

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

#	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	NAIC Number
3	FILE LOCATION STATE	R	A	2	7-8	State sending transaction: Designates the state code for the Fund.
4	FILE LOCATION CODE	R	N	2	9-10	Entity sending transaction: Example 10=P&C Fund, 11=WC Fund, 26=TPA transmitting data directly
5	REPORTING PERIOD ENDING	R	N	8	11-18	Date: YYYYMMDD
6	PERIOD COVERED	R	N	1	19	1 =Current Quarter / 2 =YTD / 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
	EXPENSES – Section 1 C Record Payments					
17	LOSS CLAIM PAYMENTS	C	N	13	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 during the reporting period. DO NOT include unearned/return premium claim payments. These are reported separately. This amount must equal the total of loss payments reported to the receivership for the same period in the Fund UDS Claims Report (“C Record”), Funds to Receiver. (This is the total of all payments made with transaction code 310 and 320) & (Prior to 1/1/05 – the use of transaction code 340)
18	TOTAL LOSS RECOVERIES (PRIOR)	C	N	13	259-271	The total of all recoveries recorded with transaction code 510 or 530 (Prior to implementation of UDS Version 2, unless accounting records allow for breakdown of earlier recoveries into specific UDS Version 2 categories)

19	MULTIPLE TYPE RECOVERY	C	N	13	272-284	UDS Version 2, Transaction code 530, Recovery code 1
20	SALVAGE RECOVERY	C	N	13	285-297	UDS Version 2, Transaction code 530, Recovery code 2
21	SUBROGATION RECOVERY	C	N	13	298-310	UDS Version 2, Transaction code 530, Recovery code 3
22	POLICY DEDUCTIBLE RECOVERY	C	N	13	311-323	UDS Version 2, Transaction code 530, Recovery code 4
23	SECOND INJURY RECOVERY	C	N	13	324-336	UDS Version 2, Transaction code 530, Recovery code 5
24	NET WORTH RECOVERY	C	N	13	337-349	UDS Version 2, Transaction code 530, Recovery code 6
25	OTHER RECOVERY	C	N	13	350-362	UDS Version 2, Transaction code 530, Recovery code 7
26	UNKNOWN RECOVERY	C	N	13	363-375	UDS Version 2, Transaction code 530, Recovery code 8
27	RECEIVER LARGE DEDUCTIBLE RECOVERY	C	N	13	376-388	UDS Version 2, Transaction code 530, Recovery code 9
28	UNEARNED PREMIUM CLAIM PAYMENTS	C	N	13	389-401	The total of all unearned/return premium claim payments made directly by the Fund to the policyholder/other claimant or indirectly through an independent adjuster during the reporting period. This amount must equal the total of unearned/return premium payments reported to the receivership for the same period in the Fund UDS Claims Report ("C Record"), Funds to Receiver.
29	TOTAL LAE (PRIOR)	C	N	13	402-414	The total of all loss adjustment expense recorded with transaction code 410 or 430 (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.)
30	DEFENSE & COST CONTAINMENT EXPENSE (DCC)	C	N	13	415-427	All defense and cost containment expenses charged directly to a claim in the Fund UDS Claims Report ("C Record" - Trans codes 410 , 420), EXCLUDES expenses paid for AO expenses.
31	DCC EXPENSE RECOVERY	C	N	13	428-440	All defense and cost containment expense recoveries (UDS Version 2, transaction code 540 and prior to UDS Version 2 implementation, the use of transaction code 520
32	ADJUSTING & OTHER (AO) EXPENSES	C	N	13	441-453	All adjusting expenses charged directly to a claim in the Fund UDS Claims Report ("C" Record), INCLUDES TPA/contractor expenses. (Transaction Codes 450 & 470)

