

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION

Schedule I
Page 1.

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

At December 31, 2025

	Administrative	Workers' Compensation	Automobile	Homeowners/ Farmowners	All Other	Total
Assets:						
Cash and short-term investments	120,449	66,116,630	(3,831,868)	8,339,987	2,686,482	73,431,679
Cash held by escrow agent for payment of claims	-	11,702	-	-	-	11,702
Total assets	120,449	66,128,332	(3,831,868)	8,339,987	2,686,482	73,443,381
Liabilities:						
Bank note payable	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
Fund balances (deficits):	120,449	66,128,332	(3,831,868)	8,339,987	2,686,482	73,443,381
Total liabilities and fund balances	120,449	66,128,332	(3,831,868)	8,339,987	2,686,482	73,443,381

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STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES

**For the Twelve Months
Ending December 31, 2025**

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	Administrative	Workers' Compensation	Automobile	Homeowners/ Farmowners	All Other	Total
Revenues:						
Recovery from conservators	-	610,553	360,797	6,365,466	376,754	7,713,571
Recovery from second injury fund	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Assessments	-	-	-	-	-	-
Unrealized Gain/(Loss)	-	441,970	27,473	24,491	29,357	523,291
Interest	-	1,740,695	108,201	96,452	115,619	2,060,967
	-	2,793,218	496,471	6,486,409	521,730	10,297,829
Expenditures:						
Assessment refunds	-	-	-	-	-	-
Medical	-	1,931,646	-	-	-	1,931,646
Indemnity	-	339,694	-	-	-	339,694
Claims	-	650	198,750	1,000,492	-	1,199,892
Adjustment expenses	-	251,203	29,192	2,662	-	283,057
Legal expenses	-	9,459	46,543	232,655	-	288,656
Return premiums	-	-	-	1,927	-	1,927
Interest expense	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-
Administrative expense allocation	-	995,516	107,892	486,516	-	1,589,924
	-	3,528,167	382,377	1,724,252	-	5,634,795
Excess (deficit) of revenues over (under) expenditures	-	(734,948)	114,094	4,762,158	521,730	4,663,033
Fund balance (deficit) December 31, 2024	120,449	66,863,280	(3,945,962)	3,577,829	2,164,752	68,780,348
Fund balance (deficit) December 31, 2025	120,449	66,128,332	(3,831,868)	8,339,987	2,686,482	73,443,381

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SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	Allied Fidelity	American Druggists	American Eagle	American Motorist	American Mutual Boston	American Mutual	Arrowood	Atlantic Mutual	Bedivere	CAGC
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	950	-	-	8,314	-	-	-	-	50,398
Interest	-	3,741	-	-	32,746	-	-	-	-	198,492
	-	4,691	-	-	41,060	-	-	-	-	248,890
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	109,049	82,079	1,058	316,958
Indemnity	-	-	-	-	-	-	29,305	10,343	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	27,427	17,866	1,063	31,568
Legal expenses	-	-	-	-	-	-	7,177	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	67,985	43,351	834	136,996
	-	-	-	-	-	-	240,943	153,638	2,955	485,522
Excess (deficit) of revenues over (under) expenditures	-	4,691	-	-	41,060	-	(240,943)	(153,638)	(2,955)	(236,632)
Fund balance (deficit) December 31, 2024	(42,654)	173,062	(66,046)	(30,962)	1,514,967	(707,597)	(260,911)	(1,130,032)	(260,770)	9,357,346
Fund balance (deficit) December 31, 2025	(42,654)	177,753	(66,046)	(30,962)	1,556,027	(707,597)	(501,854)	(1,283,670)	(263,725)	9,120,714
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	-	6,233,516	938,727	292,915	8,618,234
Payments above	-	-	-	-	-	-	165,781	110,287	2,121	348,526
Addition to (reduction of) reserves	-	-	-	-	-	-	59,418	(172,333)	109,911	(338,573)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	-	6,127,153	656,106	400,705	7,931,135
Excess (shortage)	(42,654)	177,753	(66,046)	(30,962)	1,556,027	(707,597)	(6,629,007)	(1,939,777)	(664,430)	1,189,579
Date of insolvency	07/15/86	04/30/86	12/22/97	05/10/13	03/09/89	03/09/89	11/08/23	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	01/15/25	04/27/12	12/31/21	01/15/15

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***For the Twelve Months
Ending December 31, 2025***

	Carriers	Castle-point	Casualty Reciprocal Exchange	Consolidated American	Centennial	Credit General	Employers Casualty	Employers National	First Southern
Revenues:									
Recovery from conservators	-	68,628	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	7,105	-	-	-	-	-	5,117	752	-
Interest	27,983	-	-	-	-	-	20,154	2,963	-
	<u>35,088</u>	<u>68,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,271</u>	<u>3,715</u>	<u>-</u>
Expenditures:									
Assessment refunds	-	-	-	-	-	-	-	-	-
Medical	-	7,981	12,847	-	10,379	-	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	865	43	-	89	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	3,477	5,067	-	4,115	-	-	-	-
	<u>-</u>	<u>12,323</u>	<u>17,958</u>	<u>-</u>	<u>14,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over (under) expenditures	35,088	56,305	(17,958)	-	(14,583)	-	25,271	3,715	-
Fund balance (deficit) December 31, 2024	1,294,602	(387,018)	(413,534)	(1,107)	(236,245)	(1,335,327)	932,399	137,061	(40,842)
Fund balance (deficit) December 31, 2025	<u>1,329,690</u>	<u>(330,713)</u>	<u>(431,492)</u>	<u>(1,107)</u>	<u>(250,828)</u>	<u>(1,335,327)</u>	<u>957,670</u>	<u>140,776</u>	<u>(40,842)</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	644,347	240,808	-	74,411	-	-	-	-
Payments above	-	8,846	12,891	-	10,468	-	-	-	-
Addition to (reduction of) reserves	-	(601)	(1,270)	-	(232)	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	<u>-</u>	<u>634,900</u>	<u>226,647</u>	<u>-</u>	<u>63,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (shortage)	<u>1,329,690</u>	<u>(965,614)</u>	<u>(658,139)</u>	<u>(1,107)</u>	<u>(314,539)</u>	<u>(1,335,327)</u>	<u>957,670</u>	<u>140,776</u>	<u>(40,842)</u>
Date of insolvency	01/16/86	04/01/17	06/20/03	03/21/05	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

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***For the Twelve Months
Ending December 31, 2025***

