STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

<u>At December 31, 2023</u>		Workers'		Homeowners/		
	Administrative	Compensation	Automobile	Farmowners	All Other	Total
Assets:						
Cash and short-term investments	117,370	67,417,151	(5,060,113)	(15,834,927)	2,040,676	48,680,157
Cash held by escrow agent for payment of claims	-	11,702	-	-	-	11,702
Total assets	117,370	67,428,853	(5,060,113)	(15,834,927)	2,040,676	48,691,859
Liabilities:						
Bank note payable	-	-	-	-	-	-
Total liabilities		-	-	-	-	-
Fund balances (deficits):	117,370	67,428,853	(5,060,113)	(15,834,927)	2,040,676	48,691,859
Total liabilities and fund balances	117,370	67,428,853	(5,060,113)	(15,834,927)	2,040,676	48,691,859

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Twelve Months						Page 2
Ending December 31, 2023		Workers'		Homeowners/		
	Administrative	Compensation	Automobile	Farmowners	All Other	Total
Revenues:						
Recovery from conservators	-	1,992,181	(678,704)	6,322,360	-	7,635,837
Recovery from second injury fund	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Assessments	-	-	-	7,710,958	-	7,710,958
Unrealized Gain/(Loss)	-	411,743	24,980	836	26,746	464,305
Interest	<u> </u>	303,914	18,438	617	19,739	342,708
		2,707,838	(635,286)	14,034,771	46,485	16,153,808
Expenditures:						
Assessment refunds	_	_	_	_	_	_
Medical	_	85,208	_	_	_	85,208
Indemnity	_	300,937	_	_	_	300,937
Claims	-	-	828,500	18,313,881	-	19,142,381
Adjustment expenses	-	373,601	60,818	2,525,753	-	2,960,171
Legal expenses	-	18,816	163,573	400,326	_	582,714
Return premiums	-	- -	1,710	1,510,930	-	1,512,640
Interest expense	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-
Administrative expense allocation	-	45,747	62,048	1,338,514	-	1,446,309
	-	824,308	1,116,648	24,089,404	-	26,030,360
Excess (deficit) of revenues						
over (under) expenditures	_	1,883,530	(1,751,934)	(10,054,633)	46,485	(9,876,552)
Fund balance (deficit) December 31, 2022	117,370	65,545,323	(3,308,179)	(5,780,294)	1,994,191	58,568,411
Fund balance (deficit) December 31, 2023	117,370	67,428,853	(5,060,113)	(15,834,927)	2,040,676	48,691,859

For the Twelve Months Ending December 31, 2023					American				
Ending December 31, 2023	Allied	American	American	American	Mutual	American	Atlantic		
	Fidelity	Druggists	Eagle	Motorist	Boston	Mutual	Mutual	Bedivere	CAGC
Revenues:									
Recovery from conservators	-	-	-	-	-	-	-	-	588,289
Recovery from second injury fund	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	865	-	-	7,569	-	-	-	44,431
Interest		638	-	-	5,587	-	-	-	32,795
	-	1,503	-	-	13,156	-	-	-	665,515
Expenditures:									
Assessment refunds	_	_	_	_	_	_	_	_	-
Medical	_	-	-	-	-	-	15,240	21,159	(957,698)
Indemnity	_	_	_	_	_	_	10,928	_	-
Claims	_	-	-	-	-	-	-	-	-
Adjustment expenses	_	-	_	-	-	-	566	31,959	125,039
Legal expenses	_	-	_	-	-	-	-	1,345	808
Return premiums	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	1,573	3,204	(48,941)
·	_	-	-	-	-	-	28,307	57,667	(880,793)
Excess (deficit) of revenues									
over (under) expenditures	_	1,503	_	-	13,156	-	(28,307)	(57,667)	1,546,308
Fund balance (deficit) December 31, 2022	(42,654)	167,549	(66,046)	(30,962)	1,466,706	(707,597)	(967,574)	(243,404)	7,899,786
Fund balance (deficit) December 31, 2023	(42,654)	169,052	(66,046)	(30,962)	1,479,862	(707,597)	(995,881)	(301,071)	9,446,094
Case basis reserves and reserves for loss									
adjustment expense at December 31, 2022	_	_	_	22,467	_	223,212	975,239	2,743,979	6,524,002
Payments above	_	_	_	_	_	-	26,734	53,118	(832,660)
Addition to (reduction of) reserves	_	-	-	-	-	-	(2,454)	(182,539)	2,165,601
Case basis reserves and reserves for loss	-						\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	, ,	, , ,
adjustment expense at December 31, 2023		-	-	22,467	-	223,212	946,051	2,508,321	9,522,263
Excess (shortage)	(42,654)	169,052	(66,046)	(53,428)	1,479,862	(930,809)	(1,941,932)	(2,809,392)	(76,169)
Date of insolvency	07/15/86	04/30/86	12/22/97	05/10/13	03/09/89	03/09/89	04/27/11	03/11/21	01/17/14
Final date for filing claims	08/14/87	10/30/87	06/22/99	11/10/14	03/09/90	03/09/90	04/27/12	12/31/21	01/15/15

For the Twelve Months									
Ending December 31, 2023			Casualty	Consol-					
		Castle-	Reciprocal	idated		Credit	Employers	Employers	First
	Carriers	point	Exchange	American	Centennial	General	Casualty	National	Southern
Revenues:		•					-		
Recovery from conservators	_	135,630	_	_	_	_	_	_	_
Recovery from second injury fund	_	, -	_	_	_	_	_	_	_
Assessments	_	_	_	_	_	_	_	_	_
Recovery from insurance department	_	_	_	_	_	_	_	_	_
Unrealized Gain/Loss	6,468	_	_	_	_	_	4,658	685	_
Interest	4,774	_	_	_	_	_	3,438	505	_
	11,242	135,630	-	-	-	-	8,096	1,190	-
Expenditures:									
Assessment refunds									
Medical	-	- 9,491	23,850	-	- 7,848	-	-	-	-
Indemnity	-	9,491	23,030	-	7,040	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-
	-	- 357	320	-	- 86	-	-	-	-
Adjustment expenses	-	337	320	-	00	-	-	-	-
Legal expenses Return premiums	-	-	-	-	-	-	-	-	-
•	-	- 579	- 1,422	-	- 467	-	-	-	-
Administrative expense allocation		10,428	25,592	<u> </u>	8,401	-	<u>-</u>	<u>-</u>	-
		10,420	25,592	-	0,401		-	-	
Excess (deficit) of revenues									
over (under) expenditures	11,242	125,202	(25,592)	-	(8,401)	-	8,096	1,190	-
Fund balance (deficit) December 31, 2022	1,253,361	(501,922)	(362,322)	(1,107)	(211,926)	(1,335,327)	902,697	132,695	(40,842)
Fund balance (deficit) December 31, 2023	1,264,603	(376,720)	(387,914)	(1,107)	(220,327)	(1,335,327)	910,793	133,885	(40,842)
Case basis reserves and reserves for loss									
adjustment expense at December 31, 2022	_	746,461	61,654	_	76,368	70,107	118,141	_	_
Payments above	_	9,849	24,170	_	7,934	-	-	_	_
Addition to (reduction of) reserves	_	54,015	(2,417)	_	(1,082)	_	_	_	_
Case basis reserves and reserves for loss		0 1,0 10	(=, : : :)		(1,00=)				
adjustment expense at December 31, 2023	_	790,627	35,067	-	67,352	70,107	118,141	-	
Excess (shortage)	1,264,603	(1,167,347)	(422,981)	(1,107)	(287,679)	(1,405,434)	792,652	133,885	(40,842)
Data of incolversy	04/46/00	04/04/47	06/00/00	02/24/05	04/07/44	04/05/04	04/04/04	04/04/04	10/21/02
Date of insolvency	01/16/86	04/01/17 12/31/17	06/20/03 03/30/04	03/21/05 12/31/05	04/27/11	01/05/01	01/31/94	01/31/94	10/31/92
Final date for filing claims	01/16/87	12/31/17	03/30/04	12/31/05	04/27/12	07/05/02	07/31/95	07/31/95	05/03/93

