

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE
GUARANTY ASSOCIATION

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

At December 31, 2024

	Administrative	Workers' Compensation	Automobile	Homeowners/ Farmowners	All Other	Total
Assets:						
Cash and short-term investments	117,370	66,851,578	(3,945,962)	3,577,829	2,164,752	68,765,567
Cash held by escrow agent for payment of claims	-	11,702	-	-	-	11,702
Total assets	<u>117,370</u>	<u>66,863,280</u>	<u>(3,945,962)</u>	<u>3,577,829</u>	<u>2,164,752</u>	<u>68,777,269</u>
Liabilities:						
Bank note payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits):	<u>117,370</u>	<u>66,863,280</u>	<u>(3,945,962)</u>	<u>3,577,829</u>	<u>2,164,752</u>	<u>68,777,269</u>
Total liabilities and fund balances	<u><u>117,370</u></u>	<u><u>66,863,280</u></u>	<u><u>(3,945,962)</u></u>	<u><u>3,577,829</u></u>	<u><u>2,164,752</u></u>	<u><u>68,777,269</u></u>

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STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES

**For the Twelve Months
Ending December 31, 2024**

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	Administrative	Workers' Compensation	Automobile	Homeowners/ Farmowners	All Other	Total
Revenues:						
Recovery from conservators	-	294,640	1,555,557	6,686,884	-	8,537,081
Recovery from second injury fund	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Assessments	-	-	-	17,805,586	-	17,805,586
Unrealized Gain/(Loss)	-	405,364	24,653	15,870	26,401	472,288
Interest	-	1,499,766	91,214	58,713	97,675	1,747,368
	-	2,199,770	1,671,424	24,567,053	124,076	28,562,323
Expenditures:						
Assessment refunds	-	-	-	-	-	-
Medical	-	1,565,175	-	-	-	1,565,175
Indemnity	-	409,062	-	-	-	409,062
Claims	-	72,081	354,807	3,445,917	-	3,872,805
Adjustment expenses	-	222,890	52,042	605,042	-	879,973
Legal expenses	-	31,815	56,697	245,948	-	334,461
Return premiums	-	-	158	(8,055)	-	(7,897)
Interest expense	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-
Administrative expense allocation	-	464,319	93,569	865,445	-	1,423,333
	-	2,765,343	557,273	5,154,298	-	8,476,913
Excess (deficit) of revenues over (under) expenditures	-	(565,573)	1,114,151	19,412,755	124,076	20,085,410
Fund balance (deficit) December 31, 2023	117,370	67,428,853	(5,060,113)	(15,834,927)	2,040,676	48,691,859
Fund balance (deficit) December 31, 2024	117,370	66,863,280	(3,945,962)	3,577,829	2,164,752	68,777,269

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SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

***For the Twelve Months
Ending December 31, 2024***

	Allied Fidelity	American Druggists	American Eagle	American Motorist	American Mutual Boston	American Mutual	Arrowood	Atlantic Mutual	Bedivere
Revenues:									
Recovery from conservators	-	-	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	853	-	-	7,469	-	-	-	-
Interest	-	3,157	-	-	27,636	-	-	-	-
	-	4,010	-	-	35,105	-	-	-	-
Expenditures:									
Assessment refunds	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	115,436	84,241	(37,076)
Indemnity	-	-	-	-	-	-	21,978	10,542	-
Claims	-	-	-	-	-	-	72,081	-	-
Adjustment expenses	-	-	-	-	-	-	6,565	16,843	3,543
Legal expenses	-	-	-	-	-	-	1,042	-	-
Return premiums	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	43,809	22,525	(6,767)
	-	-	-	-	-	-	260,911	134,151	(40,301)
Excess (deficit) of revenues over (under) expenditures	-	4,010	-	-	35,105	-	(260,911)	(134,151)	40,301
Fund balance (deficit) December 31, 2023	(42,654)	169,052	(66,046)	(30,962)	1,479,862	(707,597)	-	(995,881)	(301,071)
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)
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	-	-	22,467	-	223,212	-	946,051	2,508,321
Payments above	-	-	-	-	-	-	216,060	111,626	(33,534)
Addition to (reduction of) reserves	-	-	-	(22,467)	-	(223,212)	6,449,576	104,302	(2,248,940)
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	-	6,233,516	938,727	292,915
Excess (shortage)	(42,654)	173,062	(66,046)	(30,962)	1,514,967	(707,597)	(6,494,427)	(2,068,759)	(553,685)
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
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