	Free- stone	Fremont Indemnity	Guarantee Ins	The Home	Ideal Mutual	Ins. Co of Florida	Integrity	Ins Corp Of NY	Imperial Casualty	Legion
Revenues:										
Recovery from conservators	176,346	-	314,243	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	20,807	-	3,619	576	-	-	-	199,960
Interest	-	-	81,950	-	14,251	2,270	-	-	-	787,538
	176,346	-	417,000	-	17,870	2,846	-	-	-	987,498
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	11,333	-	152,766	283,912	-	-	-	-	-	304,950
Indemnity	29,834	-	32,935	10,219	-	-	-	-	-	33,735
Claims	-	-	-	-	-	-	-	-	-	650
Adjustment expenses	203	-	29,347	42,040	-	-	-	-	-	36,042
Legal expenses	-	-	1,194	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	16,261	-	84,999	132,139	-	-	-	-	-	147,550
	57,631	-	301,241	468,309	-	-	-	-	-	522,927
Excess (deficit) of revenues over (under) expenditures	118,715	-	115,759	(468,309)	17,870	2,846	-	-	-	464,571
Fund balance (deficit) December 31, 2024	(2,603,671)	(346,213)	3,742,332	(2,049,086)	659,332	105,013	(46,449)	(32,611)	(308,098)	36,622,532
Fund balance (deficit) December 31, 2025	(2,484,956)	(346,213)	3,858,091	(2,517,395)	677,202	107,859	(46,449)	(32,611)	(308,098)	37,087,103
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	1,469,163	23,283	1,717,464	1,072,515	-	-	-	-	-	8,600,096
Payments above	41,370	-	215,049	336,170	-	-	-	-	-	375,377
Addition to (reduction of) reserves	(12,255)	-	(274,823)	(185,429)	-	-	-	-	-	(88,158)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	1,415,538	23,283	1,227,592	550,916	-	-	-	-	-	8,136,562
Excess (shortage)	(3,900,494)	(369,497)	2,630,498	(3,068,311)	677,202	107,859	(46,449)	(32,611)	(308,098)	28,950,541
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

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***For the Twelve Months
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	Lumber- men's Mutual	LUA	Midland	Mission	Mission National	Park Avenue	PHICO	Recip- -rocal of America	Reliance Group	Realm National
Revenues:										
Recovery from conservators	49,630	-	-	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	8,126	-	13,065	3,977	1,905	10,423	-	-	100,769	-
Interest	32,004	-	51,458	15,664	7,501	41,052	-	-	396,878	-
	<u>89,760</u>	<u>-</u>	<u>64,523</u>	<u>19,641</u>	<u>9,406</u>	<u>51,475</u>	<u>-</u>	<u>-</u>	<u>497,647</u>	<u>-</u>
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	112,505	45,727	5,868	-	-	48,725	-	-	378,757	-
Indemnity	78,654	-	16,672	-	-	-	32,240	-	65,758	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	8,533	1,111	2,705	-	-	2,459	-	-	46,120	-
Legal expenses	1,088	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	78,921	18,411	9,923	-	-	20,119	12,673	-	192,855	-
	<u>279,701</u>	<u>65,249</u>	<u>35,167</u>	<u>-</u>	<u>-</u>	<u>71,303</u>	<u>44,913</u>	<u>-</u>	<u>683,489</u>	<u>-</u>
Excess (deficit) of revenues over (under) expenditures	(189,941)	(65,249)	29,356	19,641	9,406	(19,828)	(44,913)	-	(185,842)	-
Fund balance (deficit) December 31, 2024	1,556,201	(660,452)	2,393,277	724,661	347,049	1,924,818	(158,256)	(62,171)	18,606,587	(760,898)
Fund balance (deficit) December 31, 2025	<u>1,366,260</u>	<u>(725,702)</u>	<u>2,422,633</u>	<u>744,302</u>	<u>356,455</u>	<u>1,904,990</u>	<u>(203,169)</u>	<u>(62,171)</u>	<u>18,420,744</u>	<u>(760,898)</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	5,111,392	709,556	131,096	-	-	1,232,250	335,419	-	2,798,266	-
Payments above	199,692	46,838	25,244	-	-	51,184	32,240	-	490,634	-
Addition to (reduction of) reserves	<u>(338,476)</u>	<u>45,523</u>	<u>25,244</u>	<u>-</u>	<u>-</u>	<u>89,854</u>	<u>(4,043)</u>	<u>-</u>	<u>386,006</u>	<u>-</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	<u>4,573,224</u>	<u>708,241</u>	<u>131,096</u>	<u>-</u>	<u>-</u>	<u>1,270,920</u>	<u>299,136</u>	<u>-</u>	<u>2,693,637</u>	<u>-</u>
Excess (shortage)	<u>(3,206,964)</u>	<u>(1,433,943)</u>	<u>2,291,537</u>	<u>744,302</u>	<u>356,455</u>	<u>634,069</u>	<u>(502,305)</u>	<u>(62,171)</u>	<u>15,727,107</u>	<u>(760,898)</u>
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	08/01/03	09/30/04	04/03/03	10/15/05

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	Rock- wood	South Carolina	Sunshine State	Superior National	Transit Casualty	ULLICO	Union Indemnity	Vesta	Villanova	Total
Revenues:										
Recovery from conservators	-	-	-	-	-	-	1,706	-	-	610,553
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	2,023	-	-	-	1,168	-	-	-	2,916	441,970
Interest	7,967	-	-	-	4,599	-	-	-	11,484	1,740,695
	9,990	-	-	-	5,767	-	1,706	-	14,400	2,793,218
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	33,849	-	-	12,905	1,931,646
Indemnity	-	-	-	-	-	-	-	-	-	339,694
Claims	-	-	-	-	-	-	-	-	-	650
Adjustment expenses	-	-	-	-	-	1,826	-	-	1,895	251,203
Legal expenses	-	-	-	-	-	-	-	-	-	9,459
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	14,023	-	-	5,817	995,516
	-	-	-	-	-	49,698	-	-	20,616	3,528,167
Excess (deficit) of revenues over (under) expenditures	9,990	-	-	-	5,767	(49,698)	1,706	-	(6,216)	(734,948)
Fund balance (deficit) December 31, 2024	368,594	(107,204)	(1,963)	(116,202)	212,766	(2,164,489)	-	(17,187)	538,677	66,863,280
Fund balance (deficit) December 31, 2025	378,584	(107,204)	(1,963)	(116,202)	218,533	(2,214,187)	1,706	(17,187)	532,461	66,128,332
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	2,061,257	-	-	338,813	42,643,529
Payments above	-	-	-	-	-	35,675	-	-	14,799	2,523,192
Addition to (reduction of) reserves	-	-	-	-	-	164,011	-	-	(1,693)	(537,918)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	2,189,593	-	-	322,321	39,582,419
Excess (shortage)	378,584	(107,204)	(1,963)	(116,202)	218,533	(4,403,780)	1,706	(17,187)	210,141	26,545,912
Date of insolvency	08/26/91	03/21/05	06/03/14	09/25/00	12/31/85	05/30/13	11/09/85	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	03/09/86	11/30/07	06/30/05	