For the Twelve Months	S
Ending December 31,	20

For the Twelve Months						_				
Ending December 31, 2023	Free- stone	Fremont Indemnity	Guarantee Ins	The Home	ldeal Mutual	Ins. Co of Florida	Integrity	Ins Corp Of NY	Imperial Casualty	Legion
Revenues:										
Recovery from conservators	-	-	261,783	484,992	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	19,798	-	3,294	525	-	-	-	186,567
Interest		=	14,613	-	2,431	387	-	-	-	137,709
	-	-	296,194	484,992	5,725	912	-	-	-	324,276
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	10,755	(236)	12,421	149,015	-	-	-	-	-	396,297
Indemnity	29,834	-	27,702	5,502	-	-	-	-	-	24,972
Claims	_	-	-	-	-	-	-	-	-	-
Adjustment expenses	711	-	56,186	3,639	-	-	-	-	-	34,014
Legal expenses	-	1,964	11,753	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	2,430	102	6,358	9,246	-	-	-	-	-	26,786
	43,730	1,830	114,420	167,402	-	-	-	-	-	482,069
Excess (deficit) of revenues										
over (under) expenditures	(43,730)	(1,830)	181,775	317,590	5,725	912	-	-	-	(157,793)
Fund balance (deficit) December 31, 2022	(2,495,679)	(344,383)	3,759,558	(2,280,809)	638,329	101,667	(46,449)	(32,611)	(308,098)	36,380,866
Fund balance (deficit) December 31, 2023	(2,539,409)	(346,213)	3,941,332	(1,963,220)	644,054	102,579	(46,449)	(32,611)	(308,098)	36,223,072
Case basis reserves and reserves for loss										
adjustment expense at December 31, 2022	2,990,127	159,358	2,966,319	1,508,037	-	-	-	90,278	-	9,353,713
Payments above	41,300	(236)	96,309	158,156	-	-	-	-	-	455,283
Addition to (reduction of) reserves	(2,093)	8,863	17,424	95,635	-	-	-	(90,278)	-	426,862
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	2,946,734	168,457	2,887,435	1,445,516	-	-	-	-	-	9,325,292
Excess (shortage)	(5,486,143)	(514,670)	1,053,898	(3,408,736)	644,054	102,579	(46,449)	(32,611)	(308,098)	26,897,780
Date of insolvency	07/22/14	07/02/03	11/27/17	06/11/03	02/26/84	12/29/92	03/24/87	03/04/10	05/12/10	07/28/03
Final date for filing claims	12/31/15	06/30/04	05/27/18	06/13/04	02/07/86	06/29/93	03/25/88	12/31/12	02/15/10	06/30/05

For the Twelve Months										
Ending December 31, 2023	Lumber-							Recip		
	men's				Mission	Park		-rocal of	Reliance	Realm
	Mutual	LUA	Midland	Mission	National	Avenue	PHICO	America	Group	National
Revenues:										_
Recovery from conservators	514,475	-	7,012	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	5,121	-	12,175	3,620	1,734	10,330	-	-	97,318	-
Interest	3,780	-	8,987	2,672	1,280	7,625	-	-	71,833	-
	523,376	-	28,174	6,292	3,014	17,955	-	-	169,151	-
Expenditures:										
Assessment refunds	_	_	_	_	_	_	_	_	_	_
Medical	(231,926)	54,055	(4,533)	_	_	43,189	_	_	412,276	_
Indemnity	47,618	-	24,548	_	_	12,000	32,240	_	83,530	_
Claims	-	_	-	_	_	-	-	_	-	_
Adjustment expenses	42,273	1,709	4,311	_	_	3,012	_	_	39,127	_
Legal expenses	1,233	-	-	_	_	-	_	_	1,714	_
Return premiums	-	_	_	_	_	_	_	_		_
Administrative expense allocation	(8,284)	3,281	1,431	_	_	3,424	1,897	_	31,573	_
, tarrimon and experies anotation	(149,087)	59,045	25,757	_	_	61,625	34,137	_	568,220	
	(****)					.,	,			
Excess (deficit) of revenues										
over (under) expenditures	672,463	(59,045)	2,417	6,292	3,014	(43,670)	(34,137)	_	(399,069)	_
Fund balance (deficit) December 31, 2022	664,757	(539,707)	2,367,934	701,577	335,993	2,030,913	(84,852)	(62,171)	19,126,807	(760,898)
Fund balance (deficit) December 31, 2023	1,337,220	(598,752)	2,370,351	707,869	339,007	1,987,243	(118,989)	(62,171)	18,727,738	(760,898)
Case basis reserves and reserves for loss										
	4,256,608	308,088	445,002			1,926,493	293,755	_	4,134,684	
adjustment expense at December 31, 2022 Payments above		55,764	24,326	-	-	58,201	32,240	-		-
Addition to (reduction of) reserves	(142,035)	(94,222)		-	-			-	534,933	-
Case basis reserves and reserves for loss	1,040,412	(94,222)	(9,215)	-	-	254,821	(1,110)		412,448	
adjustment expense at December 31, 2023	5,439,056	158,102	411,462	_	_	2,123,113	260,405	_	4,012,199	_
adjustifierit experise at December 31, 2023	3,439,030	130,102	411,402			2,123,113	200,403		4,012,199	 _
Excess (shortage)	(4,101,836)	(756,854)	1,958,889	707,869	339,007	(135,870)	(379,394)	(62,171)	14,715,539	(760,898)
Date of insolvency	05/10/13	05/23/16	04/03/86	02/24/87	02/24/87	11/18/09	02/01/02	01/29/03	10/03/01	06/15/05
Final date for filing claims	11/10/14	11/23/16	04/03/87	02/24/88	02/24/88	02/15/10	08/01/02	09/30/04	04/03/03	10/15/05
. mai date for ming claims	11/10/17	. 1,20,10	3 1/00/01	32,2 1,00	32,2 1,00	32/10/10	30/01/00	33/33/34	3 1/00/00	. 5/ 10/00

SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

For the Twelve Months Ending December 31, 2023

Ending December 31, 2023	Rock- wood	South Carolina	Sunshine State	Superior National	Transit Casualty	ULLICO	Vesta	Villanova	Total
Revenues:									1000
Recovery from conservators	-	_	-	-	-	-	-	-	1,992,181
Recovery from second injury fund	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	1,842	-	-	-	1,063	-	-	3,680	411,743
Interest	1,359	-	-	-	785	-	-	2,716	303,914
	3,201	-	-	-	1,848	-	-	6,396	2,707,838
Expenditures:									
Assessment refunds	-	-	-	-	-	-	-	=	-
Medical	-	-	-	-	-	49,274	-	74,731	85,208
Indemnity	-	-	-	-	-	2,063	-	-	300,937
Claims	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	2,734	-	27,558	373,601
Legal expenses	-	-	-	-	-	-	-	-	18,816
Return premiums	-	-	-	-	-	-	-	-	<u>-</u>
Administrative expense allocation		-	-	-	-	3,181	-	6,018	45,747
		-	-	-	-	57,252	-	108,307	824,308
Excess (deficit) of revenues									
over (under) expenditures	3,201	-	-	-	1,848	(57,252)	-	(101,911)	1,883,530
Fund balance (deficit) December 31, 2022	356,852	(107,204)	(1,963)	(116,202)	205,988	(2,003,096)	(17,187)	764,280	65,545,323
Fund balance (deficit) December 31, 2023	360,053	(107,204)	(1,963)	(116,202)	207,836	(2,060,348)	(17,187)	662,370	67,428,853
Case basis reserves and reserves for loss									
adjustment expense at December 31, 2022	-	2,308	-	-	-	2,685,691	-	337,857	43,019,949
Payments above	-	-	-	-	-	54,071	-	102,289	759,745
Addition to (reduction of) reserves		-	-	-	-	3,557	-	127,271	4,221,499
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	2,308	-	_	-	2,635,178	-	362,839	46,481,702
Excess (shortage)	360,053	(109,512)	(1,963)	(116,202)	207,836	(4,695,525)	(17,187)	299,531	20,947,150
(0		(100,012)	(1,000)	(1.10,202)	201,000	(1,000,020)	(,.07)	200,001	
Date of insolvency	08/26/91	03/21/05	06/03/14	09/25/00	12/31/85	05/30/13	08/01/06	07/28/03	
Final date for filing claims	08/26/92	12/31/05	12/03/14	03/25/02	12/31/86	06/30/14	11/30/07	06/30/05	

SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

For the Twelve Months <u>Ending December 31, 2023</u>	ACCC	Accel- eration National	Access Ins	Aequicap	Affirm- ative	Allied Fidelity	American Service	American Universal	Castle- point	Consol- idated American
Revenues:										
Recovery from conservators	156,165	-	(834,869)	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	- 71	-	-	-	-	-	4 242	-	-
Unrealized Gain/Loss Interest	-	71 52	-	-	-	26 19	-	1,313 969	-	-
interest	156,165	123	(834,869)	-	-	45	-	2,282	-	-
Expenditures:										
Assessment refunds	_	_	_	_	_	_	_	_	-	_
Claims	406,500	-	39,750	-	-	_	105,750	_	-	-
Indemnity	-	-	, -	-	-	-	, -	-	-	-
Adjustment expenses	-	-	60,818	-	-	-	-	-	-	-
Legal expenses	49,415	-	5,411	-	-	-	25,273	-	-	-
Return premiums	548	-	1,162	-	-	-	-	-	-	-
Administrative expense allocation	26,856	-	6,304	-	-	-	7,709	-	-	-
	483,319	-	113,445	-	-	-	138,732	-	-	
Excess (deficit) of revenues										
over (under) expenditures	(327,154)	123	(948,314)	-	-	45	(138,732)	2,282	-	-
Fund balance (deficit) December 31, 2022	(1,086,880)	13,757	(69,849)	(3,531,219)		5,109	(1,039,184)	254,514	(3,256)	(450)
Fund balance (deficit) December 31, 2023	(1,414,034)	13,880	(1,018,163)	(3,531,219)	(4,965)	5,154	(1,177,916)	256,796	(3,256)	(450)
Case basis reserves and reserves for loss adjustment expense at December 31, 2022 Payments above	595,082 406,500	-	364,394 100,568	<u>-</u>	-	-	77,763 105,750	-	-	<u>-</u>
Addition to (reduction of) reserves	316,583	-	9,017	_	_	_	123,230	_	_	_
Case basis reserves and reserves for loss							-			
adjustment expense at December 31, 2023	505,164	-	272,843	-	-	-	95,243	-	-	-
Excess (shortage)	(1,919,198)	13,880	(1,291,006)	(3,531,219)	(4,965)	5,154	(1,273,159)	256,796	(3,256)	(450)
Date of insolvency Final date for filing claims	12/30/20 01/29/21	02/28/01 02/28/02	03/13/18 04/12/18	03/07/11 03/07/12		07/15/86 08/14/87	08/11/20 12/10/21	01/08/91 01/08/92	04/01/17 12/31/17	03/21/05 12/31/05

SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

For the Twelve Months Ending December 31, 2023

Ending December 31, 2023	Credit General	Edison	First Southern	Gateway Ins	Gramercy	Legion	Pinnacle	Reliance Group	South Carolina	Standard Fire
Revenues:					<u> </u>			<u> </u>		
Recovery from conservators	_	_	-	_	_	_	_	_	_	_
Assessments	-	_	-	_	_	-	_	_	_	_
Recovery from insurance department	-	-	-	_	_	-	-	-	-	_
Unrealized Gain/Loss	-	7,787	12,132	_	_	-	-	1,559	-	1,615
Interest	-	5,748	8,955	_	-	-	-	1,151	-	1,192
	-	13,535	21,087	-	-	-	-	2,710	-	2,807
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	276,500	-	-	-	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	83,474	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation		-	-	21,179	-	-	-	-	-	-
		-	-	381,153	-	-	-	-	-	
Excess (deficit) of revenues										
over (under) expenditures	-	13,535	21,087	(381,153)	-	-	-	2,710	-	2,807
Fund balance (deficit) December 31, 2022	(353,796)	1,509,936	2,352,491	(1,630,829)	(111,863)	(84,458)	(15,052)	302,354	(219,397)	313,162
Fund balance (deficit) December 31, 2023	(353,796)	1,523,471	2,373,578	(2,011,982)	(111,863)	(84,458)	(15,052)	305,064	(219,397)	315,969
Case basis reserves and reserves for loss										
adjustment expense at December 31, 2022	-	-	-	672,742	-	-	-	-	7,500	-
Payments above	-	-	-	276,500	-	-	-	-	-	-
Addition to (reduction of) reserves		-	-	169,191	-	-	-	-	-	
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	_	_	565,433	_	-	_	_	7,500	_
Excess (shortage)	(353,796)	1,523,471	2,373,578	(2,577,415)	(111,863)	(84,458)	(15,052)	305,064	(226,897)	315,969
	(222,:30)	.,0=0,	_,0.0,0.0	_,=,=,0/	(,550)	(5.,.50)	(.0,002)	300,001	(===,===)	3.0,000
Date of insolvency	01/05/01	02/20/91	10/31/92	06/10/20	08/26/13	07/28/03	09/20/99	10/03/01	03/21/05	03/05/85
Final date for filing claims	07/05/02	02/20/92	05/03/93	12/10/21	02/26/15	06/30/05	03/31/00	04/03/03	12/31/05	09/05/85

SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

For the Twelve Months Ending December 31, 2023

	State	Transit			Western	
	Capital	Casualty	Vesta	Villanova	General	Total
Revenues:						_
Recovery from conservators	-	-	-	-	-	(678,704)
Assessments	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Unrealized Gain/Loss	-	388	89	-	-	24,980
Interest		286	66	-	-	18,438
		674	155	-	-	(635,286)
Expenditures:						
Assessment refunds	-	-	-	_	-	-
Claims	-	-	-	_	-	828,500
Indemnity	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	60,818
Legal expenses	-	-	-	-	-	163,573
Return premiums	-	-	-	-	-	1,710
Administrative expense allocation		-	-	-	-	62,048
	_	-	-	-	-	1,116,648
Excess (deficit) of revenues						
over (under) expenditures	-	674	155	-	-	(1,751,934)
Fund balance (deficit) December 31, 2022	(794)	75,231	17,231	28	-	(3,308,179)
Fund balance (deficit) December 31, 2023	(794)	75,905	17,386	28	-	(5,060,113)
Case basis reserves and reserves for loss						
adjustment expense at December 31, 2022	-	-	-	-	14,166	1,731,646
Payments above	-	-	-	_	· -	889,318
Addition to (reduction of) reserves	-	-	-	-	-	618,020
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	_	_	-	-	14,166	1,460,349
•						
Excess (shortage)	(794)	75,905	17,386	28	(14,166)	(6,520,462)
Date of insolvency Final date for filing claims	03/05/04 09/05/05	12/31/85 12/31/86	08/01/06 11/30/07	07/28/03 06/30/05	08/05/21 02/28/22	

SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

For the Twelve Months Ending December 31, 2023				Ins.						
Ending December 31, 2023	Access		Gulf-	Co of			Southern	State	St	Sunshine
	Home	FedNat	stream	Florida	Lighthouse	Midland	Fidelity	Capital	Johns	State
Revenues:			011.04111	1101144			. identy	- apitai		<u> </u>
Recovery from conservators	-	-	150,318	-	2,288,972	-	2,306,966	_	1,576,104	-
Assessments	2,030	760,167	, -	-	1,316,763	_	3,335,729	_	813,910	-
Recovery from insurance department	-	· -	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	813	-	-	-	-	23	-	-
Interest	-	-	600	-	-	-	-	17	-	-
	2,030	760,167	151,731	-	3,605,735	-	5,642,695	40	2,390,014	-
Expenditures:										
Assessment refunds	_	_	_	_	_	_	_	_	_	_
Claims	-	3,755,405	112,128	-	373,525	_	3,801,983	_	348,718	-
Adjustment expenses	-	483,545	9,176	-	81,057	-	457,200	-	45,437	-
Legal expenses	-	68,230	37,650	-	19,114	-	72,908	-	15,322	-
Return premiums	47,122	35,327	(2,418)	-	14,054	-	37,059	-	55,062	-
Administrative expense allocation	2,772	255,474	9,209	-	28,695	-	257,041	-	27,329	-
	49,894	4,597,981	165,745	-	516,444	-	4,626,191	-	491,868	-
Excess (deficit) of revenues										
over (under) expenditures	(47,864)	(3,837,814)	(14,014)	_	3,089,291	_	1,016,504	40	1,898,146	_
Fund balance (deficit) December 31, 2022	(3,437)	(1,383,576)	162,518	(21,270)	(1,600,165)	(1,181)	(1,673,699)	4,445	(1,246,380)	_
Fund balance (deficit) December 31, 2023	(51,301)	(5,221,391)	148,504	(21,270)	1,489,125	(1,181)	(657,195)	4,485	651,766	-
Case basis reserves and reserves for loss	0.007	4.040.054	0.040		0.40.004		000 040		400.000	4 4 4 0
adjustment expense at December 31, 2022	2,207	1,219,851	2,316	-	246,201	-	860,613	-	192,088	4,148
Payments above	- (2.207)	4,238,951	121,304	-	454,582	-	4,259,183	-	394,155	-
Addition to (reduction of) reserves Case basis reserves and reserves for loss	(2,207)	3,461,260	118,988	-	208,822	-	3,514,652	-	202,214	
adjustment expense at December 31, 2023	_	442,160	_	_	442	_	116,082	_	146	4,148
asjaca		,			<u>.</u>		,			.,
Excess (shortage)	(51,301)	(5,663,551)	148,504	(21,270)	1,488,684	(1,181)	(773,277)	4,485	651,620	(4,148)
Date of insolvency	01/13/22	09/27/22	07/28/21	12/29/92	04/28/22	04/03/86	06/15/22	03/05/04	02/25/22	06/03/14
Final date for filing claims	04/29/22	09/27/23		06/29/93	08/28/22	04/03/87	06/15/23	09/05/05	02/27/23	12/03/14

SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

For the Twelve Months			
Ending December 31, 2023	United		
	Property		
	Casualty	Vesta	Total
Revenues:			
Recovery from conservators	-	-	6,322,360
Assessments	1,482,359	-	7,710,958
Recovery from insurance department	-	-	-
Unrealized Gain/Loss	-	-	836
Interest	4 400 050	-	617
	1,482,359	-	14,034,771
Expenditures:			
Assessment refunds	_	_	_
Claims	9,922,121	_	18,313,881
Adjustment expenses	1,449,339	_	2,525,753
Legal expenses	187,102	_	400,326
Return premiums	1,324,724	-	1,510,930
Administrative expense allocation	757,994	-	1,338,514
·	13,641,280	-	24,089,404
Excess (deficit) of revenues			
over (under) expenditures	(12,158,921)	-	(10,054,633)
Fund balance (deficit) December 31, 2022	-	(17,548)	
Fund balance (deficit) December 31, 2023	(12,158,921)	(17,548)	(15,834,927)
Case basis reserves and reserves for loss			2 527 424
adjustment expense at December 31, 2022 Payments above	- 11,371,460	-	2,527,424 20,839,634
Addition to (reduction of) reserves	12,544,913	-	20,039,034
Case basis reserves and reserves for loss	12,544,915	-	20,040,041
adjustment expense at December 31, 2023	1,173,453	_	1,736,432
adjustment expense at becomber 61, 2020	1,170,400		1,700,402
Excess (shortage)	(13,332,374)	(17,548)	(17,571,358)
Date of insolvency	02/27/23	08/01/06	
Final date for filing claims	02/27/24	11/30/07	
i mai date for illing damis	02121124	1 1/30/01	

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

For the Twelve Months Ending December 31, 2023	Accel- eration	Allied		American	American	American Mutual	American			Castle-
	National	Fidelity	AmCap	Eagle	Mutual	Boston	Universal	Beacon	Bedivere	point
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	4,371	-	34	314	1	987	3,101	-	-
Interest		3,226	-	25	232	1	728	2,289	-	-
	-	7,597	-	59	546	2	1,715	5,390	-	-
Expenditures:										
Assessment refunds	_	_	_	_	_	_	_	_	_	_
Claims	_	_	_	_	_	_	_	_	_	_
Adjustment expenses	-	-	_	-	_	-	_	-	_	_
Legal expenses	-	-	-	_	-	-	_	-	-	_
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues										
over (under) expenditures	_	7,597	_	59	546	2	1,715	5,390	_	_
Fund balance (deficit) December 31, 2022	(569)	846,841	(784,943)	6,598	60,841	254	191,131	600,806	-	(24,480)
Fund balance (deficit) December 31, 2023	(569)	854,438	(784,943)	6,657	61,387	256	192,846	606,196	-	(24,480)
Case basis reserves and reserves for loss										
adjustment expense at December 31, 2022	-	-	_	-	_	-	_	-	22,999	_
Payments above	-	-	-	-	-	-	_	-	· -	_
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss										
adjustment expense at December 31, 2023		-	-	-	-	-	-	-	22,999	
Excess (shortage)	(569)	854,438	(784,943)	6,657	61,387	256	192,846	606,196	(22,999)	(24,480)
Date of insolvency	02/28/01	07/15/86	04/14/21	12/22/97	03/09/89	03/09/89	01/08/91	07/16/87	03/11/21	04/01/17
Final date for filing claims	02/28/02	08/14/87	10/14/21	06/22/99	03/09/90	03/09/90	01/08/92	07/16/88	12/31/21	12/31/17

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

For the Twelve Months Ending December 31, 2023	Casualty Reciprocal Exchange	Commercial Casualty	Consol- idated American	Credit General	Edison	First Southern	The Home	H K Porter	ideal Mutual	Ins. Co of Florida
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	5	-	-	1	-	304	-	907	1,154
Interest	-	3	-	-	1	-	225	-	669	852
		8	-	-	2	-	529	-	1,576	2,006
Expenditures:										
Assessment refunds	_	-	_	_	_	_	_	_	_	_
Claims	_	_	_	_	_	_	_	_	_	_
Adjustment expenses	_	_	_	_	_	_	_	_	_	_
Legal expenses	_	-	-	-	-	_	-	-	-	-
Return premiums	-	-	-	-	-	_	-	-	-	-
Administrative expense allocation	-	-	-	-	-	_	-	-	-	-
·	_	-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues										
over (under) expenditures	_	8	_	_	2	_	529	_	1,576	2,006
Fund balance (deficit) December 31, 2022	(18)	909	(37,860)	(10,285)	210	(176,414)	58,937	(87,469)	175,688	223,558
Fund balance (deficit) December 31, 2023	(18)	917	(37,860)	(10,285)	212	(176,414)	59,466	(87,469)	177,264	225,564
Case basis reserves and reserves for loss										
adjustment expense at December 31, 2022	-	-	-	-	-	-	-	-	-	-
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss										_
adjustment expense at December 31, 2023		-	-	-	-	-	-	-	-	
Excess (shortage)	(18)	917	(37,860)	(10,285)	212	(176,414)	59,466	(87,469)	177,264	225,564
Date of insolvency	06/20/03	04/02/04	03/21/05	01/05/01	02/20/91	10/31/92	06/11/03	01/01/72	02/26/84	12/29/92
Final date for filing claims	03/30/04	04/02/05	12/31/05	07/05/02	02/20/92	05/03/93	06/13/04		02/07/86	06/29/93

