTOR EXPENSES	LEGAL
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000468900+	0000000632100+	000000000000	000003544719+	000000730205+

REPORTING PERIOD	558-570 PROFESSIONAL EXPENSES	571-583 TRAVEL & MEETINGS EXPENSES	584-596 OFFICE RENT & UTILITIES	597-609 GENERAL OFFICE EXPENSES	610-622 INTEREST ON BORROWED FUNDS	623-635 INVESTMENT MANAGER FEES	636-699 DESCRIPTION - OTHER EXPENSES Line #1	700-712 OTHER EXPENSES LINE #1
Current Quarter	00000066666+	000000212200+	00000057900+	00000567070+	00000000000	00000000000	Loss on disposal of equipment	00000032500+
Year-to-Date	00000066666+	000000212200+	00000057900+	00000567070+	00000000000	00000000000	Loss on disposal of equipment	00000032500+
Inception-to-Date	00000641459+	00000970367+	00000481940+	00003395590+	00000000000	00000000000	Loss on disposal of equipment	00000032500+

713-776 DESCRIPTION - OTHER EXPENSES Line #2	777-789 OTHER EXPENSES LINE #2	790-853 DESCRIPTION - OTHER EXPENSES Line #3	854-866 OTHER EXPENSES LINE #3	867-930 DESCRIPTION - OTHER EXPENSES Line #4	931-943 OTHER EXPENSES LINE #4	944-956 Reclassifications from Section 1	957 Cost Accounting Allocation Code
	00000000000		00000000000		00000000000	00000000000	0
	00000000000		00000000000		00000000000	00000000000	0
	00000000000		00000000000		00000000000	00000000000	0

958-970 SPECIAL DEPOSIT	971-983 RECEIVER DISTRIBUTIONS	984-996 LARGE DEDUCTIBLE REIMBURSEMENTS (prior to 1/1/05)	997-1060 DESCRIPTION - OTHER RECEIPTS Line #1	1061-1073 OTHER RECEIPTS LINE #1	1074-1137 DESCRIPTION - OTHER RECEIPTS Line #2	1138-1150 OTHER RECEIPTS LINE #2
00000250000+	00000000000	00000000000	Interest on special d	00000005400+		00000000000
00000250000+	00000000000	00000000000	Interest on special d	00000005400+		00000000000
00001250000+	00000000000	00000000000	Interest on special d	00000063700+		00000000000

1151-1214 DESCRIPTION - OTHER RECEIPTS Line #3	1215-1227 OTHER RECEIPTS LINE #3	1228-1291 DESCRIPTION - OTHER RECEIPTS Line #4	1292-1304 OTHER RECEIPTS LINE #4	1305-1317 LOSS CLAIMS RESERVES	1318-1330 UNEARNED PREMIUM RESERVES	1331-1343 DEFENSE & COST CONTAINMENT (DCC) RESERVES	1344-1356 ADJUSTING & OTHER (AO) EXPENSES RESERVES
	00000000000		00000000000	000122210286+	00000568900+	00004423048+	00000300000+
	00000000000		00000000000	00000000000	00000000000	00000000000	00000000000
	00000000000		00000000000	00000000000	00000000000	00000000000	00000000000

1357-1369 LUMP SUM DCC & AO EXPENSE RESERVE	1370-1382 LUMP SUM ADMINISTRATIVE EXPENSE RESERVE	1383-1702 COMMENTS
00000000000	00004000000+	
00000000000	00000000000	
00000000000	00000000000	

Trailer Record Layout

1-20 RECORD NAME	21-25 INSOLVENT COMPANY	26 RECORD TYPE	27-28 FROM STATE	29-30 LOCATION	31-32 TO STATE	33-34 TO LOCATION	35-37 BATCH NUMBER	239-1702 Record Filler
TRAILER	33333	D	ST		10	ST	01	001

38-45 REPORTING DATE	46-53 REPORTING PERIOD - From Date	54-61 REPORTING PERIOD - Through Date	62-64 INSURANCE TYPE	65-73 RECORD COUNT
20140421	20140101	20140331	P&C	000000003

74-88 Total Reserves - Section 1	89-103 Total Reserves - Section 2	104-118 Total Current Quarter Expenses - Section 1	119-133 Total Current Quarter Expenses - Section 2	134-148 Total Current Quarter Revenue
00000127502234+	000000004000000+	00000001101742+	00000001281620+	00000002505400+

149-163 TOTAL YTD EXPENSES - SECTION 1	164-178 TOTAL YTD EXPENSES - SECTION 2	179-193 TOTAL YTD REVENUE	194-208 TOTAL ITD EXPENSES - SECTION 1	209-223 TOTAL ITD EXPENSES - SECTION 2	224-238 TOTAL ITD REVENUE	239-1702 RECORD FILLER
00000001101742+	00000001281620+	00000002505400-	00000058139228+	00000010897780+	00000012563700+	

[Print Example A.7](#)

A.7 Unallocated Loss Adjustment Expense Split Out

[Return to Appendix](#)

Listed below are links to an example in which a Fund had submitted unallocated LAE of \$4,689 to a Receiver and is now going to break out the amount into the expense classifications on the UDS "D" Record. Any amounts previously included as unallocated LAE must reconcile to the re-classified amounts. In this example, the ULAE was reclassified to legal expense in the inception-to-date column of the UDS "D" Record and is not recorded on the UDS "C" Record.

- [GL Mapping to UDS "D" Record](#)
- [UDS "C" Record \(Suppressed\)](#)
- [UDS Financial Report](#)
- [UDS "D" Record](#)

GL Mapping to UDS "D" Record for **Example A.7**

This table shows mapping of General Ledger accounts to corresponding UDS "D" Record fields. It may be used as reference for [Example A.7](#). Please note that Unallocated LAE of \$4,689 no longer shows in the GL Mapping and Legal Inception-to-Date has been increased by \$4,689.

