

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

At March 31, 2026

	Administrative	Workers' Compensation	Automobile	Homeowners/ Farmowners	All Other	Total
Assets:						
Cash and short-term investments	168,072	65,951,262	(3,742,767)	7,774,553	2,683,900	72,835,019
Cash held by escrow agent for payment of claims	-	11,702	-	-	-	11,702
Total assets	168,072	65,962,964	(3,742,767)	7,774,553	2,683,900	72,846,721
Liabilities:						
Bank note payable	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
Fund balances (deficits):	168,072	65,962,964	(3,742,767)	7,774,553	2,683,900	72,846,721
Total liabilities and fund balances	168,072	65,962,964	(3,742,767)	7,774,553	2,683,900	72,846,721

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STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES

**For the Three Months
Ending March 31, 2026**

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	Administrative	Workers' Compensation	Automobile	Homeowners/ Farmowners	All Other	Total
Revenues:						
Recovery from conservators	-	244	155,787	-	-	156,030
Recovery from second injury fund	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Assessments	-	-	-	-	-	-
Unrealized Gain/(Loss)	47,047	-	-	-	-	47,047
Interest	474,421	-	-	-	-	474,421
	<u>521,468</u>	<u>244</u>	<u>155,787</u>	<u>-</u>	<u>-</u>	<u>677,498</u>
Expenditures:						
Assessment refunds	-	-	-	-	-	-
Medical	-	516,003	-	-	-	516,003
Indemnity	-	89,340	-	-	-	89,340
Claims	-	-	45,000	492	-	45,492
Adjustment expenses	-	75,440	3,654	-	-	79,093
Legal expenses	-	5,655	16,180	17,150	-	38,985
Return premiums	-	-	-	3,724	-	3,724
Interest expense	-	-	-	-	-	-
Administrative expense	473,845	-	-	-	-	473,845
Administrative expense allocation	-	-	-	-	-	-
	<u>473,845</u>	<u>686,438</u>	<u>64,833</u>	<u>21,367</u>	<u>-</u>	<u>1,246,483</u>
Excess (deficit) of revenues over (under) expenditures	47,623	(686,195)	90,954	(21,367)	-	(568,985)
Fund balance (deficit) December 31, 2025	120,449	66,649,159	(3,833,721)	7,795,920	2,683,900	73,415,707
Fund balance (deficit) March 31, 2026	<u>168,072</u>	<u>65,962,964</u>	<u>(3,742,767)</u>	<u>7,774,553</u>	<u>2,683,900</u>	<u>72,846,721</u>

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SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	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	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	56,081	5,095	3,545	98,787
Indemnity	-	-	-	-	-	-	6,763	2,387	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	3,006	37	176	20,107
Legal expenses	-	-	-	-	-	-	5,589	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	71,439	7,519	3,721	118,893
Excess (deficit) of revenues over (under) expenditures	-	-	-	-	-	-	(71,439)	(7,519)	(3,721)	(118,893)
Fund balance (deficit) December 31, 2025	(42,654)	177,666	(66,046)	(30,962)	1,555,270	(707,597)	(501,392)	(1,283,375)	(263,719)	9,117,057
Fund balance (deficit) March 31, 2026	(42,654)	177,666	(66,046)	(30,962)	1,555,270	(707,597)	(572,831)	(1,290,894)	(267,440)	8,998,164
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	-	6,127,153	656,106	400,705	7,931,135
Payments above	-	-	-	-	-	-	65,850	7,519	3,721	118,893
Addition to (reduction of) reserves	-	-	-	-	-	-	(14,978)	(1,862)	(838)	(16,258)
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	-	-	-	-	-	6,046,325	646,725	396,146	7,795,984
Excess (shortage)	(42,654)	177,666	(66,046)	(30,962)	1,555,270	(707,597)	(6,619,156)	(1,937,619)	(663,587)	1,202,180
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 Three Months
Ending March 31, 2026***