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

For the Twelve Months Ending December 31, 2023

Ending December 31, 2023	Integrity	Legion	Lighthouse	Midland	Mission	Mission National	PHICO	Recip -rocal of America	Red Rock	Reliance Group
Revenues:										-
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	1,453	-	-	-	656	13	-	72	-	12,831
Interest	1,072	-		-	484	9	-	53	-	9,470
	2,525	-	-	-	1,140	22	-	125	-	22,301
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	
Excess (deficit) of revenues										
over (under) expenditures	2,525	-	-	-	1,140	22	-	125	-	22,301
Fund balance (deficit) December 31, 2022	281,476	(691,635)	-	(44,638)	127,023	2,477	(695,665)	13,856	-	2,485,840
Fund balance (deficit) December 31, 2023	284,001	(691,635)	=	(44,638)	128,163	2,499	(695,665)	13,981	-	2,508,141
Case basis reserves and reserves for loss										
adjustment expense at December 31, 2022	-	-	11,965	-	-	-	-	-	1	2,635
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	(11,965)	-	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	_	-	-	-	-	-	-	-	1	2,635
•	284,001	(691,635)		(44,638)	128,163	2,499	(695,665)	13,981	(1)	2,505,506
Excess (shortage)	204,001	(081,033)	-	(44,030)	120,103	2,439	(090,000)	13,301	(1)	2,303,300
Date of insolvency	03/24/87	07/28/03	04/28/22	04/03/86	02/24/87	02/24/87	02/01/02	01/29/03	08/21/14	10/03/01
Final date for filing claims	03/25/88	06/30/05	08/28/22	04/03/87	02/24/88	02/24/88	08/01/03	09/30/04	02/20/15	04/03/03

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

For the	Twelve Months
Endina	December 31, 202

Ending December 31, 2023	Rock-	South	Southern	State	Transit	United Property		
	wood	Carolina	Fidelity	Capital	Casualty	Casualty	Vesta	Total
Revenues:				- 1				
Recovery from conservators	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	2	540	-	-	26,746
Interest	_	-	-	1	399	-	-	19,739
		-	-	3	939	-	-	46,485
Expenditures:								
Assessment refunds	-	-	-	-	-	-	-	-
Claims	_	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-
Administrative expense allocation		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Excess (deficit) of revenues								
over (under) expenditures	-	-	-	3	939	-	-	46,485
Fund balance (deficit) December 31, 2022	(216,976)	(415,629)	-	392	104,637	-	(703)	1,994,191
Fund balance (deficit) December 31, 2023	(216,976)	(415,629)	-	395	105,576	-	(703)	2,040,676
Case basis reserves and reserves for loss								
adjustment expense at December 31, 2022	_	1,001	12,272	_	-	-	-	50,873
Payments above	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	(1,072)	-	-	136,661	-	123,625
Case basis reserves and reserves for loss	<u> </u>							_
adjustment expense at December 31, 2023		1,001	11,200	-	-	136,661	-	174,497
Excess (shortage)	(216,976)	(416,630)	(11,200)	395	105,576	(136,661)	(703)	1,866,179
Date of insolvency	08/26/91	03/21/05	06/15/22	03/05/04	12/31/85	02/27/23	08/01/06	
Final date for filing claims	08/26/92	12/31/05	06/15/23	09/05/05		02/27/24	11/30/07	
s. sale for ming dames	30,20,32	, 0 ., 00	50, 10, 20	55,00,00	, 0 ., 00	J_,_,_,	,	

South Carolina Property and Casualty Insurance Guaranty Association Summary

For the period ended December 31, 2023

Page 1

	12/31/2023	12/31/2022	Inc/(Dec)	% Chg
WC	20,947,150	22,525,374	(1,578,224)	-7.01%
Auto	(6,520,462)	(5,039,825)	(1,480,637)	29.38%
НО	(17,571,358)	(8,307,718)	(9,263,640)	111.51%
Other	1,866,179	1,943,318	(77,140)	-3.97%
	(1,278,491)	11,121,149	(12,399,640)	-111.50%
WC:	12/31/2023	12/31/2022	Inc/(Dec)	% Chg
Cash Fund	67,428,853	65,545,323	1,883,530	2.87%
Case Reserves	41,331,408	38,175,545	3,155,863	8.27%
ALAE Reserves	5,150,294	4,844,404	305,890	6.31%
	20,947,150	22,525,374	(1,578,224)	-7.01%
Auto:	12/31/2023	12/31/2022	Inc/(Dec)	% Chg
Cash Fund	(5,060,113)	(3,308,179)	(1,751,934)	52.96%
Case Reserves	1,460,349	1,731,646	(271,297)	-15.67%
ALAE Reserves	-	-	-	0.00%
	(6,520,462)	(5,039,825)	(1,480,637)	29.38%
<u>HO:</u>	12/31/2023	12/31/2022	Inc/(Dec)	% Chg
Cash Fund	(15,834,927)	(5,780,294)	(10,054,633)	173.95%
Case Reserves	1,736,432	2,527,424	(790,992)	-31.30%
ALAE Reserves	-	-	-	0.00%
	(17,571,358)	(8,307,718)	(9,263,640)	111.51%
Other:	12/31/2023	12/31/2022	Inc/(Dec)	% Chg
Cash Fund	2,040,676	1,994,191	46,485	2.33%
Case Reserves				
Case Reserves	174,497	50,873	123,625	243.01%

1,943,318

(77,140)

-3.97%

1,866,179

South Carolina Property and Casualty Insurance Guaranty Association Reconciliation of Fund Balances and Reserves For the period ended December 31, 2023 Page 2

	Fund
	Balances
Admin	117,370
WC	67,428,853
Auto	(5,060,113)
НО	(15,834,927)
Other	2,040,676
Total Fund Balances	48,691,859

Less: Administration 117,370

Insurance Fund Balances 48,574,489

Reserves: (per Fund Balance Schedule SCIGA Statements)

		Case	ALAE	
	Fund	Reserves	Reserves	Net
WC	67,428,853	41,331,408	5,150,294	20,947,150
Auto	(5,060,113)	1,460,349	-	(6,520,462)
НО	(15,834,927)	1,736,432	-	(17,571,358)
Other	2,040,676	174,497	-	1,866,179
Total Fund Balances	48,574,489	44,702,686	5,150,294	(1,278,491)
			_	_
Difference	-		_	-

Fund balance schedule reflects insurance fund balances only. Administrative fund balances are not included in the SCIGA statements.

South Carolina Property and Casualty Insurance Guaranty Association **Fund Balances**

For the period ended December 31, 2023

		Workers	Home-		
	Auto	Comp	owners	Other	Total
ACCC	(1,414,034)	-	-	- (=00)	(1,414,034)
Acceleration National Access Home	13,880	-	- (54.204)	(569)	13,311
Access Insurance	(1,018,163)	-	(51,301)	-	(51,301) (1,018,163)
Aeguicap	(3,531,219)	-	-	-	(3,531,219)
Affirmative	(4,965)	_	_	_	(4,965)
Allied Fidelity	5,154	(42,654)	-	854,438	816,938
AmCap	-	` - '	-	(784,943)	(784,943)
American Druggists	-	169,052	-		169,052
American Eagle	-	(66,046)	-	6,657	(59,389)
American Motorist American Mutual	-	(30,962)	-	- 61 207	(30,962)
American Mutual Boston	-	(707,597) 1,479,862	-	61,387 256	(646,210) 1,480,118
American Service	(1,177,916)	1,479,002	-	250	(1,177,916)
American Universal	256,796	-	-	192,846	449,642
Atlantic Mutual	-	(995,881)	_	-	(995,881)
Beacon	-	-	-	606,196	606,196
Bedivere	-	(301,071)	-	-	(301,071)
CAGC	-	9,446,094	-	-	9,446,094
Carriers		1,264,603	-	-	1,264,603
Castlepoint	(3,256)	(376,720)	-	(24,480)	(404,455)
Casualty Reciprocal Exchange Centennial	-	(387,914) (220,327)	-	(18)	(387,932) (220,327)
Commercial Casualty		(220,327)	-	917	(220,32 <i>1</i>) 917
Consolidated American	(450)	(1,107)	_	(37,860)	(39,417)
Credit General	(353,796)	(1,335,327)	-	(10,285)	(1,699,408)
Edison	1,523,471	- 1	-	212	1,523,683
Employers Casualty	-	910,793	-	-	910,793
Employers National	-	133,885	-	-	133,885
FedNat	- 0.070.570	- (40.040)	(5,221,391)	(470 444)	(5,221,391)
First Southern Freestone	2,373,578	(40,842) (2,539,409)	-	(176,414)	2,156,322 (2,539,409)
Fremont Indemnity	_ [(346,213)	-	_	(346,213)
Gateway Insurance	(2,011,982)	-	_	_	(2,011,982)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	3,941,332	-	-	3,941,332
Gulfstream	-	-	148,504	-	148,504
H K Porter	-	-	-	(87,469)	(87,469)
Ideal Mutual Imperial Casualty	-	644,054 (308,098)	-	177,264	821,318 (308,098)
Ins Corp of NY		(32,611)		-	(32,611)
Insurance Co of Florida	_	102,579	(21,270)	225,564	306,873
Integrity	-	(46,449)	-	284,001	237,552
Legion	(84,458)	36,223,072	-	(691,635)	35,446,979
Lighthouse	-		1,489,125	-	1,489,125
LUA	-	(598,752)	-	-	(598,752)
Lumbermens Mutual Midland	-	1,337,220	- (1 101)	- (44 639)	1,337,220
Mission		2,370,351 707,869	(1,181)	(44,638) 128,163	2,324,532 836,032
Mission National	_	339,007	_	2,499	341,506
Park Ave	-	1,987,243	-	-,	1,987,243
PHICO	-	(118,989)	-	(695,665)	(814,654)
Pinnacle	(15,052)	-	-	-	(15,052)
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	13,981	(48,190)
Red Rock Reliance Group	305,064	18,727,738	-	2,508,141	21,540,943
Rockwood	-	360,053	-	(216,976)	143,077
South Carolina	(219,397)	(107,204)	-	(415,629)	(742,230)
Southern Fidelity	` ´- ′	· ´- ′	(657,195)	· ´- ′	(657,195)
St Johns	-	-	651,766	-	651,766
Standard Fire	315,969	-	-	-	315,969
State Capital	(794)	- (4.000)	4,485	395	4,086
Sunshine State Superior National	-	(1,963) (116,202)	-	-	(1,963)
The Home		(1,963,220)	_ [- 59,466	(116,202) (1,903,754)
Transit Casualty	75,905	207,836	-	105,576	389,317
ULLICO	-	(2,060,348)	-	-	(2,060,348)
United Property Casualty	-	- '	(12,158,921)	-	(12,158,921)
Vesta	17,386	(17,187)	(17,548)	(703)	(18,052)
Villanova	28	662,370	-	-	662,398
Western General		-		-	-
Totals	(3,646,079)	67,428,853	(15,834,927)	2,040,676	49,988,523