G/L Acct #	"C" Record Trans Code	Description	Current Quarter	Year to date	Inception to date	"D" Record Field #	
2200	130	Reserves - Loss			-1,222,102.86	68	Used to verify total reported Loss Claims Reserves (Current Qtr Only)
2300	230	Reserves - DCC			-44,230.48	70	Used to verify total reported Defense & Cost Containment Reserves (Current Qtr Only)
2400	230	Reserves - AO			-3,000.00	71	Used to verify total reported Adjusting & Other Expense Reserves (Current Qtr Only)
2500	815	Reserves - UEP			-5,689.00	69	Used to verify total reported Unearned Premium Reserves (Current Qtr Only)
2600		Reserves - Administrative			-40,000.00	73	Used to verify total reported Administrative Expense Reserves (Current Qtr Only)
3000		Fund balance	-28,484.39	-28,484.39	1,266,333.34		Not Reported to Receiver
4000		Assessments	0.00	0.00	-500,000.00		Not Reported to Receiver
4500		Early access distributions	-25,000.00	-25,000.00	-125,000.00	58	Used to verify totals reported Receiver Distributions
5300		Interest Income	-3,653.88	-3,653.88	-18,723.85		Not Reported to Receiver
5310		Interest on Special Deposit	-54.00	-54.00	-637.00	61	Used to verify totals reported Other Receipts Receiver Distributions
5320		Investment expense	109.88	109.88	733.36		Not Reported to Receiver
6000	310	Claims loss paid	25,017.15	25,017.15	558,584.44	17	Used to verify totals reported Loss Claim Payments
6070	530	Claims loss NW recovery	-14,106.56	-14,106.56	-28,138.86	24	Used to verify totals reported Net Worth Recovery
6075	530	Claims loss Subrogation recovery	-7,500.00	-7,500.00	-10,500.00	21	Used to verify totals reported Subrogation Recovery
6080	530	Claims loss Second Injury recovery	-458.00	-458.00	-1,458.00	23	Used to verify totals reported Second Injury Recovery
6085	530	Claims loss Large Deductible Recovery	-100,000.00	-100,000.00	-100,000.00	27	Used to verify totals reported Large Deductible Recovery
6200	410	Claims expense-DCC	7,628.10	7,628.10	58,734.17	30	Used to verify totals reported Defense & Cost Containment Expense
6270	540	Claims expense NW recovery	-543.27	-543.27	-1,197.47	31	Used to verify totals reported DCC Expense Recovery
6300	450	Claims expense-AO	980.00	980.00	4,388.00	32	Used to verify totals reported Adjusting & Other (AO) Expenses
6500	820	UEP Paid	0.00	0.00	980.00	28	Used to verify totals reported Unearned Premium Claim Payments

G/L Acct #	Description	Current Quarter	Year to date	Inception to date	"D" Record Expense Field #	"D" Record Expense Categories	Current Quarter	Year to date	Inception to date
7000	Salaries	1,412.87	1,412.87	26,530.63	39	Employee/Contractor Expense	2,098.84	2,098.84	35,447.19
7050	TPA expense	896.00	896.00	6,321.00	37	Claims/Adjusting Expense	896.00	896.00	6,321.00
7080	Temp help	0.00	0.00	316.11	39				
7100	Benefits	435.01	435.01	6,406.69	39				
7300	Payroll taxes	250.96	250.96	2,193.76	39				
7400	Travel	2,122.00	2,122.00	7,799.02	42	Travel & Meetings Expenses	2,122.00	2,122.00	9,703.67
7401	Travel -direct	0.00	0.00	1,904.65	42				
7500	Legal	458.00	458.00	4,311.29	40	Legal	458.00	458.00	11,991.05
7501	Legal - direct	0.00	0.00	2,990.76	40				
7510	Auditing	0.00	0.00	2,669.45	41	Professional Expense (other than legal)	666.66	666.66	6,414.59
7511	Auditing -direct	666.66	666.66	3,587.49	41				
7520	Consultants	0.00	0.00	157.65	41				
7530	NCIGF dues	5,364.15	5,364.15	14,705.87	44				
7600	Insurance	0.00	0.00	5,499.92	44				
7700	Rent	500.00	500.00	4,505.39	43	Office Rent & Utilities	579.00	579.00	4,819.40
7710	Utilities	79.00	79.00	314.01	43				
7730	Telephone	13.00	13.00	1,784.48	44	General Office Expenses	5,670.70	5,670.70	33,955.90
7731	Telephone-direct	2.08	2.08	24.61	44				
7750	Repairs/maintenance	0.00	0.00	678.44	44				
7800	Equip rentals	0.00	0.00	1,774.92	44				
8000	Bank charges	0.00	0.00	2,143.37	44				
8001	Bank charges -direct	138.30	138.30	1,883.72	44				
8010	Printing and stationery	0.00	0.00	1,094.84	44				
8020	Office supplies	0.00	0.00	1,371.90	44				
8030	Computer supplies	98.00	98.00	498.89	44				
8040	Postage	47.00	47.00	1,893.66	44				
8051	Express mail -direct	8.17	8.17	52.80	44				
8071	Dues and subscriptions	0.00	0.00	114.34	44				
8140	Taxes-other than payroll	0.00	0.00	434.14	44				
8300	Loss on disposal of equipment	325.00	325.00	325.00	47	Loss on disposal of equipment (Other Exp)	325.00	325.00	325.00
9000	Unallocated LAE			4,689.00	40	Reclassified as part of Legal			
	Total admin	12,816.20	12,816.20	108,977.80			12,816.20	12,816.20	108,977.80

Suppressed UDS "C" Record Quarterly Filing for [Example A.7](#)

The following is a representation of a UDS "C" Record showing fields relevant to [Example A.7](#) Please note that the unallocated LAE of \$4,689 is not included:

Record Type	Insolvent Company	Fund Claim Number	Transaction Code	Transaction Date	Transaction Amount	Recovery Indicator Code	Expense Code
HEADER02 33333CST10ST01001201404102014010120140331P&C							
C	33333	1234	030	20140206	0+	0	
C	33333	1236	030	20140226	0+	0	
C	33333	1400	030	20140312	0+	0	
					0		
C	33333	1234	080	20140213	0+	0	
C	33333	1236	080	20140213	0+	0	
C	33333	1400	080	20140213	0+	0	
					0		
C	33333	1234	130	20140331	49111820+	0	
C	33333	1236	130	20140331	28947362+	0	
C	33333	1400	130	20140331	44151104+	0	
					122210286+		
C	33333	1234	230	20140331	2106542+	0	05
C	33333	1236	230	20140331	2316506+	0	05
C	33333	1400	230	20140331	300000+	0	
					4723048+		
C	33333	1234	310	20140315	719051+	0	
C	33333	1234	310	20140104	901857+	0	
C	33333	1234	310	20140202	301857+	0	
C	33333	1236	310	20140221	578950+	0	
					2501715+		
C	33333	1234	410	20140227	688116+	0	04
C	33333	1234	410	20140305	43430+	0	04
C	33333	1236	410	20140323	26264+	0	05
C	33333	1237	410	20140323	5000+	0	03
					762810+		
C	33333	1234	450	20140323	98000+	0	
					98000+		
C	33333	1234	530	20140326	1410656-	6	
					1410656-		
C	33333	1235	530	20140326	750000-	3	0
					750000-		
C	33333	1237	530	20140326	45800-	5	
					45800-		
C	33333	1238	530	20140326	10000000-	9	
					10000000-		
C	33333	1234	540	20140326	54327-	6	04
					54327-		
C	33333	UEP123	815	20140326	568900+	0	
					568900+		
TRAILER 33333CST10ST01001201404102014010120140331P&C00000002300000129394776+							

Bold items are for illustration purpose only and are not part of the UDS "C" Record

UDS Financial Report for Example A.7

The following UDS Financial Report may be used for reference for [Example A.7](#):

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoo@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
DISBURSEMENTS						
Section 1 - Disbursements charged to individual claim						
Loss Claim Payments (Transcodes 310, 320)						
		25,017.15	25,017.15	558,584.44	1,222,102.86	
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)				0.00		

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)			0.00	0.00	0.00	
Salvage Recovery (Code 2)			0.00	0.00	0.00	
Subrogation Recovery (Code 3)			-7,500.00	-7,500.00	-10,500.00	
Policy Deductible Recovery (Code 4)			0.00	0.00	0.00	
Second Injury Recovery (Code 5)			-458.00	-458.00	-1,458.00	
Net Worth Recovery (Code 6)			-14,106.56	-14,106.56	-28,138.86	
Other Recovery (Code 7)			0.00	0.00	0.00	
Unknown Recovery (Code 8)			0.00	0.00	0.00	
Receiver Large Deductible Recovery (Code 9)			0.00	0.00	0.00	
Unearned Premium Claim Payments (Transcode 820, 825)			0.00	0.00	980.00	5,689.00

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)					0.00	
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)			7,628.10	7,628.10	58,734.17	44,230.48
DCC Expense Recovery (Negative Transcode 540)			-543.27	-543.27	-1,197.47	
Adjusting & Other (AO) Expenses (Transcode 450, 470)			980.00	980.00	4,388.00	3,000.00
AO Expense Recovery (Transcode 550)			0.00	0.00	0.00	
Unearned Premium Expense (Transcode 870)			0.00	0.00	0.00	
Sub-Total (UDS "C" Record)			11,017.42	11,017.42	581,392.28	1,275,022.34
Reclassifications to Section 2 (negative amount)			0.00	0.00	0.00	
Sub-total Section 1			11,017.42	11,017.42	581,392.28	1,275,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Payments Not Charged to Individual Claims						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					0.00	Unallocated LAE Inception-to-Date decreased by \$4,689
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			896.00	896.00	6,321.00	
Medical Cost Containment			0.00	0.00	0.00	Legal Inception-to-Date increased by \$4,689
Employee/ Contractor Expenses			2,098.84	2,098.84	35,447.19	
Legal			458.00	458.00	11,991.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			0.00	0.00	0.00	
Sub-Total for Section 2			12,816.20	12,816.20	108,977.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			23,833.62	23,833.62	690,370.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary			25,000.00	25,000.00	125,000.00	
Receiver Distributions			0.00	0.00	0.00	
Large Deductible Reimbursements (prior to 1/1/05)					0.00	
Other Receipts: (Description)						
Interest on Special Deposit			54.00	54.00	637.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
TOTAL REVENUE			25,054.00	25,054.00	125,637.00	
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

UDS "D" Record for [Example A.7](#)

The following represents the field positions, field name and content of the header, detail and trailer records for an electronic UDS "D" Record. Please note that Unallocated LAE has been reduced by \$4,689 and Legal Inception-to-Date has been increased by \$4,689:

Header Record Layout

1-20	21-25	26	27-28	29-30	31-32	33-34
RECORD NAME	INSOLVENT COMPANY	RECORD TYPE	FROM STATE	LOCATION	TO STATE	LOCATION
HEADER02	33333	D	ST	10	ST	01

35-37	38-45	46-53	54-61	62-64
BATCH NUMBER	REPORTING DATE	REPORTING PERIOD - From Date	REPORTING PERIOD - Through Date	INSURANCE TYPE
001	20140421	20140101	20140331	P&C