	Carriers	Castle- point	Casualty Reciprocal Exchange	Consol- idated American	Centennial	Credit General	Employers Casualty	Employers National	First Southern
Revenues:									
Recovery from conservators	-	-	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Expenditures:									
Assessment refunds	-	-	-	-	-	-	-	-	-
Medical	-	1,824	2,160	-	2,378	-	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	156	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-
	-	1,980	2,160	-	2,378	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	(1,980)	(2,160)	-	(2,378)	-	-	-	-
Fund balance (deficit) December 31, 2025	1,329,043	(330,689)	(431,458)	(1,107)	(250,800)	(1,335,327)	957,204	140,707	(40,842)
Fund balance (deficit) March 31, 2026	1,329,043	(332,669)	(433,618)	(1,107)	(253,178)	(1,335,327)	957,204	140,707	(40,842)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	634,900	226,647	-	63,712	-	-	-	-
Payments above	-	1,980	2,160	-	2,378	-	-	-	-
Addition to (reduction of) reserves	-	(428)	(216)	-	(238)	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	632,493	224,271	-	61,095	-	-	-	-
Excess (shortage)	1,329,043	(965,162)	(657,889)	(1,107)	(314,273)	(1,335,327)	957,204	140,707	(40,842)
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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SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	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	-	-	-	-	-	-	-	244	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	244	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	2,681	-	17,553	62,624	-	-	-	-	-	69,637
Indemnity	6,885	-	7,600	2,358	-	-	-	-	-	16,738
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	40	-	536	18,076	-	-	-	-	-	3,735
Legal expenses	-	-	66	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	9,606	-	25,756	83,058	-	-	-	-	-	90,109
Excess (deficit) of revenues over (under) expenditures	(9,606)	-	(25,756)	(83,058)	-	-	-	244	-	(90,109)
Fund balance (deficit) December 31, 2025	(2,484,846)	(346,213)	4,449,921	(2,516,497)	676,873	107,807	(46,449)	(32,611)	(308,098)	37,031,054
Fund balance (deficit) March 31, 2026	(2,494,453)	(346,213)	4,424,165	(2,599,555)	676,873	107,807	(46,449)	(32,367)	(308,098)	36,940,945
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
Payments above	9,606	-	25,690	83,058	-	-	-	-	-	90,109
Addition to (reduction of) reserves	(2,222)	-	(68,231)	(8,760)	-	-	-	-	-	62,891
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	1,403,709	23,283	1,133,672	459,098	-	-	-	-	-	8,109,344
Excess (shortage)	(3,898,162)	(369,497)	3,290,493	(3,058,653)	676,873	107,807	(46,449)	(32,367)	(308,098)	28,831,601
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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SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	Lumber- men's Mutual	LUA	Midland	Mission	Mission National	Park Avenue	PHICO	Recip- -rocal of America	Reliance Group	Realm National
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	50,512	11,956	4,072	-	-	16,059	-	-	85,172	-
Indemnity	17,600	-	5,599	-	-	-	7,440	-	15,972	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	60	299	1,161	-	-	136	-	-	27,130	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	68,172	12,255	10,832	-	-	16,195	7,440	-	128,273	-
Excess (deficit) of revenues over (under) expenditures	(68,172)	(12,255)	(10,832)	-	-	(16,195)	(7,440)	-	(128,273)	-
Fund balance (deficit) December 31, 2025	1,366,056	(725,577)	2,421,512	743,940	356,282	1,904,178	(203,083)	(62,171)	18,412,882	(760,898)
Fund balance (deficit) March 31, 2026	1,297,885	(737,832)	2,410,680	743,940	356,282	1,887,983	(210,523)	(62,171)	18,284,609	(760,898)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	4,573,224	708,241	131,096	-	-	1,270,920	299,136	-	2,693,637	-
Payments above	68,172	12,255	10,832	-	-	16,195	7,440	-	128,273	-
Addition to (reduction of) reserves	(6,393)	81,460	10,832	-	-	(3,117)	(1,699)	-	172,579	-
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	4,498,659	777,446	131,096	-	-	1,251,608	289,997	-	2,737,943	-
Excess (shortage)	(3,200,774)	(1,515,278)	2,279,584	743,940	356,282	636,374	(500,520)	(62,171)	15,546,666	(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	08/01/03	09/30/04	04/03/03	10/15/05

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***For the Three Months
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	Rock- wood	South Carolina	Sunshine State	Superior National	Transit Casualty	ULLICO	Union Indemnity	Vesta	Villanova	Total
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	244
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	244
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	-	15,467	-	-	-	6,450	-	-	3,951	516,003
Indemnity	-	-	-	-	-	-	-	-	-	89,340
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	466	-	-	319	75,440
Legal expenses	-	-	-	-	-	-	-	-	-	5,655
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	15,467	-	-	-	6,915	-	-	4,270	686,438
Excess (deficit) of revenues over (under) expenditures	-	(15,467)	-	-	-	(6,915)	-	-	(4,270)	(686,195)
Fund balance (deficit) December 31, 2025	378,400	(107,204)	(1,963)	(116,202)	218,426	(2,214,092)	1,706	(17,187)	532,234	66,649,159
Fund balance (deficit) March 31, 2026	378,400	(122,671)	(1,963)	(116,202)	218,426	(2,221,008)	1,706	(17,187)	527,965	65,962,964
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	2,189,593	-	-	322,321	39,582,419
Payments above	-	15,467	-	-	-	6,915	-	-	4,270	680,783
Addition to (reduction of) reserves	-	15,467	-	-	-	626	-	-	1,446	220,061
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	-	-	-	-	2,183,304	-	-	319,497	39,121,697
Excess (shortage)	378,400	(122,671)	(1,963)	(116,202)	218,426	(4,404,312)	1,706	(17,187)	208,468	26,841,267
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 Three Months
Ending March 31, 2026***