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SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	ACCC	Accel- eration National	Access Ins	Aequicap	Affirm- ative	Allied Fidelity	American Service	American Universal	Castle- point	Consol- idated American
Revenues:										
Recovery from conservators	40,950	-	-	-	4,965	-	-	-	3,256	450
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	78	-	-	-	29	-	1,444	-	-
Interest	-	307	-	-	-	114	-	5,685	-	-
	<u>40,950</u>	<u>385</u>	<u>-</u>	<u>-</u>	<u>4,965</u>	<u>143</u>	<u>-</u>	<u>7,129</u>	<u>3,256</u>	<u>450</u>
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	26,750	-	42,000	-	-	-	125,000	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	9,998	-	14,648	-	-	-	974	-	-	-
Legal expenses	6,603	-	1,995	-	-	-	27,617	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	17,040	-	23,051	-	-	-	60,372	-	-	-
	<u>60,392</u>	<u>-</u>	<u>81,694</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>213,963</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over (under) expenditures	(19,442)	385	(81,694)	-	4,965	143	(213,963)	7,129	3,256	450
Fund balance (deficit) December 31, 2024	(699,644)	14,209	(302,246)	(3,531,219)	(4,965)	5,276	(1,222,793)	262,884	(3,256)	(450)
Fund balance (deficit) December 31, 2025	(719,085)	14,594	(383,940)	(3,531,219)	-	5,419	(1,436,756)	270,013	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	412,679	-	137,507	-	-	-	72,898	-	-	-
Payments above	36,748	-	56,648	-	-	-	125,974	-	-	-
Addition to (reduction of) reserves	27,566	-	99,673	-	-	-	123,652	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	403,497	-	180,532	-	-	-	70,577	-	-	-
Excess (shortage)	<u>(1,122,582)</u>	<u>14,594</u>	<u>(564,472)</u>	<u>(3,531,219)</u>	<u>-</u>	<u>5,419</u>	<u>(1,507,333)</u>	<u>270,013</u>	<u>-</u>	<u>-</u>
Date of insolvency	12/30/20	02/28/01	03/13/18	03/07/11	03/24/16	07/15/86	08/11/20	01/08/91	04/01/17	03/21/05
Final date for filing claims	01/29/21	02/28/02	04/12/18	03/07/12	09/24/16	08/14/87	12/10/21	01/08/92	12/31/17	12/31/05

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GUARANTY ASSOCIATION**

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SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	Credit General	Edison	First Southern	Gateway Ins	Gramercy	Legion	Pinnacle	Reliance Group	South Carolina	Standard Fire
Revenues:										
Recovery from conservators	-	-	-	-	-	75,933	15,052	-	219,397	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	8,564	13,343	-	-	-	-	1,714	-	1,776
Interest	-	33,730	52,551	-	-	-	-	6,751	-	6,996
	-	42,294	65,894	-	-	75,933	15,052	8,465	219,397	8,772
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	5,000	-	-	-	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	3,572	-	-	-	-	-	-
Legal expenses	-	-	-	10,328	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	7,429	-	-	-	-	-	-
	-	-	-	26,328	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	42,294	65,894	(26,328)	-	75,933	15,052	8,465	219,397	8,772
Fund balance (deficit) December 31, 2024	(353,796)	1,559,590	2,429,851	(2,399,002)	(111,863)	(84,458)	(15,052)	312,170	(219,397)	323,460
Fund balance (deficit) December 31, 2025	(353,796)	1,601,884	2,495,745	(2,425,330)	(111,863)	(8,525)	-	320,635	-	332,232
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	466,069	-	-	-	-	-	-
Payments above	-	-	-	8,572	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	(116,021)	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	341,476	-	-	-	-	-	-
Excess (shortage)	(353,796)	1,601,884	2,495,745	(2,766,807)	(111,863)	(8,525)	-	320,635	-	332,232
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

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SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	State Capital	Transit Casualty	Vesta	Villanova	Total
Revenues:					
Recovery from conservators	794	-	-	-	360,797
Assessments	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-
Unrealized Gain/Loss	-	427	98	-	27,473
Interest	-	1,681	385	1	108,201
	794	2,108	483	1	496,471
Expenditures:					
Assessment refunds	-	-	-	-	-
Claims	-	-	-	-	198,750
Indemnity	-	-	-	-	-
Adjustment expenses	-	-	-	-	29,192
Legal expenses	-	-	-	-	46,543
Return premiums	-	-	-	-	-
Administrative expense allocation	-	-	-	-	107,892
	-	-	-	-	382,377
Excess (deficit) of revenues over (under) expenditures	794	2,108	483	1	114,094
Fund balance (deficit) December 31, 2024	(794)	77,705	17,798	29	(3,945,962)
Fund balance (deficit) December 31, 2025	-	79,813	18,281	30	(3,831,868)
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	1,089,154
Payments above	-	-	-	-	227,942
Addition to (reduction of) reserves	-	-	-	-	134,870
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	996,082
Excess (shortage)	-	79,813	18,281	30	(4,827,950)
Date of insolvency	03/05/04	12/31/85	08/01/06	07/28/03	
Final date for filing claims	09/05/05	12/31/86	11/30/07	06/30/05	