65	66-1702
REPLACEMENT FILE INDICATOR	RECORD FILLER
N	

Detail Record Layout

1	2-6	7-8	9-10	11-18	19	20-49	50-79
REPORTING PERIOD	RECORD TYPE	INSOLVENT COMPANY	FILE LOCATION STATE	FILE LOCATION CODE	REPORTING PERIOD ENDING	PERIOD COVERED	FUND ADDRESS LINE #1
Current Quarter	D	33333	ST	10	20140331	1	Insurance Guaranty Association 100 Main Street
Year-to-Date	D	33333	ST	10	20140331	2	Insurance Guaranty Association 100 Main Street
Inception-to-Date	D	33333	ST	10	20140331	3	Insurance Guaranty Association 100 Main Street

80-109	110-134	135-136	137-145	146-175	176-205	206-215	216-245
FUND ADDRESS LINE #2	FUND CITY	FUND STATE	FUND ZIP CODE	FUND CONTACT	TITLE	PHONE	EMAIL ADDRESS
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org

246-258	259-271	272-284	285-297	298-310	311-323	324-336	337-349
LOSS CLAIM PAYMENTS	TOTAL LOSS RECOVERIES (PRIOR)	MULTIPLE TYPE RECOVERY	SALVAGE RECOVERY	SUBROGATION RECOVERY	POLICY DEDUCTIBLE RECOVERY	SECOND INJURY RECOVERY	NET WORTH RECOVERY
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000055858444+	000000000000	000000000000	000000000000	000001050000-	000000000000	000000145800-	000002813886-

350-362	363-375	376-388	389-401	402-414	415-427	428-440	441-453
OTHER RECOVERY	UNKNOWN RECOVERY	RECEIVER LARGE DEDUCTIBLE RECOVERY	UNEARNED PREMIUM CLAIM PAYMENTS	TOTAL LAE (PRIOR)	DEFENSE & COST CONTAINMENT EXPENSE	DCC EXPENSE RECOVERY	ADJUSTING & OTHER (AO) EXPENSES
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000098000+	000000000000	000005873417+	000000119747-	000000438800+

454-466	467-479	480-492	493-505	506-518	519-531	532-544	545-557
AO EXPENSE RECOVERY	UNEARNED PREMIUM EXPENSE	Reclassifications to Section 2	UNALLOCATED LAE (Prior)	CLAIMS/ADJUSTING EXPENSE	MEDICAL COST CONTAINMENT	EMPLOYEE/CONTRACTOR EXPENSES	LEGAL
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000000000	000000089600+	000000000000	000000209884+	000000045800+
000000000000	000000000000	000000000000	000000000000	000000632100+	000000000000	000003544719+	000001199105+

Unallocated LAE Inception-to-Date decreased by \$4,689

Legal Inception-to-Date increased by \$4,689

REPORTING PERIOD	558-570 PROFESSIONAL EXPENSES	571-583 TRAVEL & MEETINGS EXPENSES	584-596 OFFICE RENT & UTILITIES	597-609 GENERAL OFFICE EXPENSES	610-622 INTEREST ON BORROWED FUNDS	623-635 INVESTMENT MANAGER FEES	636-699 DESCRIPTION - OTHER EXPENSES Line #1	700-712 OTHER EXPENSES LINE #1
Current Quarter	000000066666+	000000212200+	000000057900+	000000567070+	000000000000	000000000000	Loss on disposal of equipment	000000032500+
Year-to-Date	000000066666+	000000212200+	000000057900+	000000567070+	000000000000	000000000000	Loss on disposal of equipment	000000032500+
Inception-to-Date	000000641459+	000000970367+	000000481940+	000003395590+	000000000000	000000000000	Loss on disposal of equipment	000000032500+

713-776 DESCRIPTION - OTHER EXPENSES Line #2	777-789 OTHER EXPENSES LINE #2	790-853 DESCRIPTION - OTHER EXPENSES Line #3	854-866 OTHER EXPENSES LINE #3	867-930 DESCRIPTION - OTHER EXPENSES Line #4	931-943 OTHER EXPENSES LINE #4	944-956 Reclassifications from Section 1	957 Cost Accounting Allocation Code
	000000000000		000000000000		000000000000	000000000000	0
	000000000000		000000000000		000000000000	000000000000	0
	000000000000		000000000000		000000000000	000000000000	0

958-970 SPECIAL DEPOSIT	971-983 RECEIVER DISTRIBUTIONS	984-996 LARGE DEDUCTIBLE REIMBURSEMENTS (prior to 1/1/05)	997-1060 DESCRIPTION - OTHER RECEIPTS Line #1	1061-1073 OTHER RECEIPTS LINE #1	1074-1137 DESCRIPTION - OTHER RECEIPTS Line #2	1138-1150 OTHER RECEIPTS LINE #2
000002500000+	000000000000	000000000000	Interest on special d	000000005400+		000000000000
000002500000+	000000000000	000000000000	Interest on special d	000000005400+		000000000000
000012500000+	000000000000	000010000000-	Interest on special d	000000063700+		000000000000

1151-1214 DESCRIPTION - OTHER RECEIPTS Line #3	1215-1227 OTHER RECEIPTS LINE #3	1228-1291 DESCRIPTION - OTHER RECEIPTS Line #4	1292-1304 OTHER RECEIPTS LINE #4	1305-1317 LOSS CLAIMS RESERVES	1318-1330 UNEARNED PREMIUM RESERVES	1331-1343 DEFENSE & COST CONTAINMENT (DCC) RESERVES	1344-1356 ADJUSTING & OTHER (AO) EXPENSES RESERVES
	000000000000		000000000000	000122210286+	000000568900+	000004423048+	000000300000+
	000000000000		000000000000	000000000000	000000000000	000000000000	000000000000
	000000000000		000000000000	000000000000	000000000000	000000000000	000000000000

1357-1369 LUMP SUM DCC & AO EXPENSE RESERVE	1370-1382 LUMP SUM ADMINISTRATIVE EXPENSE RESERVE	1383-1702 COMMENTS
000000000000	000004000000+	
000000000000	000000000000	
000000000000	000000000000	