	ACCC	Accel- eration National	Access Ins	Aequicap	Affirm- ative	Allied Fidelity	American Service	American Universal	Castle- point	Consol- idated American
Revenues:										
Recovery from conservators	155,787	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	<u>155,787</u>	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	45,000	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	1,218	-	1,488	-	-	-	203	-	-	-
Legal expenses	413	-	-	-	-	-	15,189	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	<u>1,630</u>	-	<u>1,488</u>	-	-	-	<u>60,392</u>	-	-	-
Excess (deficit) of revenues over (under) expenditures	154,156	-	(1,488)	-	-	-	(60,392)	-	-	-
Fund balance (deficit) December 31, 2025	(718,970)	14,587	(383,784)	(3,531,219)	-	5,416	(1,436,347)	269,877	-	-
Fund balance (deficit) March 31, 2026	<u>(564,814)</u>	<u>14,587</u>	<u>(385,272)</u>	<u>(3,531,219)</u>	-	<u>5,416</u>	<u>(1,496,739)</u>	<u>269,877</u>	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	403,497	-	180,532	-	-	-	70,577	-	-	-
Payments above	1,218	-	1,488	-	-	-	45,203	-	-	-
Addition to (reduction of) reserves	(7,677)	-	7,488	-	-	-	82,121	-	-	-
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	<u>394,602</u>	-	<u>186,532</u>	-	-	-	<u>107,494</u>	-	-	-
Excess (shortage)	<u>(959,416)</u>	<u>14,587</u>	<u>(571,805)</u>	<u>(3,531,219)</u>	-	<u>5,416</u>	<u>(1,604,233)</u>	<u>269,877</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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SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	Credit General	Edison	First Southern	Gateway Ins	Gramercy	Legion	Pinnacle	Reliance Group	South Carolina	Standard Fire
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	744	-	-	-	-	-	-
Legal expenses	-	-	-	578	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	1,322	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	-	(1,322)	-	-	-	-	-	-
Fund balance (deficit) December 31, 2025	(353,796)	1,601,078	2,494,490	(2,425,279)	(111,863)	(8,525)	-	320,475	-	332,064
Fund balance (deficit) March 31, 2026	(353,796)	1,601,078	2,494,490	(2,426,602)	(111,863)	(8,525)	-	320,475	-	332,064
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	341,476	-	-	-	-	-	-
Payments above	-	-	-	744	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	251	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	-	-	340,983	-	-	-	-	-	-
Excess (shortage)	(353,796)	1,601,078	2,494,490	(2,767,585)	(111,863)	(8,525)	-	320,475	-	332,064
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

**SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION**

SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	State Capital	Transit Casualty	Vesta	Villanova	Total
Revenues:					
Recovery from conservators	-	-	-	-	155,787
Assessments	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-
Interest	-	-	-	-	-
	-	-	-	-	155,787
Expenditures:					
Assessment refunds	-	-	-	-	-
Claims	-	-	-	-	45,000
Indemnity	-	-	-	-	-
Adjustment expenses	-	-	-	-	3,654
Legal expenses	-	-	-	-	16,180
Return premiums	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-
	-	-	-	-	64,833
Excess (deficit) of revenues over (under) expenditures	-	-	-	-	90,954
Fund balance (deficit) December 31, 2025	-	79,773	18,272	30	(3,833,721)
Fund balance (deficit) March 31, 2026	-	79,773	18,272	30	(3,742,767)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	996,082
Payments above	-	-	-	-	48,654
Addition to (reduction of) reserves	-	-	-	-	82,184
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	-	-	-	1,029,612
Excess (shortage)	-	79,773	18,272	30	(4,772,379)
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	

**SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION**

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SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	Access Home	FedNat	Gulf- stream	Ins. Co of Florida	Lighthouse	Midland	Southern Fidelity	State Capital	St Johns	United Property Casualty
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	492	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	223	-	-	-	-	90	-	826	16,011
Return premiums	-	3,724	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	492	3,947	-	-	-	-	90	-	826	16,011
Excess (deficit) of revenues over (under) expenditures	(492)	(3,947)	-	-	-	-	(90)	-	(826)	(16,011)
Fund balance (deficit) December 31, 2025	(52,259)	1,437,256	243,465	(21,270)	1,062,926	(1,181)	2,888,788	4,714	196,951	2,054,079
Fund balance (deficit) March 31, 2026	(52,752)	1,433,309	243,465	(21,270)	1,062,926	(1,181)	2,888,698	4,714	196,125	2,038,068
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	2,902	262,916	-	-	-	-	72,945	-	146	112,305
Payments above	492	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	(750)	(114,223)	-	-	-	-	(28,155)	-	-	(5,983)
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	1,660	148,693	-	-	-	-	44,790	-	146	106,322
Excess (shortage)	(54,412)	1,284,616	243,465	(21,270)	1,062,926	(1,181)	2,843,908	4,714	195,979	1,931,745
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

**SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION**

SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	Vesta	Total
Revenues:		
Recovery from conservators	-	-
Assessments	-	-
Recovery from insurance department	-	-
Unrealized Gain/Loss	-	-
Interest	-	-
	-	-
Expenditures:		
Assessment refunds	-	-
Claims	-	492
Adjustment expenses	-	-
Legal expenses	-	17,150
Return premiums	-	3,724
Administrative expense allocation	-	-
	-	21,367
Excess (deficit) of revenues over (under) expenditures	-	(21,367)
Fund balance (deficit) December 31, 2025	(17,548)	7,795,920
Fund balance (deficit) March 31, 2026	(17,548)	7,774,553
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	451,214
Payments above	-	492
Addition to (reduction of) reserves	-	(149,111)
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	301,611
Excess (shortage)	(17,548)	7,472,942
Date of insolvency	08/01/06	
Final date for filing claims	11/30/07	

**SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION**

Schedule VII
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SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	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	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Fund balance (deficit) December 31, 2025	(569)	897,989	(784,943)	6,997	64,516	269	202,676	637,093	-	(24,480)
Fund balance (deficit) March 31, 2026	(569)	897,989	(784,943)	6,997	64,516	269	202,676	637,093	-	(24,480)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	-	-	-	8,672	-
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	-	-	-	-	-	-	-	8,672	-
Excess (shortage)	(569)	897,989	(784,943)	6,997	64,516	269	202,676	637,093	(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

**SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION**

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SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

**For the Three Months
Ending March 31, 2026**

	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	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Fund balance (deficit) December 31, 2025	(18)	964	(1,077)	(10,285)	222	(176,414)	62,497	(87,469)	186,299	237,061
Fund balance (deficit) March 31, 2026	(18)	964	(1,077)	(10,285)	222	(176,414)	62,497	(87,469)	186,299	237,061
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	-	-	-	-	-
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	-	-	-	-	-	-	-	-	-
Excess (shortage)	(18)	964	(1,077)	(10,285)	222	(176,414)	62,497	(87,469)	186,299	237,061
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

**SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION**

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SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	Integrity	Legion	Midland	Mission	Mission National	PHICO	Recip- -rocal of America	Reliance Group	Rock- wood	South Carolina
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Fund balance (deficit) December 31, 2025	298,476	(691,635)	(44,638)	134,696	2,626	(695,665)	14,694	2,635,983	(216,976)	(75,658)
Fund balance (deficit) March 31, 2026	298,476	(691,635)	(44,638)	134,696	2,626	(695,665)	14,694	2,635,983	(216,976)	(75,658)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	-	-	-	-	-	-
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	-	-	-	-	-	-	-	-	-	-
Excess (shortage)	298,476	(691,635)	(44,638)	134,696	2,626	(695,665)	14,694	2,635,983	(216,976)	(75,658)
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

**SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION**

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Three Months
Ending March 31, 2026***

	Southern Fidelity	State Capital	Transit Casualty	United Property Casualty	Vesta	Total
Revenues:						
Recovery from conservators	-	-	-	-	-	-
Assessments	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-
Interest	-	-	-	-	-	-
	-	-	-	-	-	-
Expenditures:						
Assessment refunds	-	-	-	-	-	-
Claims	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-
	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	-	-	-	-
Fund balance (deficit) December 31, 2025	-	414	110,957	-	(703)	2,683,900
Fund balance (deficit) March 31, 2026	-	414	110,957	-	(703)	2,683,900
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	44,835	-	-	61,906	-	115,415
Payments above	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	(61,906)	-	(61,906)
Case basis reserves and reserves for loss adjustment expense at March 31, 2026	44,835	-	-	-	-	53,509
Excess (shortage)	(44,835)	414	110,957	-	(703)	2,630,391
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 March 31, 2026

	03/31/2026	12/31/2025	Inc/(Dec)	% Chg
WC	26,841,267	27,066,740	(225,473)	-0.83%
Auto	(4,772,379)	(4,829,803)	57,423	-1.19%
HO	7,472,942	7,344,705	128,236	1.75%
Other	2,630,391	2,568,485	61,906	2.41%
	<u>32,172,221</u>	<u>32,150,127</u>	<u>22,093</u>	<u>0.07%</u>

WC:	03/31/2026	12/31/2025	Inc/(Dec)	% Chg
Cash Fund	65,962,964	66,649,159	(686,195)	-1.03%
Case Reserves	34,801,919	35,221,104	(419,185)	-1.19%
ALAE Reserves	4,319,778	4,361,315	(41,537)	-0.95%
	<u>26,841,267</u>	<u>27,066,740</u>	<u>(225,473)</u>	<u>-0.83%</u>

Auto:	03/31/2026	12/31/2025	Inc/(Dec)	% Chg
Cash Fund	(3,742,767)	(3,833,721)	90,954	-2.37%
Case Reserves	1,029,612	996,082	33,530	3.37%
ALAE Reserves	-	-	-	0.00%
	<u>(4,772,379)</u>	<u>(4,829,803)</u>	<u>57,423</u>	<u>-1.19%</u>

HO:	03/31/2026	12/31/2025	Inc/(Dec)	% Chg
Cash Fund	7,774,553	7,795,920	(21,367)	-0.27%
Case Reserves	301,611	451,214	(149,603)	-33.16%
ALAE Reserves	-	-	-	0.00%
	<u>7,472,942</u>	<u>7,344,705</u>	<u>128,236</u>	<u>1.75%</u>

Other:	03/31/2026	12/31/2025	Inc/(Dec)	% Chg
Cash Fund	2,683,900	2,683,900	-	0.00%
Case Reserves	53,509	115,415	(61,906)	-53.64%
ALAE Reserves	-	-	-	0.00%
	<u>2,630,391</u>	<u>2,568,485</u>	<u>61,906</u>	<u>2.41%</u>

South Carolina Property and Casualty Insurance Guaranty Association
Reconciliation of Fund Balances and Reserves
For the period ended March 31, 2026 Page 2

	Fund Balances
Admin	168,072
WC	65,962,964
Auto	(3,742,767)
HO	7,774,553
Other	2,683,900
Total Fund Balances	72,846,721
 Less: Administration	 168,072
 Insurance Fund Balances	 72,678,650

Reserves: (per Fund Balance Schedule SCIGA Statements)