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GUARANTY ASSOCIATION**

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SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	Access Home	FedNat	Gulf- stream	Ins. Co of Florida	Lighthouse	Midland	Southern Fidelity	State Capital	St Johns	United Property Casualty
Revenues:										
Recovery from conservators	-	899,603	-	-	-	-	265,298	-	2,459	5,198,106
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	1,301	-	5,938	-	14,788	25	2,439	-
Interest	-	-	5,123	-	23,386	-	58,240	99	9,604	-
	-	899,603	6,424	-	29,324	-	338,326	124	14,502	5,198,106
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	265,850	-	-	45,900	-	755	-	275,000	412,986
Adjustment expenses	-	-	-	-	1,435	-	-	-	-	1,227
Legal expenses	-	31,702	-	-	7,093	-	11,091	-	17,801	164,967
Return premiums	689	-	-	-	-	-	1,238	-	-	-
Administrative expense allocation	271	116,959	-	-	21,394	-	5,143	-	115,091	227,658
	960	414,511	-	-	75,823	-	18,227	-	407,892	806,839
Excess (deficit) of revenues over (under) expenditures	(960)	485,092	6,424	-	(46,499)	-	320,099	124	(393,390)	4,391,267
Fund balance (deficit) December 31, 2024	(51,301)	1,496,662	237,152	(21,270)	1,109,783	(1,181)	2,569,909	4,592	589,766	(2,338,735)
Fund balance (deficit) December 31, 2025	(52,261)	1,981,755	243,576	(21,270)	1,063,285	(1,181)	2,890,008	4,716	196,376	2,052,532
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	199,045	-	-	442	-	19,496	-	146	733,150
Payments above	-	265,850	-	-	47,335	-	755	-	275,000	414,214
Addition to (reduction of) reserves	2,902	329,720	-	-	46,893	-	54,205	-	275,000	(206,631)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	2,902	262,916	-	-	-	-	72,945	-	146	112,305
Excess (shortage)	(55,164)	1,718,839	243,576	(21,270)	1,063,285	(1,181)	2,817,063	4,716	196,230	1,940,227
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	02/27/23
Final date for filing claims	04/29/22	09/27/23	07/28/22	06/29/93	08/28/22	04/03/87	06/15/23	09/05/05	02/27/23	02/27/24

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SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	Vesta	Total
Revenues:		
Recovery from conservators	-	6,365,466
Assessments	-	-
Recovery from insurance department	-	-
Unrealized Gain/Loss	-	24,491
Interest	-	96,452
	-	<u>6,486,409</u>
Expenditures:		
Assessment refunds	-	-
Claims	-	1,000,492
Adjustment expenses	-	2,662
Legal expenses	-	232,655
Return premiums	-	1,927
Administrative expense allocation	-	486,516
	-	<u>1,724,252</u>
Excess (deficit) of revenues over (under) expenditures	-	4,762,158
Fund balance (deficit) December 31, 2024	(17,548)	3,577,829
Fund balance (deficit) December 31, 2025	(17,548)	<u>8,339,987</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	952,278
Payments above	-	1,003,154
Addition to (reduction of) reserves	-	502,090
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	<u>451,214</u>
Excess (shortage)	<u>(17,548)</u>	<u>7,888,772</u>
Date of insolvency	08/01/06	
Final date for filing claims	11/30/07	

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SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	Accel- eration National	Allied Fidelity	AmCap	American Eagle	American Mutual	American Mutual Boston	American Universal	Beacon	Bedivere	Castle- point
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	4,798	-	37	345	1	1,083	3,404	-	-
Interest	-	18,897	-	147	1,358	6	4,265	13,406	-	-
	-	23,695	-	184	1,703	7	5,348	16,810	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	23,695	-	184	1,703	7	5,348	16,810	-	-
Fund balance (deficit) December 31, 2024	(569)	874,717	(784,943)	6,815	62,844	262	197,423	620,583	-	(24,480)
Fund balance (deficit) December 31, 2025	(569)	898,412	(784,943)	6,999	64,547	269	202,771	637,393	-	(24,480)
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	-	-	-	8,672	-
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	-	-	-	8,672	-
Excess (shortage)	(569)	898,412	(784,943)	6,999	64,547	269	202,771	637,393	(8,672)	(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

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GUARANTY ASSOCIATION**

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SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	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	-	-	36,783	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	5	-	-	1	-	334	-	995	1,267
Interest	-	20	-	-	5	-	1,315	-	3,920	4,988
	-	25	36,783	-	6	-	1,649	-	4,915	6,255
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	25	36,783	-	6	-	1,649	-	4,915	6,255
Fund balance (deficit) December 31, 2024	(18)	939	(37,860)	(10,285)	216	(176,414)	60,877	(87,469)	181,471	230,917
Fund balance (deficit) December 31, 2025	(18)	964	(1,077)	(10,285)	222	(176,414)	62,526	(87,469)	186,386	237,172
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	-	-	-	-	-
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	-	-	-	-	-
Excess (shortage)	(18)	964	(1,077)	(10,285)	222	(176,414)	62,526	(87,469)	186,386	237,172
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

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SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	Integrity	Legion	Midland	Mission	Mission National	PHICO	Recip- -rocal of America	Reliance Group	Rock- wood	South Carolina
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	339,971
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	1,595	-	-	720	14	-	79	14,084	-	-
Interest	6,281	-	-	2,834	55	-	309	55,469	-	-
	<u>7,876</u>	<u>-</u>	<u>-</u>	<u>3,554</u>	<u>69</u>	<u>-</u>	<u>388</u>	<u>69,553</u>	<u>-</u>	<u>339,971</u>
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over (under) expenditures	7,876	-	-	3,554	69	-	388	69,553	-	339,971
Fund balance (deficit) December 31, 2024	290,741	(691,635)	(44,638)	131,205	2,558	(695,665)	14,313	2,567,669	(216,976)	(415,629)
Fund balance (deficit) December 31, 2025	<u>298,617</u>	<u>(691,635)</u>	<u>(44,638)</u>	<u>134,759</u>	<u>2,627</u>	<u>(695,665)</u>	<u>14,701</u>	<u>2,637,222</u>	<u>(216,976)</u>	<u>(75,658)</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	-	-	-	-	-
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (shortage)	<u>298,617</u>	<u>(691,635)</u>	<u>(44,638)</u>	<u>134,759</u>	<u>2,627</u>	<u>(695,665)</u>	<u>14,701</u>	<u>2,637,222</u>	<u>(216,976)</u>	<u>(75,658)</u>
Date of insolvency	03/24/87	07/28/03	04/03/86	02/24/87	02/24/87	02/01/02	01/29/03	10/03/01	08/26/91	03/21/05
Final date for filing claims	03/25/88	06/30/05	04/03/87	02/24/88	02/24/88	08/01/03	09/30/04	04/03/03	08/26/92	12/31/05

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SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Twelve Months
Ending December 31, 2025***