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South Carolina Property and Casualty Insurance Guaranty Association Case Reserve Summary

For the period ended December 31, 2023

		Workers	Home-		
	Auto	Comp	owners	Other	Total
ACCC	505,164	-	-	-	505,164
Acceleration National	-	-	-	-	-
Access Home	-	-	-	-	-
Access Insurance	272,843	-	-	-	272,843
Aequicap	-	-	-	-	-
Affirmative	-	-	-	-	-
Allied Fidelity	-	-	-	-	-
AmCap	-	-	-	-	-
American Druggists American Eagle	-	-	-	-	-
American Motorist	_	20,425	-	-	20,425
American Mutual	_	202,920	_	-	202,920
American Mutual Boston	_	202,020	_	_	202,020
American Service	95,243				95,243
American Universal	93,243	_	_		90,240
Atlantic Mutual	_	860,046	_	_	860,046
Beacon	_	-	_	_	-
Bedivere	-	2,280,292	-	22,999	2,303,291
CAGC	-	8,656,603	-	-	8,656,603
Carriers	-	, , , <u>-</u>	-	-	· · ·
Castlepoint	-	718,752	-	-	718,752
Casualty Reciprocal Exchange	-	31,879	-	-	31,879
Centennial	-	61,229	-	-	61,229
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	63,734	-	-	63,734
Edison	-	-	-	-	-
Employers Casualty	-	107,401	-	-	107,401
Employers National	-	-	-	-	-
FedNat	-	-	442,160	-	442,160
First Southern Freestone	_	2,678,849	-	-	2,678,849
Fremont Indemnity	-	153,143	-	-	153,143
Gateway Insurance	565,433	100, 140	_	-	565,433
Gramercy	-	_	_	_	-
Guarantee Insurance	_	2,624,941	_	_	2,624,941
Gulfstream	-		-	-	
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	=
Integrity	-	-	-	-	-
Legion	-	7,771,077	-	-	7,771,077
Lighthouse	-	-	442	-	442
LUA	-	143,729	-	-	143,729
Lumbermens Mutual	-	4,944,596	-	-	4,944,596
Midland	-	374,056	-	-	374,056
Mission Mission National	-	-	-	-	-
Park Ave		1,930,103	-	-	1,930,103
PHICO	_	236,732	_	-	236,732
Pinnacle	_	200,702	_	_	200,702
Realm National	_	_	_	_	_
Reciprocal of America	_	_	_	_	_
Red Rock	_	_	_	1	1
Reliance Group	-	3,429,230	-	2,635	3,431,865
Rockwood	-	, , , <u>-</u>	-	, -	· · · -
South Carolina	7,500	2,098	-	1,001	10,599
Southern Fidelity	-	-	116,082	11,200	127,282
St Johns	-	-	146	-	146
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	4,148	-	4,148
Superior National	-	_	-	-	_
The Home	-	1,314,105	-	-	1,314,105
Transit Casualty	-	- 0.005.015	-	-	-
ULLICO	-	2,395,616	4 470 450	400.004	2,395,616
United Property Casualty	-	-	1,173,453	136,661	1,310,114
Vesta	-	-	-	-	-
Villanova	-	329,854	-	-	329,854
Western General	14,166	- 44 204 400	4 700 400	474 40-	14,166
Totals	955,184	41,331,408	1,736,432	174,497	44,197,522

South Carolina Property and Casualty Insurance Guaranty Association ALAE Reserve Summary For the period ended December 31, 2023

T					
	Auto	Workers Comp	Home- owners	Other	Total
ACCC	-	-	-	-	-
Acceleration National	-	-	-	-	-
Access Home	-	-	-	-	-
Access Insurance	-	-	-	-	-
Aequicap	-	-	=	=	=
Affirmative	-	-	-	-	-
Allied Fidelity AmCap	-	-	-	-	-
American Druggists	_]]		-	_
American Eagle	_	_	_	_	_
American Motorist	_	2,042	_	_	2,04
American Mutual	-	20,292	-	-	20,29
American Mutual Boston	-	-	-	-	´-
American Service	_	_	_	_	_
American Universal	-	-	-	-	-
Atlantic Mutual	-	86,005	_	-	86,00
Beacon	-	-	-	-	-
Bedivere	-	228,029	-	-	228,02
CAGC	-	865,660	-	=	865,66
Carriers	-	-	-	-	-
Castlepoint	-	71,875	-	-	71,87
Casualty Reciprocal Exchange	-	3,188	-	-	3,18
Centennial	-	6,123	-	-	6,12
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	6,373	-	-	6,37
Edison	-	-	-	-	40.74
Employers Casualty	-	10,740	-	=	10,74
Employers National FedNat	-	-	-	-	-
First Southern	-	-	-	-	-
Freestone	-	267,885	-	-	267,88
Fremont Indemnity	_	15,314	_	-	15,31
Gateway Insurance	-	10,514	-	-	10,51
Gramercy	_	_	_	_	_
Guarantee Insurance	_	262,494	_	_	262,49
Gulfstream	_	-	_	_	-
H K Porter	_	-	_	_	_
Ideal Mutual	-	-	-	-	_
Imperial Casualty	-	-	_	-	-
Ins Corp of NY	-	-	_	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	1,554,215	-	=	1,554,21
Lighthouse	-	-	-	-	-
LUA	-	14,373	-	-	14,37
Lumbermens Mutual	-	494,460	-	-	494,46
Midland	-	37,406	-	-	37,40
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	193,010	-	-	193,01
PHICO Pinnacle	-	23,673	-	-	23,67
	-	-	-	-	-
Realm National	-	-	-	=	-
Reciprocal of America Red Rock	-	-	-	=	-
Reliance Group	-	582,969	-	-	582,96
Rockwood	-	302,909	-	-	302,90
South Carolina	_	210		-	21
Southern Fidelity	_		_	_	
St Johns	_	_	_	_	_
Standard Fire	-	_	_	-	-
State Capital	-	_	_	_	_
Sunshine State	_	_	_	-	-
Superior National	-	_	_	-	_
The Home	-	131,411	_	_	131,41
Transit Casualty	_		_	-	.51,11
ULLICO	-	239,562	-	=	239,56
United Property Casualty	-		_	_	_50,50
Vesta	_	_	_	_	_
Villanova	_	32,985	_	_	32,98
Western General	-	52,555	-	-	52,50
Totals	<u>-</u>	5,150,294	-	-	5,150,29