	Fund	Case Reserves	ALAE Reserves	Net
WC	65,962,964	34,801,919	4,319,778	26,841,267
Auto	(3,742,767)	1,029,612	-	(4,772,379)
HO	7,774,553	301,611	-	7,472,942
Other	2,683,900	53,509	-	2,630,391
Total Fund Balances	72,678,650	36,186,651	4,319,778	32,172,221
 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 March 31, 2026

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	Auto	Workers Comp	Home- owners	Other	Total
ACCC	(564,814)	-	-	-	(564,814)
Acceleration National	14,587	-	-	(569)	14,018
Access Home	-	-	(52,752)	-	(52,752)
Access Insurance	(385,272)	-	-	-	(385,272)
Aequicap	(3,531,219)	-	-	-	(3,531,219)
Affirmative	-	-	-	-	-
Allied Fidelity	5,416	(42,654)	-	897,989	860,751
AmCap	-	-	-	(784,943)	(784,943)
American Druggists	-	177,666	-	-	177,666
American Eagle	-	(66,046)	-	6,997	(59,049)
American Motorist	-	(30,962)	-	-	(30,962)
American Mutual	-	(707,597)	-	64,516	(643,081)
American Mutual Boston	-	1,555,270	-	269	1,555,539
American Service	(1,496,739)	-	-	-	(1,496,739)
American Universal	269,877	-	-	202,676	472,553
Arrowood	-	(572,831)	-	-	(572,831)
Atlantic Mutual	-	(1,290,894)	-	-	(1,290,894)
Beacon	-	-	-	637,093	637,093
Bedivere	-	(267,440)	-	-	(267,440)
CAGC	-	8,998,164	-	-	8,998,164
Carriers	-	1,329,043	-	-	1,329,043
Castlepoint	-	(332,669)	-	(24,480)	(357,149)
Casualty Reciprocal Exchange	-	(433,618)	-	(18)	(433,636)
Centennial	-	(253,178)	-	-	(253,178)
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	1,601,078	-	-	222	1,601,300
Employers Casualty	-	957,204	-	-	957,204
Employers National	-	140,707	-	-	140,707
FedNat	-	-	1,433,309	-	1,433,309
First Southern	2,494,490	(40,842)	-	(176,414)	2,277,234
Freestone	-	(2,494,453)	-	-	(2,494,453)
Fremont Indemnity	-	(346,213)	-	-	(346,213)
Gateway Insurance	(2,426,602)	-	-	-	(2,426,602)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	4,424,165	-	-	4,424,165
Gulfstream	-	-	243,465	-	243,465
H K Porter	-	-	-	(87,469)	(87,469)
Ideal Mutual	-	676,873	-	186,299	863,172
Imperial Casualty	-	(308,098)	-	-	(308,098)
Ins Corp of NY	-	(32,367)	-	-	(32,367)
Insurance Co of Florida	-	107,807	(21,270)	237,061	323,598
Integrity	-	(46,449)	-	298,476	252,027
Legion	(8,525)	36,940,945	-	(691,635)	36,240,785
Lighthouse	-	-	1,062,926	-	1,062,926
LUA	-	(737,832)	-	-	(737,832)
Lumbermens Mutual	-	1,297,885	-	-	1,297,885
Midland	-	2,410,680	(1,181)	(44,638)	2,364,861
Mission	-	743,940	-	134,696	878,636
Mission National	-	356,282	-	2,626	358,908
Park Ave	-	1,887,983	-	-	1,887,983
PHICO	-	(210,523)	-	(695,665)	(906,188)
Pinnacle	-	-	-	-	-
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	14,694	(47,477)
Red Rock	-	-	-	-	-
Reliance Group	320,475	18,284,609	-	2,635,983	21,241,067
Rockwood	-	378,400	-	(216,976)	161,424
South Carolina	-	(122,671)	-	(75,658)	(198,329)
Southern Fidelity	-	-	2,888,698	-	2,888,698
St Johns	-	-	196,125	-	196,125
Standard Fire	332,064	-	-	-	332,064
State Capital	-	-	4,714	414	5,128
Sunshine State	-	(1,963)	-	-	(1,963)
Superior National	-	(116,202)	-	-	(116,202)
The Home	-	(2,599,555)	-	62,497	(2,537,058)
Transit Casualty	79,773	218,426	-	110,957	409,156
ULLICO	-	(2,221,008)	-	-	(2,221,008)
United Property Casualty	-	-	2,038,068	-	2,038,068
Union Indemnity	-	1,706	-	-	1,706
Vesta	18,272	(17,187)	(17,548)	(703)	(17,166)
Villanova	30	527,965	-	-	527,995
Western General	-	-	-	-	-
Totals	(3,742,767)	65,962,964	7,774,553	2,683,900	73,243,464

**South Carolina Property and Casualty Insurance Guaranty Association
Case Reserve Summary
For the period ended March 31, 2026**