Trailer Record Layout

1-20 RECORD NAME	21-25 INSOLVENT COMPANY	26 RECORD TYPE	27-28 FROM STATE	29-30 LOCATION	31-32 TO STATE	33-34 TO LOCATION	35-37 BATCH NUMBER	239-1702 Record Filler
TRAILER	33333	D	ST		10	ST	01	001

38-45 REPORTING DATE	46-53 REPORTING PERIOD - From Date	54-61 REPORTING PERIOD - Through Date	62-64 INSURANCE TYPE	65-73 RECORD COUNT
20140421	20140101	20140331	P&C	000000003

74-88 Total Reserves - Section 1	89-103 Total Reserves - Section 2	104-118 Total Current Quarter Expenses - Section 1	119-133 Total Current Quarter Expenses - Section 2	134-148 Total Current Quarter Revenue
00000127502234+	000000004000000+	00000001101742+	00000001281620+	00000002505400+

149-163 TOTAL YTD EXPENSES - SECTION 1	164-178 TOTAL YTD EXPENSES - SECTION 2	179-193 TOTAL YTD REVENUE	194-208 TOTAL ITD EXPENSES - SECTION 1	209-223 TOTAL ITD EXPENSES - SECTION 2	224-238 TOTAL ITD REVENUE	239-1702 RECORD FILLER
00000001101742+	00000001281620+	00000002505400-	00000058139228+	00000010897780+	00000012563700+	

[Print Example A.8](#)

[Return to Appendix](#)

A.8 TPA Expense Reclassification

Listed below are links to an example of a reclass of TPA expenses, that had been charged to claim files and included in UDS "C" Records (transaction code 450), which the Fund and Receiver have agreed to treat as administrative expenses. In this example, there are \$980 of current quarter and year-to-date expenses and \$4,388 in inception-to-date expenses. They are included as expenses in Section 1 and are reclassified to Section 2.

- [GL Mapping to UDS "D" Record](#)
- [UDS "C" Record \(Suppressed\)](#)
- [UDS Financial Report](#)
- [UDS "D" Record](#)

GL Mapping to UDS "D" Record for **Example A.8**

This table shows mapping of General Ledger accounts to corresponding UDS "D" Record fields. It may be used as reference for [Example A.8](#).

G/L Acct #	"C" Record Trans Code	Description	Current Quarter	Year to date	Inception to date	"D" Record Field #	
2200	130	Reserves - Loss			-1,222,102.86	68	Used to verify total reported Loss Claims Reserves (Current Qtr Only)
2300	230	Reserves - DCC			-44,230.48	70	Used to verify total reported Defense & Cost Containment Reserves (Current Qtr Only)
2400	230	Reserves - AO			-3,000.00	71	Used to verify total reported Adjusting & Other Expense Reserves (Current Qtr Only)
2500	815	Reserves - UEP			-5,689.00	69	Used to verify total reported Unearned Premium Reserves (Current Qtr Only)
2600		Reserves - Administrative			-40,000.00	73	Used to verify total reported Administrative Expense Reserves (Current Qtr Only)
3000		Fund balance	-28,484.39	-28,484.39	1,266,333.34		Not Reported to Receiver
4000		Assessments	0.00	0.00	-500,000.00		Not Reported to Receiver
4500		Early access distributions	-25,000.00	-25,000.00	-125,000.00	58	Used to verify totals reported Receiver Distributions
5300		Interest Income	-3,653.88	-3,653.88	-18,723.85		Not Reported to Receiver
5310		Interest on Special Deposit	-54.00	-54.00	-637.00	61	Used to verify totals reported Other Receipts Receiver Distributions
5320		Investment expense	109.88	109.88	733.36		Not Reported to Receiver
6000	310	Claims loss paid	25,017.15	25,017.15	558,584.44	17	Used to verify totals reported Loss Claim Payments
6070	530	Claims loss NW recovery	-14,106.56	-14,106.56	-28,138.86	24	Used to verify totals reported Net Worth Recovery
6075	530	Claims loss Subrogation recovery	-7,500.00	-7,500.00	-10,500.00	21	Used to verify totals reported Subrogation Recovery
6080	530	Claims loss Second Injury recovery	-458.00	-458.00	-1,458.00	23	Used to verify totals reported Second Injury Recovery
6085	530	Claims loss Large Deductible Recovery	-100,000.00	-100,000.00	-100,000.00	27	Used to verify totals reported Large Deductible Recovery
6200	410	Claims expense-DCC	7,628.10	7,628.10	58,734.17	30	Used to verify totals reported Defense & Cost Containment Expense
6270	540	Claims expense NW recovery	-543.27	-543.27	-1,197.47	31	Used to verify totals reported DCC Expense Recovery
6300	450	Claims expense-AO	980.00	980.00	4,388.00	35	Used to verify totals reported Adjusting & Other (AO) Expenses
6500	820	UEP Paid	0.00	0.00	980.00	28	Used to verify totals reported Unearned Premium Claim Payments