South Carolina Property and Casualty Insurance Guaranty Association **Open Claims Summary** Page 6

For the period ended December 31, 2023

		Workers	Home-		
	Auto	Comp	owners	Other	Total
ACCC	28	-	-	-	28
Acceleration National Access Home	-	-	-	-	-
Access Insurance	- 56	-	-	-	- 56
Aequicap	-	-	-	-	-
Affirmative	_	-	-	-	-
Allied Fidelity	-	-	_	-	-
AmCap	-	-	-	1	1
American Druggists	-	-	-	-	-
American Eagle	=	-	=	-	-
American Motorist	-	8	-	-	8
American Mutual	-	4	-	-	4
American Mutual Boston	-	-	=	=	-
American Service	6	-	-	-	6
American Universal Atlantic Mutual	-	6	=	-	6
Beacon	-	O	-	_	0
Bedivere	_	4	1	11	16
CAGC	_	57	· <u>-</u>	-	57
Carriers	_	-	_	_	-
Castlepoint	-	9	-	-	9
Casualty Reciprocal Exchange	-	3	-	-	3
Centennial	-	1	-	-	1
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	1	-	-	1
Edison	-	-	=	-	-
Employers Casualty	-	4	-	-	4
Employers National FedNat	-	-	7	_	7
First Southern	_	_	, -	_	, , , , , , , , , , , , , , , , , , ,
Freestone	_	58	_	1	59
Fremont Indemnity	_	3	-	-	3
Gateway Insurance	25	-	-	-	25
Gramercy	-	-	-	-	-
Guarantee Insurance	-	66	-	-	66
Gulfstream	=	-	=	-	=
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	=	-	-
Imperial Casualty Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	_	-	-	<u>-</u>	_
Integrity	_	_	_	-	_
Legion	_	31	_	_	31
Lighthouse	-	-	3	-	3
LÜA	-	2	-	-	2
Lumbermens Mutual	-	40	-	-	40
Midland	-	3	-	-	3
Mission	-	-	-	-	-
Mission National	-		-	-	-
Park Ave PHICO	-	20 1	-	-	20 1
Pinnacle	_	' <u>-</u>	-	_	' <u>-</u>
Realm National	_	_	-	-	_
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	1	1
Reliance Group	-	32	=	3	35
Rockwood	-	-	-	-	-
South Carolina	1	1	-	2	4
Southern Fidelity	-	-	8	1	9
St Johns Standard Fire	-	-	1	-	1
Standard Fire State Capital	_	-	-	-	-
Sunshine State		_	1	-	1
Superior National	_	_	٠ - ا	-	' ₋
The Home	_	41	-	-	41
Transit Casualty	-	_	-	-	-
ULLICO	-	32	-	-	32
United Property Casualty	-	-	69	7	76
Vesta	-	-	-	-	-
Villanova	1 -	3	-	-	3
Western General Totals	2 90	430	90	- 27	2 637

South Carolina Property and Casualty Insurance Guaranty Association **Fund Balances Net of Reserves** Page 7

For the period ended December 31, 2023

		Workers	Home-		
	Auto	Comp	owners	Other	Total
ACCC	(1,919,198)	-	-	- (500)	(1,919,198)
Acceleration National Access Home	13,880	-	(51,301)	(569)	13,311
Access Insurance	(1,291,006)	-	(51,301)	-	(51,301) (1,291,006)
Aequicap	(3,531,219)	_	-	_	(3,531,219)
Affirmative	(4,965)	_	_	_	(4,965)
Allied Fidelity	5,154	(42,654)	-	854,438	816,938
AmCap	-	-	-	(784,943)	(784,943)
American Druggists	-	169,052	-	- /	169,052
American Eagle	-	(66,046)	-	6,657	(59,389)
American Motorist	-	(53,428)	-	-	(53,428)
American Mutual	-	(930,809)	-	61,387	(869,422)
American Mutual Boston	-	1,479,862	-	256	1,480,118
American Service	(1,273,159)	-	-	-	(1,273,159)
American Universal	256,796	-	-	192,846	449,642
Atlantic Mutual	-	(1,941,932)	-	-	(1,941,932)
Beacon	-	- (0.000.000)	-	606,196	606,196
Bedivere	-	(2,809,392)	-	(22,999)	(2,832,391)
CAGC	=	(76,169)	-	-	(76,169)
Carriers Castlepoint	(3,256)	1,264,603	-	- (24,480)	1,264,603
Casualty Reciprocal Exchange	(3,236)	(1,167,347) (422,981)	-	(24,460)	(1,195,083) (422,999)
Centennial		(287,679)	-	(10)	(287,679)
Commercial Casualty	_	(201,010)	_	917	917
Consolidated American	(450)	(1,107)	_	(37,860)	(39,417)
Credit General	(353,796)	(1,405,434)	_	(10,285)	(1,769,515)
Edison	1,523,471	-	-	212	1,523,683
Employers Casualty	-	792,652	-	-	792,652
Employers National	-	133,885	-	-	133,885
FedNat	-	-	(5,663,551)	-	(5,663,551)
First Southern	2,373,578	(40,842)	-	(176,414)	2,156,322
Freestone	-	(5,486,143)	-	-	(5,486,143)
Fremont Indemnity	-	(514,670)	-	-	(514,670)
Gateway Insurance	(2,577,415)	-	-	-	(2,577,415)
Gramercy	(111,863)	4 050 000	-	-	(111,863)
Guarantee Insurance Gulfstream	-	1,053,898	148,504	-	1,053,898
H K Porter	-	-	140,504	(87,469)	148,504 (87,469)
Ideal Mutual	_	644,054	-	177,264	821,318
Imperial Casualty	_	(308,098)	_	-	(308,098)
Ins Corp of NY	_	(32,611)	_	_	(32,611)
Insurance Co of Florida	_	102,579	(21,270)	225,564	306,873
Integrity	-	(46,449)	-	284,001	237,552
Legion	(84,458)	26,897,780	-	(691,635)	26,121,687
Lighthouse	` -	-	1,488,684	- 1	1,488,684
LUA	-	(756,854)	-	-	(756,854)
Lumbermens Mutual	-	(4,101,836)	-	-	(4,101,836)
Midland	-	1,958,889	(1,181)	(44,638)	1,913,070
Mission	-	707,869	-	128,163	836,032
Mission National	-	339,007	-	2,499	341,506
Park Ave	-	(135,870)	-	- (COE CCE)	(135,870)
PHICO Pinnacle	- (15.052)	(379,394)	-	(695,665)	(1,075,059)
Realm National	(15,052)	(760,898)	-	-	(15,052)
Reciprocal of America	_	(62,171)	-	13,981	(760,898) (48,190)
Red Rock		(02,171)	_	(1)	(1)
Reliance Group	305,064	14,715,539	_	2,505,506	17,526,109
Rockwood	-	360,053	_	(216,976)	143,077
South Carolina	(226,897)	(109,512)	-	(416,630)	(753,039)
Southern Fidelity		- 1	(773,277)	(11,200)	(784,477)
St Johns	-	-	651,620	-	651,620
Standard Fire	315,969	-	-	-	315,969
State Capital	(794)	-	4,485	395	4,086
Sunshine State	-	(1,963)	(4,148)	-	(6,111)
Superior National	-	(116,202)	-	-	(116,202)
The Home		(3,408,736)	-	59,466	(3,349,270)
Transit Casualty	75,905	207,836	-	105,576	389,317
ULLICO	-	(4,695,525)	(12 222 274)	(426.664)	(4,695,525)
United Property Casualty	17 200	- (47 407\	(13,332,374)	(136,661)	(13,469,035)
Vesta	17,386	(17,187)	(17,548)	(703)	(18,052)
Villanova	(14 166)	299,531	-	-	299,559
Western General	(14,166)	20 047 450	(17 571 250)	1 866 170	(14,166)
Totals	(4,601,264)	20,947,150	(17,571,358)	1,866,179	640,707