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	394,602	-	-	-	394,602
Acceleration National	-	-	-	-	-
Access Home	-	-	1,660	-	1,660
Access Insurance	186,532	-	-	-	186,532
Aequicap	-	-	-	-	-
Affirmative	-	-	-	-	-
Allied Fidelity	-	-	-	-	-
AmCap	-	-	-	-	-
American Druggists	-	-	-	-	-
American Eagle	-	-	-	-	-
American Motorist	-	-	-	-	-
American Mutual	-	-	-	-	-
American Mutual Boston	-	-	-	-	-
American Service	107,494	-	-	-	107,494
American Universal	-	-	-	-	-
Arrowood	-	5,496,659	-	2	5,496,661
Atlantic Mutual	-	587,932	-	-	587,932
Beacon	-	-	-	-	-
Bedivere	-	360,133	-	8,672	368,805
CAGC	-	7,087,258	-	-	7,087,258
Carriers	-	-	-	-	-
Castlepoint	-	574,994	-	-	574,994
Casualty Reciprocal Exchange	-	203,883	-	-	203,883
Centennial	-	55,541	-	-	55,541
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	148,693	-	148,693
First Southern	-	-	-	-	-
Freestone	-	1,276,099	-	-	1,276,099
Fremont Indemnity	-	21,166	-	-	21,166
Gateway Insurance	340,983	-	-	-	340,983
Gramercy	-	-	-	-	-
Guarantee Insurance	-	1,030,611	-	-	1,030,611
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	6,757,787	-	-	6,757,787
Lighthouse	-	-	-	-	-
LUA	-	706,769	-	-	706,769
Lumbermens Mutual	-	4,089,690	-	-	4,089,690
Midland	-	119,178	-	-	119,178
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	1,137,825	-	-	1,137,825
PHICO	-	263,634	-	-	263,634
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	2,340,122	-	-	2,340,122
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	44,790	44,835	89,625
St Johns	-	-	146	-	146
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	417,362	-	-	417,362
Transit Casualty	-	-	-	-	-
ULLICO	-	1,984,822	-	-	1,984,822
United Property Casualty	-	-	106,322	-	106,322
Vesta	-	-	-	-	-
Villanova	-	290,452	-	-	290,452
Western General	-	-	-	-	-
Totals	1,029,612	34,801,919	301,611	53,509	35,792,049

South Carolina Property and Casualty Insurance Guaranty Association
ALAE Reserve Summary
For the period ended March 31, 2026

	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	-	549,666	-	-	549,666
Atlantic Mutual	-	58,793	-	-	58,793
Beacon	-	-	-	-	-
Bedivere	-	36,013	-	-	36,013
CAGC	-	708,726	-	-	708,726
Carriers	-	-	-	-	-
Castlepoint	-	57,499	-	-	57,499
Casualty Reciprocal Exchange	-	20,388	-	-	20,388
Centennial	-	5,554	-	-	5,554
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	-	-	-
First Southern	-	-	-	-	-
Freestone	-	127,610	-	-	127,610
Fremont Indemnity	-	2,117	-	-	2,117
Gateway Insurance	-	-	-	-	-
Gramercy	-	-	-	-	-
Guarantee Insurance	-	103,061	-	-	103,061
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	1,351,557	-	-	1,351,557
Lighthouse	-	-	-	-	-
LUA	-	70,677	-	-	70,677
Lumbermens Mutual	-	408,969	-	-	408,969
Midland	-	11,918	-	-	11,918
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	113,783	-	-	113,783
PHICO	-	26,363	-	-	26,363
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	397,821	-	-	397,821
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	-	-	-
St Johns	-	-	-	-	-
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	41,736	-	-	41,736
Transit Casualty	-	-	-	-	-
ULLICO	-	198,482	-	-	198,482
United Property Casualty	-	-	-	-	-
Vesta	-	-	-	-	-
Villanova	-	29,045	-	-	29,045
Western General	-	-	-	-	-
Totals	-	4,319,778	-	-	4,319,778

South Carolina Property and Casualty Insurance Guaranty Association
Open Claims Summary
For the period ended March 31, 2026

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	17	-	-	-	17
Acceleration National	-	-	-	-	-
Access Home	-	-	1	-	1
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	-	-	5	-	5
First Southern	-	-	-	-	-
Freestone	-	7	-	-	7
Fremont Indemnity	-	2	-	-	2
Gateway Insurance	10	-	-	-	10
Gramercy	-	-	-	-	-
Guarantee Insurance	-	10	-	-	10
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	-	-	1	1	2
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	-	6
Vesta	-	-	-	-	-
Villanova	-	2	-	-	2
Western General	-	-	-	-	-
Totals	52	172	14	6	227

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves
For the period ended March 31, 2026