G/L Acct #	Description	Current Quarter	Year to date	Inception to date	"D" Record Expense Field #	"D" Record Expense Categories	Current Quarter	Year to date	Inception to date
7000	Salaries	1,412.87	1,412.87	26,530.63	39	Employee/Contractor Expense	2,098.84	2,098.84	35,447.19
7050	TPA expense	896.00	896.00	6,321.00	37	Claims/Adjusting Expense	896.00	896.00	6,321.00
7080	Temp help	0.00	0.00	316.11	39				
7100	Benefits	435.01	435.01	6,406.69	39				
7300	Payroll taxes	250.96	250.96	2,193.76	39				
7400	Travel	2,122.00	2,122.00	7,799.02	42	Travel & Meetings Expenses	2,122.00	2,122.00	9,703.67
7401	Travel -direct	0.00	0.00	1,904.65	42				
7500	Legal	458.00	458.00	4,311.29	40	Legal	458.00	458.00	7,302.05
7501	Legal - direct	0.00	0.00	2,990.76	40				
7510	Auditing	0.00	0.00	2,669.45	41	Professional Expense (other than legal)	666.66	666.66	6,414.59
7511	Auditing -direct	666.66	666.66	3,587.49	41				
7520	Consultants	0.00	0.00	157.65	41				
7530	NCIGF dues	5,364.15	5,364.15	14,705.87	44				
7600	Insurance	0.00	0.00	5,499.92	44				
7700	Rent	500.00	500.00	4,505.39	43	Office Rent & Utilities	579.00	579.00	4,819.40
7710	Utilities	79.00	79.00	314.01	43				
7730	Telephone	13.00	13.00	1,784.48	44	General Office Expenses	5,670.70	5,670.70	33,955.90
7731	Telephone-direct	2.08	2.08	24.61	44				
7750	Repairs/maintenance	0.00	0.00	678.44	44				
7800	Equip rentals	0.00	0.00	1,774.92	44				
8000	Bank charges	0.00	0.00	2,143.37	44				
8001	Bank charges -direct	138.30	138.30	1,883.72	44				
8010	Printing and stationery	0.00	0.00	1,094.84	44				
8020	Office supplies	0.00	0.00	1,371.90	44				
8030	Computer supplies	98.00	98.00	498.89	44				
8040	Postage	47.00	47.00	1,893.66	44				
8051	Express mail -direct	8.17	8.17	52.80	44				
8071	Dues and subscriptions	0.00	0.00	114.34	44				
8140	Taxes-other than payroll	0.00	0.00	434.14	44				
8300	Loss on disposal of equipment	325.00	325.00	325.00	47	Loss on disposal of equipment (Other Exp)	325.00	325.00	325.00
9000	Unallocated LAE			4,689.00	40	Legal			4,689.00
	Total admin	12,816.20	12,816.20	108,977.80			12,816.20	12,816.20	108,977.80

Suppressed UDS "C" Record Quarterly Filing for [Example A.8](#)

The following is a representation of a UDS "C" Record showing fields relevant to [Example A.8](#):

Record Type	Insolvent Company	Fund Claim Number	Transaction Code	Transaction Date	Transaction Amount	Recovery Indicator Code	Expense Code
HEADER02 33333CST10ST01001201404102014010120140331P&C							
C	33333	1234	030	20140206	0+	0	
C	33333	1236	030	20140226	0+	0	
C	33333	1400	030	20140312	0+	0	
					0		
C	33333	1234	080	20140213	0+	0	
C	33333	1236	080	20140213	0+	0	
C	33333	1400	080	20140213	0+	0	
					0		
C	33333	1234	130	20140331	49111820+	0	
C	33333	1236	130	20140331	28947362+	0	
C	33333	1400	130	20140331	44151104+	0	
					122210286+		
C	33333	1234	230	20140331	2106542+	0	05
C	33333	1236	230	20140331	2316506+	0	05
C	33333	1400	230	20140331	300000+	0	
					4723048+		
C	33333	1234	310	20140315	719051+	0	
C	33333	1234	310	20140104	901857+	0	
C	33333	1234	310	20140202	301857+	0	
C	33333	1236	310	20140221	578950+	0	
					2501715+		
C	33333	1234	410	20140227	688116+	0	04
C	33333	1234	410	20140305	43430+	0	04
C	33333	1236	410	20140323	26264+	0	05
C	33333	1237	410	20140323	5000+	0	03
					762810+		
C	33333	1234	450	20140323	98000+	0	
					98000+		
C	33333	1234	530	20140326	1410656-	6	
					1410656-		
C	33333	1235	530	20140326	750000-	3	0
					750000-		
C	33333	1237	530	20140326	45800-	5	
					45800-		
C	33333	1238	530	20140326	10000000-	9	
					10000000-		
C	33333	1234	540	20140326	54327-	6	04
					54327-		
C	33333	UEP123	815	20140326	568900+	0	
					568900+		
TRAILER 33333CST10ST01001201404102014010120140331P&C00000002300000129394776+							

Bold items are for illustration purpose only and are not part of the UDS "C" Record

UDS Financial Report for Example A.8

The following UDS Financial Report may be used for reference for [Example A.8](#):

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location	State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoo@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
DISBURSEMENTS						
Section 1 - Disbursements charged to individual claim						
Loss Claim Payments (Transcodes 310, 320)						
		25,017.15	25,017.15	558,584.44	1,222,102.86	
Total Loss Recoveries (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier recoveries into specific Version 2.1 categories.)				0.00		

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdove@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Loss Recoveries by Recovery Type Code (Negative Transcode 530)						
Multiple Type Recovery (Code 1)			0.00	0.00	0.00	
Salvage Recovery (Code 2)			0.00	0.00	0.00	
Subrogation Recovery (Code 3)			-7,500.00	-7,500.00	-10,500.00	
Policy Deductible Recovery (Code 4)			0.00	0.00	0.00	
Second Injury Recovery (Code 5)			-458.00	-458.00	-1,458.00	
Net Worth Recovery (Code 6)			-14,106.56	-14,106.56	-28,138.86	
Other Recovery (Code 7)			0.00	0.00	0.00	
Unknown Recovery (Code 8)			0.00	0.00	0.00	
Receiver Large Deductible Recovery (Code 9)			0.00	0.00	0.00	
Unearned Premium Claim Payments (Transcode 820, 825)			0.00	0.00	980.00	5,689.00