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***For the Twelve Months
Ending December 31, 2024***

	CAGC	Carriers	Castle- point	Casualty Reciprocal Exchange	Consol- idated American	Centennial	Credit General	Employers Casualty	Employers National
Revenues:									
Recovery from conservators	22,918	-	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	47,038	6,383	-	-	-	-	-	4,597	676
Interest	174,029	23,616	-	-	-	-	-	17,009	2,500
	<u>243,985</u>	<u>29,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,606</u>	<u>3,176</u>
Expenditures:									
Assessment refunds	-	-	-	-	-	-	-	-	-
Medical	233,051	-	7,906	21,185	-	12,359	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-
Adjustment expenses	43,605	-	664	133	-	887	-	-	-
Legal expenses	210	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-
Administrative expense allocation	55,868	-	1,729	4,302	-	2,673	-	-	-
	<u>332,733</u>	<u>-</u>	<u>10,299</u>	<u>25,620</u>	<u>-</u>	<u>15,918</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over (under) expenditures	(88,749)	29,999	(10,299)	(25,620)	-	(15,918)	-	21,606	3,176
Fund balance (deficit) December 31, 2023	9,446,094	1,264,603	(376,720)	(387,914)	(1,107)	(220,327)	(1,335,327)	910,793	133,885
Fund balance (deficit) December 31, 2024	<u>9,357,346</u>	<u>1,294,602</u>	<u>(387,018)</u>	<u>(413,534)</u>	<u>(1,107)</u>	<u>(236,245)</u>	<u>(1,335,327)</u>	<u>932,399</u>	<u>137,061</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	9,522,263	-	790,627	35,067	-	67,352	70,107	118,141	-
Payments above	276,655	-	8,570	21,318	-	13,245	-	-	-
Addition to (reduction of) reserves	(627,374)	-	(137,711)	227,059	-	20,304	(70,107)	(118,141)	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	<u>8,618,234</u>	<u>-</u>	<u>644,347</u>	<u>240,808</u>	<u>-</u>	<u>74,411</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (shortage)	<u>739,112</u>	<u>1,294,602</u>	<u>(1,031,365)</u>	<u>(654,342)</u>	<u>(1,107)</u>	<u>(310,656)</u>	<u>(1,335,327)</u>	<u>932,399</u>	<u>137,061</u>
Date of insolvency	01/17/14	01/16/86	04/01/17	06/20/03	03/21/05	04/27/11	01/05/01	01/31/94	01/31/94
Final date for filing claims	01/15/15	01/16/87	12/31/17	03/30/04	12/31/05	04/27/12	07/05/02	07/31/95	07/31/95

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SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

