

THE UNIFORM DATA STANDARD FOR FINANCIAL REPORTING ('D' RECORD)
VERSION 2.1
OVERVIEW

Version 2 of the UDS Financial 'D' Record was adopted by the NAIC in March, 2006. Most of the changes at that time were to bring the 'D' record into conformity with the UDS Claims 'C' Record. The UDS Technical Support Group feels that the resolution of issues outstanding at that time along with additional issues that have arisen since the previous format submission necessitate a revision to the 'D' record format. The following list of changes is incorporated in the formats which are being proposed for adoption by the Working Group and NAIC.

- Field Additions for Guaranty Fund Name & Address Information
- Field Addition for "Total Loss Recoveries (Prior to implementation of Version 2)" in Section 1
- Field Addition for "Receiver Large Deductible Recoveries" in Section 1
- Field Addition for "Total Allocated LAE (Prior to implementation of Version 2)" in Section 1
- Field Addition for DCC Recoveries in Section 1
- Field Addition for AO Recoveries in Section 1
- Field Addition for Unearned Premium Expense (i.e. adjustment expense) in Section 1
- Field Addition in Section 1 for Expense Reclassifications to Section 2
- Field Addition in Section 2 for Expense Reclassifications from Section 1
- Field Addition for "Medical Bill Review" in Section 2
- Expansion of Other Expense and Other Receipts Sections to allow for more detailed expense breakdowns where requested by Receivers
- Field Name Change: "Lump Sum Reserves (Not reported with a "C" record" has been changed to "Lump Sum DCC & AO Expense Reserve (not reported with a "C" record)"
- Field Addition for "Lump Sum Administrative Expense Reserve (not reported with a "C" record)" in Section 2
- Field Name/Description Change: "Early Access – All Other Sources" has been changed to "Receiver Distributions"
- Column Addition in Financial Report for Reserves. (Provides for a more orderly presentation of Reserve information on the spreadsheet)

If there are questions on the specifics of any of these changes, we will be glad to provide responses at your convenience.

Respectfully Submitted,

The UDS Technical Support Group