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category		Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves	
Total LAE (PRIOR to implementation of UDS Version 2.1 unless accounting records allow for breakdown of earlier expenses into specific Version 2.1 categories.)				0.00		
Defense & Cost Containment (DCC) Expenses (Transcode 410, 420)		7,628.10	7,628.10	58,734.17	44,230.48	
DCC Expense Recovery (Negative Transcode 540)		-543.27	-543.27	-1,197.47		
Adjusting & Other (AO) Expenses (Transcode 450, 470)		980.00	980.00	4,388.00	3,000.00	
AO Expense Recovery (Transcode 550)		0.00	0.00	0.00		
Unearned Premium Expense (Transcode 870)		0.00	0.00	0.00		
Sub-Total (UDS "C" Record)		11,017.42	11,017.42	581,392.28	1,275,022.34	
Reclassifications to Section 2 (negative amount)		-980.00	-980.00	-4,388.00		
Sub-total Section 1		10,037.42	10,037.42	577,004.28	1,275,022.34	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Section 2 - Payments Not Charged to Individual Claims						
Unallocated LAE (Prior to implementation of UDS Version 2.1)					0.00	
Claims/adjusting expense paid for NON-Employee adjusting personnel, such as TPA fees.			0.00	0.00	0.00	
Medical Cost Containment			0.00	0.00	0.00	
Employee/ Contractor Expenses			2,994.84	2,994.84	41,768.19	
Legal			458.00	458.00	11,991.05	
Professional Expenses (Other than Legal)			666.66	666.66	6,414.59	
Travel & Meetings Expenses			2,122.00	2,122.00	9,703.67	
Office Rent & Utilities			579.00	579.00	4,819.40	
General Office Expenses			5,670.70	5,670.70	33,955.90	
Interest on Borrowed Funds			0.00	0.00	0.00	

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
Investment Manager Fees			0.00	0.00	0.00	
Other Expenses: (Description)						
Loss on disposal of equipment			325.00	325.00	325.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)						0.00
Lump Sum Administrative Expense Reserve (not reported with a "C" record)						40,000.00
Reclassifications from Section 1			980.00	980.00	4,388.00	
Sub-Total for Section 2			13,796.20	13,796.20	113,365.80	40,000.00
TOTAL DISBURSEMENTS/RESERVES			24,813.62	24,813.62	694,758.08	1,315,022.34

Fund Name:	Insurance Guaranty Association			Insolvent Company:	33333	
File Location State	ST	File Location Code	10	Reporting Period Ending:	3/31/2014	
100 Main Street				Anytown	ST	99999
Fund Address				Fund City	Fund State	Fund Zip Code
Fund Contact:	Jane Doe			Accountant		
Name				Title		
Phone:	8005555555		Email Address:	jdoe@anyfund.org		
Category			Current Quarter	Year-to-Date	Inception-To-Date	Outstanding Reserves
REVENUE SPECIFIED SOURCES						
Special Deposit - Received From Department of Insurance/Ancillary			25,000.00	25,000.00	125,000.00	
Receiver Distributions			0.00	0.00	0.00	
Large Deductible Reimbursements (prior to 1/1/05)					0.00	
Other Receipts: (Description)						
Interest on Special Deposit			54.00	54.00	637.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
			0.00	0.00	0.00	
TOTAL REVENUE			25,054.00	25,054.00	125,637.00	
Comments and Agreed Additional Detail:						
Cost Accounting Allocation Code (Time, Claims Cost, Other)				T		

UDS "D" Record for [Example A.8](#)

The following represents the field positions, field name and content of the header, detail and trailer records for an electronic UDS "D" Record.

Header Record Layout

1-20	21-25	26	27-28	29-30	31-32	33-34
RECORD NAME	INSOLVENT COMPANY	RECORD TYPE	FROM STATE	FROM LOCATION	TO STATE	TO LOCATION
HEADER02	33333	D	ST	10	ST	01

35-37	38-45	46-53	54-61	62-64
BATCH NUMBER	REPORTING DATE	REPORTING PERIOD - From Date	REPORTING PERIOD - Through Date	INSURANCE TYPE
001	20140421	20140101	20140331	P&C

65	66-1702
REPLACEMENT FILE INDICATOR	RECORD FILLER
N	

Detail Record Layout

REPORTING PERIOD	1 RECORD TYPE	2-6 INSOLVENT COMPANY	7-8 FILE LOCATION STATE	9-10 FILE LOCATION CODE	11-18 REPORTING PERIOD ENDING	19 PERIOD COVERED	20-49 FUND NAME	50-79 FUND ADDRESS LINE #1
Current Quarter	D		33333 ST	10	20140331		1 Insurance Guaranty Association	100 Main Street
Year-to-Date	D		33333 ST	10	20140331		2 Insurance Guaranty Association	100 Main Street
Inception-to-Date	D		33333 ST	10	20140331		3 Insurance Guaranty Association	100 Main Street

80-109 FUND ADDRESS LINE #2	110-134 FUND CITY	135-136 FUND STATE	137-145 FUND ZIP CODE	146-175 FUND CONTACT	176-205 TITLE	206-215 PHONE	216-245 EMAIL ADDRESS
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org
000000000000	Anytown	ST	99999	Jane Doe	Accountant	8005555555	jdoe@anyfund.org

246-258 LOSS CLAIM PAYMENTS	259-271 TOTAL LOSS RECOVERIES (PRIOR)	272-284 MULTIPLE TYPE RECOVERY	285-297 SALVAGE RECOVERY	298-310 SUBROGATION RECOVERY	311-323 POLICY DEDUCTIBLE RECOVERY	324-336 SECOND INJURY RECOVERY	337-349 NET WORTH RECOVERY
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000002501715+	000000000000	000000000000	000000000000	000000750000-	000000000000	000000045800-	000001410656-
000055858444+	000000000000	000000000000	000000000000	000001050000-	000000000000	000000145800-	000002813886-