	Southern Fidelity	State Capital	Transit Casualty	United Property Casualty	Vesta	Total
Revenues:						
Recovery from conservators	-	-	-	-	-	376,754
Assessments	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Unrealized Gain/Loss	-	2	593	-	-	29,357
Interest	-	9	2,335	-	-	115,619
	-	11	2,928	-	-	521,730
Expenditures:						
Assessment refunds	-	-	-	-	-	-
Claims	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-
	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	11	2,928	-	-	521,730
Fund balance (deficit) December 31, 2024	-	403	108,082	-	(703)	2,164,752
Fund balance (deficit) December 31, 2025	-	414	111,010	-	(703)	2,686,482
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	206,203	-	214,877
Payments above	-	-	-	-	-	-
Addition to (reduction of) reserves	44,835	-	-	(144,297)	-	(99,462)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	44,835	-	-	61,906	-	115,415
Excess (shortage)	(44,835)	414	111,010	(61,906)	(703)	2,571,067
Date of insolvency	06/15/22	03/05/04	12/31/85	02/27/23	08/01/06	
Final date for filing claims	06/15/23	09/05/05	12/31/86	02/27/24	11/30/07	

**South Carolina Property and Casualty Insurance Guaranty Association
Summary**

For the period ended December 31, 2025

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	12/31/2025	12/31/2024	Inc/(Dec)	% Chg
WC	26,545,912	24,219,751	2,326,162	9.60%
Auto	(4,827,950)	(5,035,116)	207,166	-4.11%
HO	7,888,772	2,625,550	5,263,222	200.46%
Other	2,571,067	1,949,875	621,192	31.86%
	32,177,802	23,760,060	8,417,742	35.43%

<u>WC:</u>	12/31/2025	12/31/2024	Inc/(Dec)	% Chg
Cash Fund	66,128,332	66,863,280	(734,948)	-1.10%
Case Reserves	35,221,104	37,963,123	(2,742,019)	-7.22%
ALAE Reserves	4,361,315	4,680,406	(319,091)	-6.82%
	26,545,912	24,219,751	2,326,162	9.60%

<u>Auto:</u>	12/31/2025	12/31/2024	Inc/(Dec)	% Chg
Cash Fund	(3,831,868)	(3,945,962)	114,094	-2.89%
Case Reserves	996,082	1,089,154	(93,072)	-8.55%
ALAE Reserves	-	-	-	0.00%
	(4,827,950)	(5,035,116)	207,166	-4.11%

<u>HO:</u>	12/31/2025	12/31/2024	Inc/(Dec)	% Chg
Cash Fund	8,339,987	3,577,829	4,762,158	133.10%
Case Reserves	451,214	952,278	(501,064)	-52.62%
ALAE Reserves	-	-	-	0.00%
	7,888,772	2,625,550	5,263,222	200.46%

<u>Other:</u>	12/31/2025	12/31/2024	Inc/(Dec)	% Chg
Cash Fund	2,686,482	2,164,752	521,730	24.10%
Case Reserves	115,415	214,877	(99,462)	-46.29%
ALAE Reserves	-	-	-	0.00%
	2,571,067	1,949,875	621,192	31.86%

South Carolina Property and Casualty Insurance Guaranty Association
Reconciliation of Fund Balances and Reserves
For the period ended December 31, 2025

Page 2

	Fund Balances
Admin	120,449
WC	66,128,332
Auto	(3,831,868)
HO	8,339,987
Other	2,686,482
Total Fund Balances	73,443,381

Less: Administration **120,449**

Insurance Fund Balances **73,322,932**

Reserves: (per Fund Balance Schedule SCIGA Statements)

	Fund	Case Reserves	ALAE Reserves	Net
WC	66,128,332	35,221,104	4,361,315	26,545,912
Auto	(3,831,868)	996,082	-	(4,827,950)
HO	8,339,987	451,214	-	7,888,772
Other	2,686,482	115,415	-	2,571,067
Total Fund Balances	73,322,932	36,783,815	4,361,315	32,177,802

Difference	-	-
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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, 2025

Page 3

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	(719,085)	-	-	-	(719,085)
Acceleration National	14,594	-	-	(569)	14,025
Access Home	-	-	(52,261)	-	(52,261)
Access Insurance	(383,940)	-	-	-	(383,940)
Aequicap	(3,531,219)	-	-	-	(3,531,219)
Affirmative	-	-	-	-	-
Allied Fidelity	5,419	(42,654)	-	898,412	861,177
AmCap	-	-	-	(784,943)	(784,943)
American Druggists	-	177,753	-	-	177,753
American Eagle	-	(66,046)	-	6,999	(59,047)
American Motorist	-	(30,962)	-	-	(30,962)
American Mutual	-	(707,597)	-	64,547	(643,050)
American Mutual Boston	-	1,556,027	-	269	1,556,296
American Service	(1,436,756)	-	-	-	(1,436,756)
American Universal	270,013	-	-	202,771	472,784
Arrowood	-	(501,854)	-	-	(501,854)
Atlantic Mutual	-	(1,283,670)	-	-	(1,283,670)
Beacon	-	-	-	637,393	637,393
Bedivere	-	(263,725)	-	-	(263,725)
CAGC	-	9,120,714	-	-	9,120,714
Carriers	-	1,329,690	-	-	1,329,690
Castlepoint	-	(330,713)	-	(24,480)	(355,193)
Casualty Reciprocal Exchange	-	(431,492)	-	(18)	(431,510)
Centennial	-	(250,828)	-	-	(250,828)
Commercial Casualty	-	-	-	964	964
Consolidated American	-	(1,107)	-	(1,077)	(2,184)
Credit General	(353,796)	(1,335,327)	-	(10,285)	(1,699,408)
Edison	1,601,884	-	-	222	1,602,106
Employers Casualty	-	957,670	-	-	957,670
Employers National	-	140,776	-	-	140,776
FedNat	-	-	1,981,755	-	1,981,755
First Southern	2,495,745	(40,842)	-	(176,414)	2,278,489
Freestone	-	(2,484,956)	-	-	(2,484,956)
Fremont Indemnity	-	(346,213)	-	-	(346,213)
Gateway Insurance	(2,425,330)	-	-	-	(2,425,330)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	3,858,091	-	-	3,858,091
Gulfstream	-	-	243,576	-	243,576
H K Porter	-	-	-	(87,469)	(87,469)
Ideal Mutual	-	677,202	-	186,386	863,588
Imperial Casualty	-	(308,098)	-	-	(308,098)
Ins Corp of NY	-	(32,611)	-	-	(32,611)
Insurance Co of Florida	-	107,859	(21,270)	237,172	323,761
Integrity	-	(46,449)	-	298,617	252,168
Legion	(8,525)	37,087,103	-	(691,635)	36,386,943
Lighthouse	-	-	1,063,285	-	1,063,285
LUA	-	(725,702)	-	-	(725,702)
Lumbermens Mutual	-	1,366,260	-	-	1,366,260
Midland	-	2,422,633	(1,181)	(44,638)	2,376,814
Mission	-	744,302	-	134,759	879,061
Mission National	-	356,455	-	2,627	359,082
Park Ave	-	1,904,990	-	-	1,904,990
PHICO	-	(203,169)	-	(695,665)	(898,834)
Pinnacle	-	-	-	-	-
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	14,701	(47,470)
Red Rock	-	-	-	-	-
Reliance Group	320,635	18,420,744	-	2,637,222	21,378,601
Rockwood	-	378,584	-	(216,976)	161,608
South Carolina	-	(107,204)	-	(75,658)	(182,862)
Southern Fidelity	-	-	2,890,008	-	2,890,008
St Johns	-	-	196,376	-	196,376
Standard Fire	332,232	-	-	-	332,232
State Capital	-	-	4,716	414	5,130
Sunshine State	-	(1,963)	-	-	(1,963)
Superior National	-	(116,202)	-	-	(116,202)
The Home	-	(2,517,395)	-	62,526	(2,454,869)
Transit Casualty	79,813	218,533	-	111,010	409,356
ULLICO	-	(2,214,187)	-	-	(2,214,187)
United Property Casualty	-	-	2,052,532	-	2,052,532
Union Indemnity	-	1,706	-	-	1,706
Vesta	18,281	(17,187)	(17,548)	(703)	(17,157)
Villanova	30	532,461	-	-	532,491
Western General	-	-	-	-	-
Totals	(3,831,868)	66,128,332	8,339,987	2,686,482	74,042,017