South Carolina Property and Casualty Insurance Guaranty Association Fund Balances Net of Reserves By Year of Insolvency For the period ended December 31, 2023

	For the period (Page 8			
Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
1984 Ideal Mutual	-	644,054	-	177,264	821,318
	-	644,054	-	177,264	821,318
1985 Standard Fire	315,969	-	-	-	315,969
1985 Transit Casualty	75,905	207,836	-	105,576	389,317
	391,874	207,836	-	105,576	705,286
1986 Allied Fidelity	5,154	(42,654)	-	854,438	816,938
1986 American Druggists	-	169,052	-	-	169,052
1986 Carriers	-	1,264,603	-	-	1,264,603
1986 Midland	-	1,958,889	(1,181)	(44,638)	1,913,070
	5,154	3,349,890	(1,181)	809,800	4,163,663
1987 Beacon	-	-	-	606,196	606,196
1987 Integrity	-	(46,449)	-	284,001	237,552
1987 Mission	-	707,869	-	128,163	836,032
1987 Mission National		339,007	-	2,499	341,506
	-	1,000,427	-	1,020,859	2,021,286
1989 American Mutual	-	(930,809)	-	61,387	(869,422)
1989 American Mutual Boston		1,479,862	-	256	1,480,118
	-	549,053	-	61,643	610,696
1991 American Universal	256,796	-	-	192,846	449,642
1991 Edison	1,523,471	-	-	212	1,523,683
1991 Rockwood	_	360,053	-	(216,976)	143,077
	1,780,267	360,053	-	(23,918)	2,116,402
1992 First Southern	2,373,578	(40,842)	-	(176,414)	2,156,322
1992 Insurance Co of Florida		102,579	(21,270)	225,564	306,873
	2,373,578	61,737	(21,270)	49,150	2,463,195
1994 Employers Casualty	-	792,652	-	-	792,652
1994 Employers National	_	133,885	-	-	133,885
	-	926,537	-	-	926,537
1997 American Eagle		(66,046)	-	6,657	(59,389)
	-	(66,046)	-	6,657	(59,389)
1999 Pinnacle	(15,052)	-	-	-	(15,052)
	(15,052)	-	-	-	(15,052)
2000 Superior National	_	(116,202)	_	_	(116,202)
2000 Superior Hadional		(116,202)	-	-	(116,202)
2001 Acceleration National	13,880	-	_	(569)	13,311
2001 Credit General	(353,796)	(1,405,434)	-	(10,285)	(1,769,515)
2001 Reliance Group	305,064	14,715,539	-	2,505,506	17,526,109
	(34,852)	13,310,106	-	2,494,652	15,769,905

South Carolina Property and Casualty Insurance Guaranty Association Fund Balances Net of Reserves By Year of Insolvency For the period ended December 31, 2023

	•	Page 9			
		Workers	Home-		_
Year Insolvency	Auto	Comp	owners	Other	Total
2002 PHICO	-	(379,394)	-	(695,665)	(1,075,059)
	-	(379,394)	-	(695,665)	(1,075,059)
2003 Fremont Indemnity	-	(514,670)	-	-	(514,670)
2003 Legion	(84,458)	26,897,780	-	(691,635)	26,121,687
2003 Reciprocal of America	-	(62,171)	-	13,981	(48,190)
2003 The Home	-	(3,408,736)	-	59,466	(3,349,270)
2003 Villanova	28	299,531	-	-	299,559
	(84,430)	23,211,734	-	(618,188)	22,509,116
2004 Casualty Reciprocal Exchange	_	(422,981)	-	(18)	(422,999)
2004 Commercial Casualty	-	-	-	917 [′]	917
2004 State Capital	(794)	-	4,485	395	4,086
· -	(794)	(422,981)	4,485	1,294	(417,996)
2005 Consolidated American	(450)	(1,107)	-	(37,860)	(39,417)
2005 South Carolina	(226,897)	(109,512)	-	(416,630)	(753,039)
_	(227,347)	(110,619)	-	(454,490)	(792,456)
2006 Realm National	_	(760,898)	_	_	(760,898)
2006 Vesta	17,386	(17,187)	(17,548)	(703)	(18,052)
_	17,386	(778,085)	(17,548)	(703)	(778,950)
2009 Park Ave	_	(135,870)	-	_	(135,870)
<u>-</u>	-	(135,870)	-	-	(135,870)
2010 Aequicap	(3,531,219)	_	_	_	(3,531,219)
2010 Ins Corp of NY	-	(32,611)	_	_	(32,611)
2010 Imperial Casualty	_	(308,098)	_	_	(308,098)
	(3,531,219)	(340,709)	-	-	(3,871,928)
2011 Atlantic Mutual	_	(1,941,932)	-	_	(1,941,932)
2011 Centennial	_	(287,679)	_	<u>-</u>	(287,679)
<u>-</u>	-	(2,229,611)	-	-	(2,229,611)
2012 CAGC	_	(76,169)	_	_	(76,169)
	-	(76,169)	-	-	(76,169)
2013 American Motorist	_	(53,428)	-	_	(53,428)
2013 Lumbermens Mutual	_	(4,101,836)	_	<u>-</u>	(4,101,836)
2013 ULLICO	_	(4,695,525)	_	_	(4,695,525)
2013 Gramercy	(111,863)	(1,000,020)	_	_	(111,863)
	(111,863)	(8,850,789)	-	-	(8,962,652)
2014 Freestone	_	(5,486,143)	_	_	(5,486,143)
2014 Treestone 2014 Sunshine State	<u>-</u>	(3,460,143)	- (4,148)	-	(6,111)
	-	(5,488,106)	(4,148)	-	(5,492,254)
2015 Red Rock	_	_	_	(1)	(1)
	<u>-</u>	<u>-</u>	<u>-</u>	(1) (1)	(1) (1)
	-	-	-	(1)	(1)

South Carolina Property and Casualty Insurance Guaranty Association Fund Balances Net of Reserves By Year of Insolvency For the period ended December 31, 2023

					Page 10
		Workers	Home-		
Year Insolvency	Auto	Comp	owners	Other	Total
2016 LUA	-	(756,854)	-	-	(756,854)
2016 Affirmative	(4,965)	-	-	-	(4,965)
	(4,965)	(756,854)	-	-	(761,819)
2017 Castlepoint	(3,256)	(1,167,347)	-	(24,480)	(1,195,083)
2017 Guarantee Insurance	-	1,053,898	-	-	1,053,898
	(3,256)	(113,450)	-	(24,480)	(141,185)
2018 Access Insurance	(1,291,006)	-	-	-	(1,291,006)
	(1,291,006)	-	-	-	(1,291,006)
2020 ACCC	(1,919,198)	-	-	-	(1,919,198)
2020 Gateway Insurance	(2,577,415)	-	-	-	(2,577,415)
2020 American Service	(1,273,159)	-	-	-	(1,273,159)
	(5,769,772)	-	-	-	(5,769,772)
2021 Bedivere	-	(2,809,392)	-	(22,999)	(2,832,391)
2021 AmCap	-	-	-	(784,943)	(784,943)
2021 Gulfstream	-	-	148,504	-	148,504
2021 FedNat	-	-	(5,663,551)	-	(5,663,551)
	-	(2,809,392)	(5,515,047)	(807,941)	(9,132,380)
2022 Access Home	-	-	(51,301)	-	(51,301)
2022 Western General	(14,166)	-	-	-	(14,166)
2022 Lighthouse	-	-	1,488,684	-	1,488,684
2022 Southern Fidelity	-	-	(773,277)	(11,200)	(784,477)
2022 St Johns		-	651,620	-	651,620
	(14,166)	-	1,315,725	(11,200)	1,290,359
2023 United Property Casualty		-	(13,332,374)	(136,661)	(13,469,035)
	-	-	(13,332,374)	(136,661)	(13,469,035)
N/A H K Porter		<u> </u>	-	(87,469)	(87,469)
	•	-	-	(87,469)	(87,469)
Totals	(6,520,462)	20,947,150	(17,571,358)	1,866,179	(1,278,491)