350-362 OTHER RECOVERY	363-375 UNKNOWN RECOVERY	376-388 RECEIVER LARGE DEDUCTIBLE RECOVERY	389-401 UNEARNED PREMIUM CLAIM PAYMENTS	402-414 TOTAL LAE (PRIOR)	415-427 DEFENSE & COST CONTAINMENT EXPENSE	428-440 DCC EXPENSE RECOVERY	441-453 ADJUSTING & OTHER (AO) EXPENSES
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000000000	000000000000	000000762810+	000000054327-	000000098000+
000000000000	000000000000	000000000000	000000098000+	000000000000	000005873417+	000000119747-	000000438800+

454-466 AO EXPENSE RECOVERY	467-479 UNEARNED PREMIUM EXPENSE	480-492 Reclassifications to Section 2	493-505 UNALLOCATED LAE (Prior)	506-518 CLAIMS/ADJUSTING EXPENSE	519-531 MEDICAL COST CONTAINMENT	532-544 EMPLOYEE/CONTRACTOR EXPENSES	545-557 LEGAL
000000000000	000000000000	000000098000-	000000000000	000000000000	000000000000	000000299484+	000000045800+
000000000000	000000000000	000000098000-	000000000000	000000000000	000000000000	000000299484+	000000045800+
000000000000	000000000000	000000438800-	000000000000	000000000000	000000000000	000004176819+	000001199105+

REPORTING PERIOD	558-570 PROFESSIONAL EXPENSES	571-583 TRAVEL & MEETINGS EXPENSES	584-596 OFFICE RENT & UTILITIES	597-609 GENERAL OFFICE EXPENSES	610-622 INTEREST ON BORROWED FUNDS	623-635 INVESTMENT MANAGER FEES	636-699 DESCRIPTION - OTHER EXPENSES Line #1	700-712 OTHER EXPENSES LINE #1
Current Quarter	00000066666+	000000212200+	000000057900+	000000567070+	000000000000	000000000000	Loss on disposal of equipment	00000032500+
Year-to-Date	00000066666+	000000212200+	000000057900+	000000567070+	000000000000	000000000000	Loss on disposal of equipment	00000032500+
Inception-to-Date	00000641459+	000000970367+	000000481940+	000003395590+	000000000000	000000000000	Loss on disposal of equipment	00000032500+

713-776 DESCRIPTION - OTHER EXPENSES Line #2	777-789 OTHER EXPENSES LINE #2	790-853 DESCRIPTION - OTHER EXPENSES Line #3	854-866 OTHER EXPENSES LINE #3	867-930 DESCRIPTION - OTHER EXPENSES Line #4	931-943 OTHER EXPENSES LINE #4	944-956 Reclassifications from Section 1	957 Cost Accounting Allocation Code
	000000000000		000000000000		000000000000	00000098000+	0
	000000000000		000000000000		000000000000	00000098000+	0
	000000000000		000000000000		000000000000	000000438800+	0

958-970 SPECIAL DEPOSIT	971-983 RECEIVER DISTRIBUTIONS	984-996 LARGE DEDUCTIBLE REIMBURSEMENTS (prior to 1/1/05)	997-1060 DESCRIPTION - OTHER RECEIPTS Line #1	1061-1073 OTHER RECEIPTS LINE #1	1074-1137 DESCRIPTION - OTHER RECEIPTS Line #2	1138-1150 OTHER RECEIPTS LINE #2
000002500000+	000000000000	000000000000	Interest on special d	000000005400+		000000000000
000002500000+	000000000000	000000000000	Interest on special d	000000005400+		000000000000
000012500000+	000000000000	000000000000	Interest on special d	000000063700+		000000000000

1151-1214 DESCRIPTION - OTHER RECEIPTS Line #3	1215-1227 OTHER RECEIPTS LINE #3	1228-1291 DESCRIPTION - OTHER RECEIPTS Line #4	1292-1304 OTHER RECEIPTS LINE #4	1305-1317 LOSS CLAIMS RESERVES	1318-1330 UNEARNED PREMIUM RESERVES	1331-1343 DEFENSE & COST CONTAINMENT (DCC) RESERVES	1344-1356 ADJUSTING & OTHER (AO) EXPENSES RESERVES
	000000000000		000000000000	000122210286+	000000568900+	000004423048+	00000300000+
	000000000000		000000000000	000000000000	000000000000	000000000000	000000000000
	000000000000		000000000000	000000000000	000000000000	000000000000	000000000000

1357-1369 LUMP SUM DCC & AO EXPENSE RESERVE	1370-1382 LUMP SUM ADMINISTRATIVE EXPENSE RESERVE	1383-1702 COMMENTS
000000000000	000004000000+	
000000000000	000000000000	
000000000000	000000000000	

Trailer Record Layout

1-20 RECORD NAME	21-25 INSOLVENT COMPANY	26 RECORD TYPE	27-28 FROM STATE	29-30 FROM LOCATION	31-32 TO STATE	33-34 TO LOCATION	35-37 BATCH NUMBER	239-1702 Record Filler
TRAILER	33333	D	ST		10	ST	01	001

38-45 REPORTING DATE	46-53 REPORTING PERIOD - From Date	54-61 REPORTING PERIOD - Through Date	62-64 INSURANCE TYPE	65-73 RECORD COUNT
20140421	20140101	20140331	P&C	000000003

74-88 Total Reserves - Section 1	89-103 Total Reserves - Section 2	104-118 Total Current Quarter Expenses - Section 1	119-133 Total Current Quarter Expenses - Section 2	134-148 Total Current Quarter Revenue
00000127502234+	000000004000000+	00000001003742+	00000001379620+	00000002505400+

149-163 TOTAL YTD EXPENSES - SECTION 1	164-178 TOTAL YTD EXPENSES - SECTION 2	179-193 TOTAL YTD REVENUE	194-208 TOTAL ITD EXPENSES - SECTION 1	209-223 TOTAL ITD EXPENSES - SECTION 2	224-238 TOTAL ITD REVENUE	239-1702 RECORD FILLER
00000001003742+	00000001379620+	00000002505400-	000000057700428+	000000011336580+	000000012563700+	