South Carolina Property and Casualty Insurance Guaranty Association
Case Reserve Summary

For the period ended December 31, 2025

Page 4

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	403,497	-	-	-	403,497
Acceleration National	-	-	-	-	-
Access Home	-	-	2,902	-	2,902
Access Insurance	180,532	-	-	-	180,532
Aequicap	-	-	-	-	-
Affirmative	-	-	-	-	-
Allied Fidelity	-	-	-	-	-
AmCap	-	-	-	-	-
American Druggists	-	-	-	-	-
American Eagle	-	-	-	-	-
American Motorist	-	-	-	-	-
American Mutual	-	-	-	-	-
American Mutual Boston	-	-	-	-	-
American Service	70,577	-	-	-	70,577
American Universal	-	-	-	-	-
Arrowood	-	5,570,139	-	2	5,570,141
Atlantic Mutual	-	596,460	-	-	596,460
Beacon	-	-	-	-	-
Bedivere	-	364,277	-	8,672	372,949
CAGC	-	7,210,123	-	-	7,210,123
Carriers	-	-	-	-	-
Castlepoint	-	577,182	-	-	577,182
Casualty Reciprocal Exchange	-	206,043	-	-	206,043
Centennial	-	57,920	-	-	57,920
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	262,916	-	262,916
First Southern	-	-	-	-	-
Freestone	-	1,286,853	-	-	1,286,853
Fremont Indemnity	-	21,166	-	-	21,166
Gateway Insurance	341,476	-	-	-	341,476
Gramercy	-	-	-	-	-
Guarantee Insurance	-	1,115,993	-	-	1,115,993
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	6,780,468	-	-	6,780,468
Lighthouse	-	-	-	-	-
LUA	-	643,855	-	-	643,855
Lumbermens Mutual	-	4,157,476	-	-	4,157,476
Midland	-	119,178	-	-	119,178
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	1,155,382	-	-	1,155,382
PHICO	-	271,942	-	-	271,942
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	2,302,254	-	-	2,302,254
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	72,945	44,835	117,780
St Johns	-	-	146	-	146
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	500,833	-	-	500,833
Transit Casualty	-	-	-	-	-
ULLICO	-	1,990,539	-	-	1,990,539
United Property Casualty	-	-	112,305	61,906	174,211
Vesta	-	-	-	-	-
Villanova	-	293,019	-	-	293,019
Western General	-	-	-	-	-
Totals	996,082	35,221,104	451,214	115,415	36,380,319

South Carolina Property and Casualty Insurance Guaranty Association

ALAE Reserve Summary

For the period ended December 31, 2025

Page 5

	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	-	-	-	-	-
American Mutual	-	-	-	-	-
American Mutual Boston	-	-	-	-	-
American Service	-	-	-	-	-
American Universal	-	-	-	-	-
Arrowood	-	557,014	-	-	557,014
Atlantic Mutual	-	59,646	-	-	59,646
Beacon	-	-	-	-	-
Bedivere	-	36,428	-	-	36,428
CAGC	-	721,012	-	-	721,012
Carriers	-	-	-	-	-
Castlepoint	-	57,718	-	-	57,718
Casualty Reciprocal Exchange	-	20,604	-	-	20,604
Centennial	-	5,792	-	-	5,792
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	-	-	-
First Southern	-	-	-	-	-
Freestone	-	128,685	-	-	128,685
Fremont Indemnity	-	2,117	-	-	2,117
Gateway Insurance	-	-	-	-	-
Gramercy	-	-	-	-	-
Guarantee Insurance	-	111,599	-	-	111,599
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	1,356,094	-	-	1,356,094
Lighthouse	-	-	-	-	-
LUA	-	64,386	-	-	64,386
Lumbermens Mutual	-	415,748	-	-	415,748
Midland	-	11,918	-	-	11,918
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	115,538	-	-	115,538
PHICO	-	27,194	-	-	27,194
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	391,383	-	-	391,383
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	-	-	-
St Johns	-	-	-	-	-
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	50,083	-	-	50,083
Transit Casualty	-	-	-	-	-
ULLICO	-	199,054	-	-	199,054
United Property Casualty	-	-	-	-	-
Vesta	-	-	-	-	-
Villanova	-	29,302	-	-	29,302
Western General	-	-	-	-	-
Totals	-	4,361,315	-	-	4,361,315

South Carolina Property and Casualty Insurance Guaranty Association
Open Claims Summary
For the period ended December 31, 2025