33	AO EXPENSE RECOVERY	C	N	13	454-466	All Adjusting expense recoveries charged directly to a claim in the Fund UDS Claims Report ("C" Record) INCLUDES expense reimbursements and overpayments. (UDS Version 2, transaction code 550 and prior to UDS Version 2 implementation, the use of negative transaction codes 450, 470.)
34	UNEARNED PREMIUM EXPENSE	C	N	13	467-479	All unearned premium expenses charged directly to a claim in the Fund UDS Claims Report ("C" Record"). UDS Version 2, Transaction Code 870.
35	Reclassifications to Section 2	C	N	13	480-492	All UDS Claims Report ("C" Record) expenses reclassified as Section 2 - Administrative Expense
	Expenses - Section 2 Not charged to individual claim					
36	UNALLOCATED LAE (Prior)	C	N	13	493-505	All loss adjustment expenses not charged directly to a claim file (PRIOR to implementation of UDS Version 2)
37	CLAIMS/ADJUSTING EXPENSE paid for NON-Employee adjusting personnel, such as TPA fees.	C	N	13	506-518	All expenses paid for NON-employee claims adjusting to TPA's or individual contractors, NOT charged to an individual claim and NOT reported in the Fund UDS Claims Report ("C Record"), Funds to Receiver.
38	MEDICAL BILL REVIEW	C	N	13	519-531	All Medical Bill Review expenses paid, NOT charged to an individual claim, NOT reported in the Fund UDS Claims Report ("C Record"), Funds to Receiver.
39	EMPLOYEE/CONTRACTOR EXPENSES	C	N	13	532-544	All expenses for personnel, including salaries, benefits, employee training and education, payroll taxes, and temporary personnel.
40	LEGAL	C	N	13	545-557	Include all Legal expenses NOT charged to individual claims.
41	PROFESSIONAL EXPENSES (Other than Legal)	C	N	13	558-570	All professional expenses including audit/accounting, actuarial, and other consulting not charged to individual claims, other than Legal expenses.
42	TRAVEL & MEETINGS EXPENSES	C	N	13	571-583	Expenses for all travel and meetings, excluding those amounts included in employee/contractor expenses for employee training and education.
43	OFFICE RENT & UTILITIES	C	N	13	584-596	The expenses related to the provision of facilities for the Fund.
44	GENERAL OFFICE EXPENSES	C	N	13	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; bank charges (excluding investment manager fees and interest on borrowed Funds - see specific categories); telephone; depreciation on all capital furniture and equipment items and all insurance contracts (other than reinsurance) purchased by the Fund, excluding any insurance programs included in employee expenses as employee benefits.

45	INTEREST ON BORROWED FUNDS	C	N	13	610-622	Interest expense on borrowed Funds charged or allocated to this Receiver.
46	INVESTMENT MANAGER FEES	C	N	13	623-635	All investment management fees charged or allocated to this Receiver.
47	DESCRIPTION - OTHER EXPENSES Line #1	C	A	64	636-699	Itemize expenses not included in any other expense reporting item. Taxes, other than payroll, are to be included in these fields. Expenses for any unique or non-recurring project should be included here. A narrative description of each item included in these fields should be provided in the “ DESCRIPTION – OTHER EXPENSES ” field corresponding to the Line # where the amount is placed.
48	OTHER EXPENSES LINE #1	C	N	13	700-712	
49	DESCRIPTION - OTHER EXPENSES Line #2	C	A	64	713-776	
50	OTHER EXPENSES LINE #2	C	N	13	777-789	
51	DESCRIPTION - OTHER EXPENSES Line #3	C	A	64	790-853	
52	OTHER EXPENSES LINE #3	C	N	13	854-866	
53	DESCRIPTION - OTHER EXPENSES Line #4	C	A	64	867-930	
54	OTHER EXPENSES LINE #4	C	N	13	931-943	
55	Reclassifications from Section 1	C	N	13	944-956	
56	Cost Accounting Allocation Code	R	A	1	957	Basis for Expense Allocation (Time, Claims Cost, Other)
	REVENUE SPECIFIED SOURCES					
57	SPECIAL DEPOSIT - Received From Department of Insurance/Ancillary	C	N	13	958-970	Report the amount of distributions received from statutory deposit(s).
58	RECEIVER DISTRIBUTIONS	C	N	13	971-983	Include the amount of distributions received from a Receiver, other than statutory deposits, net of any amounts returned to the Receiver due to recalls.
59	Large Deductible Reimbursements (Prior to 1/1/05)	C	N	13	984-996	Include the amount received prior to 1/1/05 identified as large deductible reimbursements