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	(959,416)	-	-	-	(959,416)
Acceleration National	14,587	-	-	(569)	14,018
Access Home	-	-	(54,412)	-	(54,412)
Access Insurance	(571,805)	-	-	-	(571,805)
Aequicap	(3,531,219)	-	-	-	(3,531,219)
Affirmative	-	-	-	-	-
Allied Fidelity	5,416	(42,654)	-	897,989	860,751
AmCap	-	-	-	(784,943)	(784,943)
American Druggists	-	177,666	-	-	177,666
American Eagle	-	(66,046)	-	6,997	(59,049)
American Motorist	-	(30,962)	-	-	(30,962)
American Mutual	-	(707,597)	-	64,516	(643,081)
American Mutual Boston	-	1,555,270	-	269	1,555,539
American Service	(1,604,233)	-	-	-	(1,604,233)
American Universal	269,877	-	-	202,676	472,553
Arrowood	-	(6,619,156)	-	(2)	(6,619,158)
Atlantic Mutual	-	(1,937,619)	-	-	(1,937,619)
Beacon	-	-	-	637,093	637,093
Bedivere	-	(663,587)	-	(8,672)	(672,259)
CAGC	-	1,202,180	-	-	1,202,180
Carriers	-	1,329,043	-	-	1,329,043
Castlepoint	-	(965,162)	-	(24,480)	(989,642)
Casualty Reciprocal Exchange	-	(657,889)	-	(18)	(657,907)
Centennial	-	(314,273)	-	-	(314,273)
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	1,601,078	-	-	222	1,601,300
Employers Casualty	-	957,204	-	-	957,204
Employers National	-	140,707	-	-	140,707
FedNat	-	-	1,284,616	-	1,284,616
First Southern	2,494,490	(40,842)	-	(176,414)	2,277,234
Freestone	-	(3,898,162)	-	-	(3,898,162)
Fremont Indemnity	-	(369,497)	-	-	(369,497)
Gateway Insurance	(2,767,585)	-	-	-	(2,767,585)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	3,290,493	-	-	3,290,493
Gulfstream	-	-	243,465	-	243,465
H K Porter	-	-	-	(87,469)	(87,469)
Ideal Mutual	-	676,873	-	186,299	863,172
Imperial Casualty	-	(308,098)	-	-	(308,098)
Ins Corp of NY	-	(32,367)	-	-	(32,367)
Insurance Co of Florida	-	107,807	(21,270)	237,061	323,598
Integrity	-	(46,449)	-	298,476	252,027
Legion	(8,525)	28,831,601	-	(691,635)	28,131,441
Lighthouse	-	-	1,062,926	-	1,062,926
LUA	-	(1,515,278)	-	-	(1,515,278)
Lumbermens Mutual	-	(3,200,774)	-	-	(3,200,774)
Midland	-	2,279,584	(1,181)	(44,638)	2,233,765
Mission	-	743,940	-	134,696	878,636
Mission National	-	356,282	-	2,626	358,908
Park Ave	-	636,374	-	-	636,374
PHICO	-	(500,520)	-	(695,665)	(1,196,185)
Pinnacle	-	-	-	-	-
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	14,694	(47,477)
Red Rock	-	-	-	-	-
Reliance Group	320,475	15,546,666	-	2,635,983	18,503,124
Rockwood	-	378,400	-	(216,976)	161,424
South Carolina	-	(122,671)	-	(75,658)	(198,329)
Southern Fidelity	-	-	2,843,908	(44,835)	2,799,073
St Johns	-	-	195,979	-	195,979
Standard Fire	332,064	-	-	-	332,064
State Capital	-	-	4,714	414	5,128
Sunshine State	-	(1,963)	-	-	(1,963)
Superior National	-	(116,202)	-	-	(116,202)
The Home	-	(3,058,653)	-	62,497	(2,996,156)
Transit Casualty	79,773	218,426	-	110,957	409,156
ULLICO	-	(4,404,312)	-	-	(4,404,312)
Union Indemnity	-	1,706	-	-	1,706
United Property Casualty	-	-	1,931,745	-	1,931,745
Vesta	18,272	(17,187)	(17,548)	(703)	(17,166)
Villanova	30	208,468	-	-	208,498
Western General	-	-	-	-	-
Totals	(4,772,379)	26,841,267	7,472,942	2,630,391	33,131,637

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended March 31, 2026

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Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
1984 Ideal Mutual	-	676,873	-	186,299	863,172
	-	676,873	-	186,299	863,172
1985 Standard Fire	332,064	-	-	-	332,064
1985 Union Indemnity	-	1,706	-	-	1,706
1985 Transit Casualty	79,773	218,426	-	110,957	409,156
	411,837	220,132	-	110,957	742,926
1986 Allied Fidelity	5,416	(42,654)	-	897,989	860,751
1986 American Druggists	-	177,666	-	-	177,666
1986 Carriers	-	1,329,043	-	-	1,329,043
1986 Midland	-	2,279,584	(1,181)	(44,638)	2,233,765
	5,416	3,743,639	(1,181)	853,351	4,601,225
1987 Beacon	-	-	-	637,093	637,093
1987 Integrity	-	(46,449)	-	298,476	252,027
1987 Mission	-	743,940	-	134,696	878,636
1987 Mission National	-	356,282	-	2,626	358,908
	-	1,053,773	-	1,072,891	2,126,664
1989 American Mutual	-	(707,597)	-	64,516	(643,081)
1989 American Mutual Boston	-	1,555,270	-	269	1,555,539
	-	847,673	-	64,785	912,458
1991 American Universal	269,877	-	-	202,676	472,553
1991 Edison	1,601,078	-	-	222	1,601,300
1991 Rockwood	-	378,400	-	(216,976)	161,424
	1,870,955	378,400	-	(14,078)	2,235,277
1992 First Southern	2,494,490	(40,842)	-	(176,414)	2,277,234
1992 Insurance Co of Florida	-	107,807	(21,270)	237,061	323,598
	2,494,490	66,965	(21,270)	60,647	2,600,832
1994 Employers Casualty	-	957,204	-	-	957,204
1994 Employers National	-	140,707	-	-	140,707
	-	1,097,911	-	-	1,097,911
1997 American Eagle	-	(66,046)	-	6,997	(59,049)
	-	(66,046)	-	6,997	(59,049)
1999 Pinnacle	-	-	-	-	-
	-	-	-	-	-
2000 Superior National	-	(116,202)	-	-	(116,202)
	-	(116,202)	-	-	(116,202)
2001 Acceleration National	14,587	-	-	(569)	14,018
2001 Credit General	(353,796)	(1,335,327)	-	(10,285)	(1,699,408)
2001 Reliance Group	320,475	15,546,666	-	2,635,983	18,503,124
	(18,734)	14,211,339	-	2,625,129	16,817,734