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	Auto	Workers Comp	Home- owners	Other	Total
ACCC	18	-	-	-	18
Acceleration National	-	-	-	-	-
Access Home	-	-	2	-	2
Access Insurance	22	-	-	-	22
Aequicap	-	-	-	-	-
Affirmative	-	-	-	-	-
Allied Fidelity	-	-	-	-	-
AmCap	-	-	-	-	-
American Druggists	-	-	-	-	-
American Eagle	-	-	-	-	-
American Motorist	-	-	-	-	-
American Mutual	-	-	-	-	-
American Mutual Boston	-	-	-	-	-
American Service	3	-	-	-	3
American Universal	-	-	-	-	-
Arrowood	-	19	-	2	21
Atlantic Mutual	-	3	-	-	3
Beacon	-	-	-	-	-
Bedivere	-	2	-	3	5
CAGC	-	34	-	-	34
Carriers	-	-	-	-	-
Castlepoint	-	4	-	-	4
Casualty Reciprocal Exchange	-	1	-	-	1
Centennial	-	1	-	-	1
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	6	-	6
First Southern	-	-	-	-	-
Freestone	-	7	-	-	7
Fremont Indemnity	-	2	-	-	2
Gateway Insurance	10	-	-	-	10
Gramercy	-	-	-	-	-
Guarantee Insurance	-	11	-	-	11
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	22	-	-	22
Lighthouse	-	-	-	-	-
LUA	-	2	-	-	2
Lumbermens Mutual	-	24	-	-	24
Midland	-	2	-	-	2
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	7	-	-	7
PHICO	-	1	-	-	1
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	17	-	-	17
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	2	1	3
St Johns	-	-	1	-	1
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	4	-	-	4
Transit Casualty	-	-	-	-	-
ULLICO	-	8	-	-	8
United Property Casualty	-	-	6	1	7
Vesta	-	-	-	-	-
Villanova	-	2	-	-	2
Western General	-	-	-	-	-
Totals	53	173	17	7	232

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves
For the period ended December 31, 2025

Page 7

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	(1,122,582)	-	-	-	(1,122,582)
Acceleration National	14,594	-	-	(569)	14,025
Access Home	-	-	(55,164)	-	(55,164)
Access Insurance	(564,472)	-	-	-	(564,472)
Aequicap	(3,531,219)	-	-	-	(3,531,219)
Affirmative	-	-	-	-	-
Allied Fidelity	5,419	(42,654)	-	898,412	861,177
AmCap	-	-	-	(784,943)	(784,943)
American Druggists	-	177,753	-	-	177,753
American Eagle	-	(66,046)	-	6,999	(59,047)
American Motorist	-	(30,962)	-	-	(30,962)
American Mutual	-	(707,597)	-	64,547	(643,050)
American Mutual Boston	-	1,556,027	-	269	1,556,296
American Service	(1,507,333)	-	-	-	(1,507,333)
American Universal	270,013	-	-	202,771	472,784
Arrowood	-	(6,629,007)	-	(2)	(6,629,009)
Atlantic Mutual	-	(1,939,777)	-	-	(1,939,777)
Beacon	-	-	-	637,393	637,393
Bedivere	-	(664,430)	-	(8,672)	(673,102)
CAGC	-	1,189,579	-	-	1,189,579
Carriers	-	1,329,690	-	-	1,329,690
Castlepoint	-	(965,614)	-	(24,480)	(990,093)
Casualty Reciprocal Exchange	-	(658,139)	-	(18)	(658,157)
Centennial	-	(314,539)	-	-	(314,539)
Commercial Casualty	-	-	-	964	964
Consolidated American	-	(1,107)	-	(1,077)	(2,184)
Credit General	(353,796)	(1,335,327)	-	(10,285)	(1,699,408)
Edison	1,601,884	-	-	222	1,602,106
Employers Casualty	-	957,670	-	-	957,670
Employers National	-	140,776	-	-	140,776
FedNat	-	-	1,718,839	-	1,718,839
First Southern	2,495,745	(40,842)	-	(176,414)	2,278,489
Freestone	-	(3,900,494)	-	-	(3,900,494)
Fremont Indemnity	-	(369,497)	-	-	(369,497)
Gateway Insurance	(2,766,807)	-	-	-	(2,766,807)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	2,630,498	-	-	2,630,498
Gulfstream	-	-	243,576	-	243,576
H K Porter	-	-	-	(87,469)	(87,469)
Ideal Mutual	-	677,202	-	186,386	863,588
Imperial Casualty	-	(308,098)	-	-	(308,098)
Ins Corp of NY	-	(32,611)	-	-	(32,611)
Insurance Co of Florida	-	107,859	(21,270)	237,172	323,761
Integrity	-	(46,449)	-	298,617	252,168
Legion	(8,525)	28,950,541	-	(691,635)	28,250,382
Lighthouse	-	-	1,063,285	-	1,063,285
LUA	-	(1,433,943)	-	-	(1,433,943)
Lumbermens Mutual	-	(3,206,964)	-	-	(3,206,964)
Midland	-	2,291,537	(1,181)	(44,638)	2,245,718
Mission	-	744,302	-	134,759	879,061
Mission National	-	356,455	-	2,627	359,082
Park Ave	-	634,069	-	-	634,069
PHICO	-	(502,305)	-	(695,665)	(1,197,970)
Pinnacle	-	-	-	-	-
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	14,701	(47,470)
Red Rock	-	-	-	-	-
Reliance Group	320,635	15,727,107	-	2,637,222	18,684,964
Rockwood	-	378,584	-	(216,976)	161,608
South Carolina	-	(107,204)	-	(75,658)	(182,862)
Southern Fidelity	-	-	2,817,063	(44,835)	2,772,228
St Johns	-	-	196,230	-	196,230
Standard Fire	332,232	-	-	-	332,232
State Capital	-	-	4,716	414	5,130
Sunshine State	-	(1,963)	-	-	(1,963)
Superior National	-	(116,202)	-	-	(116,202)
The Home	-	(3,068,311)	-	62,526	(3,005,785)
Transit Casualty	79,813	218,533	-	111,010	409,356
ULLICO	-	(4,403,780)	-	-	(4,403,780)
Union Indemnity	-	1,706	-	-	1,706
United Property Casualty	-	-	1,940,227	(61,906)	1,878,321
Vesta	18,281	(17,187)	(17,548)	(703)	(17,157)
Villanova	30	210,141	-	-	210,171
Western General	-	-	-	-	-
Totals	(4,827,950)	26,545,912	7,888,772	2,571,067	33,300,384