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 Early Access and Special Deposits. 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.
61	OTHER RECEIPTS LINE #1	C	N	13	1061-1073	
62	DESCRIPTION – OTHER RECEIPTS Line #2	C	A	64	1074-1137	
63	OTHER RECEIPTS LINE #2	C	N	13	1138-1150	
64	DESCRIPTION – OTHER RECEIPTS Line #3	C	A	64	1151-1214	
65	OTHER RECEIPTS LINE #3	C	N	13	1215-1227	
66	DESCRIPTION – OTHER RECEIPTS Line #4	C	A	64	1228-1291	
67	OTHER RECEIPTS LINE #4	C	N	13	1292-1304	
	OUTSTANDING RESERVES (CURRENT QUARTER ONLY)					
68	LOSS CLAIMS	C	N	13	1305-1317	Reserve Amounts MUST match with Reserve Snapshot provided with UDS "C" record for same reporting period.
69	UNEARNED PREMIUM	C	N	13	1318-1330	Reported on the Financial Report Only - WILL NOT RECONCILE TO THE CLAIMS RECORD
70	DEFENSE & COST CONTAINMENT (DCC)	C	N	13	1331-1343	Reserve Amounts MUST match with Reserve Snapshot provided with UDS "C" record for same reporting period.
71	ADJUSTING & OTHER (AO) EXPENSES	C	N	13	1344-1356	Reserve Amounts MUST match with Reserve Snapshot provided with UDS "C" record for same reporting period.
72	LUMP SUM DCC & AO EXPENSE RESERVE (not reported with a 'C' Record)	C	N	13	1357-1369	Reported on the Financial Report Only - WILL NOT RECONCILE TO THE CLAIMS RECORD
73	LUMP SUM ADMINISTRATIVE EXPENSE RESERVE (not reported with a 'C' Record)	C	N	13	1370-1382	Reported on the Financial Report Only - WILL NOT RECONCILE TO THE CLAIMS RECORD
	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.

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	A	R	21-25	Insolvent Company No. (NAIC No.)
3	1	A	R	26	D = Fund to Receiver (Financial Format)
4	2	A	R	27-28	From State
5	2	N	R	29-30	From Location
6	2	A	R	31-32	To State
7	2	N	R	33-34	To Location
8	3	N	R	35-37	Batch Number (0 Decimals implied)
9	8	N	R	38-45	Reporting Date (YYYYMMDD)
10	8	N	R	46-53	Reporting Period - From Date (YYYYMMDD). On the first Reporting; the from date should be the date of insolvency. Thru date should be last as-of date of the data (that is, the date when the data was staged for extract.). On 2nd and subsequent Reporting, the from date should be day after the thru date on the previous submission
11	8	N	R	54-61	Reporting Period - Through Date (YYYYMMDD)
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	A	R	21-25	Insolvent Company No. (NAIC No.)
3	1	A	R	26	D = Fund to Receiver (Financial Format)
4	2	A	R	27-28	From State
5	2	N	R	29-30	From Location
6	2	A	R	31-32	To State
7	2	N	R	33-34	To Location
8	3	N	R	35-37	Batch Number (0 Decimals implied)
9	8	N	R	38-45	Reporting Date (YYYYMMDD)
10	8	N	R	46-53	Reporting From Date (YYYYMMDD)
11	8	A	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.
14	15	N	C	74-88	Total Current Reserves - 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+
15	15	N	C	89-103	Total Current Reserves - 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+
16	15	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	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	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 amount of transactions is 100,051.56 Enter 00000010005156+
19	15	N	C	149-163	Total YTD 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	N	C	164-178	Total YTD 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	N	C	179-193	Total YTD 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	N	C	194-208	Total ITD 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	N	C	209-223	Total ITD 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	N	C	224-238	Total ITD 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	N	C	239-1702	Record Filler Spaces