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended March 31, 2026

Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
2002 PHICO	-	(500,520)	-	(695,665)	(1,196,185)
	-	(500,520)	-	(695,665)	(1,196,185)
2003 Fremont Indemnity	-	(369,497)	-	-	(369,497)
2003 Legion	(8,525)	28,831,601	-	(691,635)	28,131,441
2003 Reciprocal of America	-	(62,171)	-	14,694	(47,477)
2003 The Home	-	(3,058,653)	-	62,497	(2,996,156)
2003 Villanova	30	208,468	-	-	208,498
	(8,495)	25,549,748	-	(614,444)	24,926,809
2004 Casualty Reciprocal Exchange	-	(657,889)	-	(18)	(657,907)
2004 Commercial Casualty	-	-	-	964	964
2004 State Capital	-	-	4,714	414	5,128
	-	(657,889)	4,714	1,360	(651,815)
2005 Consolidated American	-	(1,107)	-	(1,077)	(2,184)
2005 South Carolina	-	(122,671)	-	(75,658)	(198,329)
	-	(123,778)	-	(76,735)	(200,513)
2006 Realm National	-	(760,898)	-	-	(760,898)
2006 Vesta	18,272	(17,187)	(17,548)	(703)	(17,166)
	18,272	(778,085)	(17,548)	(703)	(778,064)
2009 Park Ave	-	636,374	-	-	636,374
	-	636,374	-	-	636,374
2010 Aequicap	(3,531,219)	-	-	-	(3,531,219)
2010 Ins Corp of NY	-	(32,367)	-	-	(32,367)
2010 Imperial Casualty	-	(308,098)	-	-	(308,098)
	(3,531,219)	(340,465)	-	-	(3,871,684)
2011 Atlantic Mutual	-	(1,937,619)	-	-	(1,937,619)
2011 Centennial	-	(314,273)	-	-	(314,273)
	-	(2,251,892)	-	-	(2,251,892)
2012 CAGC	-	1,202,180	-	-	1,202,180
	-	1,202,180	-	-	1,202,180
2013 American Motorist	-	(30,962)	-	-	(30,962)
2013 Lumbermens Mutual	-	(3,200,774)	-	-	(3,200,774)
2013 ULLICO	-	(4,404,312)	-	-	(4,404,312)
2013 Gramercy	(111,863)	-	-	-	(111,863)
	(111,863)	(7,636,048)	-	-	(7,747,911)
2014 Freestone	-	(3,898,162)	-	-	(3,898,162)
2014 Sunshine State	-	(1,963)	-	-	(1,963)
	-	(3,900,124)	-	-	(3,900,124)
2015 Red Rock	-	-	-	-	-
	-	-	-	-	-

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended March 31, 2026

Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
2016 LUA	-	(1,515,278)	-	-	(1,515,278)
2016 Affirmative	-	-	-	-	-
	-	(1,515,278)	-	-	(1,515,278)
2017 Castlepoint	-	(965,162)	-	(24,480)	(989,642)
2017 Guarantee Insurance	-	3,290,493	-	-	3,290,493
	-	2,325,330	-	(24,480)	2,300,851
2018 Access Insurance	(571,805)	-	-	-	(571,805)
	(571,805)	-	-	-	(571,805)
2020 ACCC	(959,416)	-	-	-	(959,416)
2020 Gateway Insurance	(2,767,585)	-	-	-	(2,767,585)
2020 American Service	(1,604,233)	-	-	-	(1,604,233)
	(5,331,234)	-	-	-	(5,331,234)
2021 Bedivere	-	(663,587)	-	(8,672)	(672,259)
2021 AmCap	-	-	-	(784,943)	(784,943)
2021 Gulfstream	-	-	243,465	-	243,465
2021 FedNat	-	-	1,284,616	-	1,284,616
	-	(663,587)	1,528,081	(793,615)	70,880
2022 Access Home	-	-	(54,412)	-	(54,412)
2022 Arrowood	-	(6,619,156)	-	(2)	(6,619,158)
2022 Lighthouse	-	-	1,062,926	-	1,062,926
2022 Southern Fidelity	-	-	2,843,908	(44,835)	2,799,073
2022 St Johns	-	-	195,979	-	195,979
	-	(6,619,156)	4,048,400	(44,837)	(2,615,593)
2023 Western General	-	-	-	-	-
2023 United Property Casualty	-	-	1,931,745	-	1,931,745
	-	-	1,931,745	-	1,931,745
N/A H K Porter	-	-	-	(87,469)	(87,469)
	-	-	-	(87,469)	(87,469)
Totals	(4,772,379)	26,841,267	7,472,942	2,630,391	32,172,221