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended December 31, 2025

Page 8

Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
1984 Ideal Mutual	-	677,202	-	186,386	863,588
	-	677,202	-	186,386	863,588
1985 Standard Fire	332,232	-	-	-	332,232
1985 Union Indemnity	-	1,706	-	-	1,706
1985 Transit Casualty	79,813	218,533	-	111,010	409,356
	412,045	220,239	-	111,010	743,294
1986 Allied Fidelity	5,419	(42,654)	-	898,412	861,177
1986 American Druggists	-	177,753	-	-	177,753
1986 Carriers	-	1,329,690	-	-	1,329,690
1986 Midland	-	2,291,537	(1,181)	(44,638)	2,245,718
	5,419	3,756,326	(1,181)	853,774	4,614,338
1987 Beacon	-	-	-	637,393	637,393
1987 Integrity	-	(46,449)	-	298,617	252,168
1987 Mission	-	744,302	-	134,759	879,061
1987 Mission National	-	356,455	-	2,627	359,082
	-	1,054,308	-	1,073,396	2,127,704
1989 American Mutual	-	(707,597)	-	64,547	(643,050)
1989 American Mutual Boston	-	1,556,027	-	269	1,556,296
	-	848,430	-	64,816	913,246
1991 American Universal	270,013	-	-	202,771	472,784
1991 Edison	1,601,884	-	-	222	1,602,106
1991 Rockwood	-	378,584	-	(216,976)	161,608
	1,871,897	378,584	-	(13,983)	2,236,498
1992 First Southern	2,495,745	(40,842)	-	(176,414)	2,278,489
1992 Insurance Co of Florida	-	107,859	(21,270)	237,172	323,761
	2,495,745	67,017	(21,270)	60,758	2,602,250
1994 Employers Casualty	-	957,670	-	-	957,670
1994 Employers National	-	140,776	-	-	140,776
	-	1,098,446	-	-	1,098,446
1997 American Eagle	-	(66,046)	-	6,999	(59,047)
	-	(66,046)	-	6,999	(59,047)
1999 Pinnacle	-	-	-	-	-
	-	-	-	-	-
2000 Superior National	-	(116,202)	-	-	(116,202)
	-	(116,202)	-	-	(116,202)
2001 Acceleration National	14,594	-	-	(569)	14,025
2001 Credit General	(353,796)	(1,335,327)	-	(10,285)	(1,699,408)
2001 Reliance Group	320,635	15,727,107	-	2,637,222	18,684,964
	(18,567)	14,391,780	-	2,626,368	16,999,581

South Carolina Property and Casualty Insurance Guaranty Association
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For the period ended December 31, 2025

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Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
2002 PHICO	-	(502,305)	-	(695,665)	(1,197,970)
	-	(502,305)	-	(695,665)	(1,197,970)
2003 Fremont Indemnity	-	(369,497)	-	-	(369,497)
2003 Legion	(8,525)	28,950,541	-	(691,635)	28,250,382
2003 Reciprocal of America	-	(62,171)	-	14,701	(47,470)
2003 The Home	-	(3,068,311)	-	62,526	(3,005,785)
2003 Villanova	30	210,141	-	-	210,171
	(8,495)	25,660,703	-	(614,408)	25,037,800
2004 Casualty Reciprocal Exchange	-	(658,139)	-	(18)	(658,157)
2004 Commercial Casualty	-	-	-	964	964
2004 State Capital	-	-	4,716	414	5,130
	-	(658,139)	4,716	1,360	(652,063)
2005 Consolidated American	-	(1,107)	-	(1,077)	(2,184)
2005 South Carolina	-	(107,204)	-	(75,658)	(182,862)
	-	(108,311)	-	(76,735)	(185,046)
2006 Realm National	-	(760,898)	-	-	(760,898)
2006 Vesta	18,281	(17,187)	(17,548)	(703)	(17,157)
	18,281	(778,085)	(17,548)	(703)	(778,055)
2009 Park Ave	-	634,069	-	-	634,069
	-	634,069	-	-	634,069
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	-	(1,939,777)	-	-	(1,939,777)
2011 Centennial	-	(314,539)	-	-	(314,539)
	-	(2,254,316)	-	-	(2,254,316)
2012 CAGC	-	1,189,579	-	-	1,189,579
	-	1,189,579	-	-	1,189,579
2013 American Motorist	-	(30,962)	-	-	(30,962)
2013 Lumbermens Mutual	-	(3,206,964)	-	-	(3,206,964)
2013 ULLICO	-	(4,403,780)	-	-	(4,403,780)
2013 Gramercy	(111,863)	-	-	-	(111,863)
	(111,863)	(7,641,706)	-	-	(7,753,569)
2014 Freestone	-	(3,900,494)	-	-	(3,900,494)
2014 Sunshine State	-	(1,963)	-	-	(1,963)
	-	(3,902,457)	-	-	(3,902,457)
2015 Red Rock	-	-	-	-	-
	-	-	-	-	-

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
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Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
2016 LUA	-	(1,433,943)	-	-	(1,433,943)
2016 Affirmative	-	-	-	-	-
	-	(1,433,943)	-	-	(1,433,943)
2017 Castlepoint	-	(965,614)	-	(24,480)	(990,093)
2017 Guarantee Insurance	-	2,630,498	-	-	2,630,498
	-	1,664,884	-	(24,480)	1,640,405
2018 Access Insurance	(564,472)	-	-	-	(564,472)
	(564,472)	-	-	-	(564,472)
2020 ACCC	(1,122,582)	-	-	-	(1,122,582)
2020 Gateway Insurance	(2,766,807)	-	-	-	(2,766,807)
2020 American Service	(1,507,333)	-	-	-	(1,507,333)
	(5,396,721)	-	-	-	(5,396,721)
2021 Bedivere	-	(664,430)	-	(8,672)	(673,102)
2021 AmCap	-	-	-	(784,943)	(784,943)
2021 Gulfstream	-	-	243,576	-	243,576
2021 FedNat	-	-	1,718,839	-	1,718,839
	-	(664,430)	1,962,415	(793,615)	504,371
2022 Access Home	-	-	(55,164)	-	(55,164)
2022 Arrowood	-	(6,629,007)	-	(2)	(6,629,009)
2022 Lighthouse	-	-	1,063,285	-	1,063,285
2022 Southern Fidelity	-	-	2,817,063	(44,835)	2,772,228
2022 St Johns	-	-	196,230	-	196,230
	-	(6,629,007)	4,021,413	(44,837)	(2,652,430)
2023 Western General	-	-	-	-	-
2023 United Property Casualty	-	-	1,940,227	(61,906)	1,878,321
	-	-	1,940,227	(61,906)	1,878,321
N/A H K Porter	-	-	-	(87,469)	(87,469)
	-	-	-	(87,469)	(87,469)
Totals	(4,827,950)	26,545,912	7,888,772	2,571,067	32,177,802