***For the Twelve Months
Ending December 31, 2024***

	First Southern	Free- stone	Fremont Indemnity	Guarantee Ins	The Home	Ideal Mutual	Ins. Co of Florida	Integrity	Ins Corp Of NY	Imperial Casualty
Revenues:										
Recovery from conservators	-	-	-	22,740	210,524	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	19,295	-	3,251	518	-	-	-
Interest	-	-	-	71,387	-	12,027	1,916	-	-	-
	-	-	-	113,422	210,524	15,278	2,434	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	-	20,546	-	103,213	221,887	-	-	-	-	-
Indemnity	-	30,408	-	93,425	11,005	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	2,519	-	33,634	13,732	-	-	-	-	-
Legal expenses	-	-	-	29,692	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	10,790	-	52,458	49,766	-	-	-	-	-
	-	64,262	-	312,422	296,390	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	(64,262)	-	(199,000)	(85,866)	15,278	2,434	-	-	-
Fund balance (deficit) December 31, 2023	(40,842)	(2,539,409)	(346,213)	3,941,332	(1,963,220)	644,054	102,579	(46,449)	(32,611)	(308,098)
Fund balance (deficit) December 31, 2024	(40,842)	(2,603,671)	(346,213)	3,742,332	(2,049,086)	659,332	105,013	(46,449)	(32,611)	(308,098)
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	2,946,734	168,457	2,887,435	1,445,516	-	-	-	-	-
Payments above	-	53,472	-	230,273	246,624	-	-	-	-	-
Addition to (reduction of) reserves	-	(1,424,099)	(145,173)	(939,698)	(126,377)	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	1,469,163	23,283	1,717,464	1,072,515	-	-	-	-	-
Excess (shortage)	(40,842)	(4,072,834)	(369,497)	2,024,868	(3,121,601)	659,332	105,013	(46,449)	(32,611)	(308,098)
Date of insolvency	10/31/92	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
Final date for filing claims	05/03/93	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

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***For the Twelve Months
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	Legion	Lumber- men's Mutual	LUA	Midland	Mission	Mission National	Park Avenue	PHICO	Recip- rocal of America	Reliance Group
Revenues:										
Recovery from conservators	-	38,458	-	-	-	-	-	-	-	-
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	181,877	7,155	-	11,895	3,573	1,711	9,803	-	-	93,351
Interest	672,908	26,472	-	44,009	13,219	6,331	36,268	-	-	345,380
	<u>854,785</u>	<u>72,085</u>	<u>-</u>	<u>55,904</u>	<u>16,792</u>	<u>8,042</u>	<u>46,071</u>	<u>-</u>	<u>-</u>	<u>438,731</u>
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	330,165	(238,120)	47,378	(680)	-	-	88,713	-	-	379,143
Indemnity	27,805	87,604	-	24,644	-	-	-	32,674	-	68,978
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	20,904	27,690	3,962	3,476	-	-	1,566	-	-	17,476
Legal expenses	-	595	-	-	-	-	-	-	-	277
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	76,452	(24,665)	10,360	5,537	-	-	18,217	6,593	-	94,008
	<u>455,325</u>	<u>(146,896)</u>	<u>61,700</u>	<u>32,978</u>	<u>-</u>	<u>-</u>	<u>108,496</u>	<u>39,267</u>	<u>-</u>	<u>559,882</u>
Excess (deficit) of revenues over (under) expenditures	399,460	218,981	(61,700)	22,926	16,792	8,042	(62,425)	(39,267)	-	(121,151)
Fund balance (deficit) December 31, 2023	36,223,072	1,337,220	(598,752)	2,370,351	707,869	339,007	1,987,243	(118,989)	(62,171)	18,727,738
Fund balance (deficit) December 31, 2024	<u>36,622,532</u>	<u>1,556,201</u>	<u>(660,452)</u>	<u>2,393,277</u>	<u>724,661</u>	<u>347,049</u>	<u>1,924,818</u>	<u>(158,256)</u>	<u>(62,171)</u>	<u>18,606,587</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	9,325,292	5,439,056	158,102	411,462	-	-	2,123,113	260,405	-	4,012,199
Payments above	378,873	(122,826)	51,340	27,441	-	-	90,279	32,674	-	465,597
Addition to (reduction of) reserves	<u>(346,322)</u>	<u>(450,489)</u>	<u>602,794</u>	<u>(252,925)</u>	<u>-</u>	<u>-</u>	<u>(800,584)</u>	<u>107,688</u>	<u>-</u>	<u>(748,335)</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	<u>8,600,096</u>	<u>5,111,392</u>	<u>709,556</u>	<u>131,096</u>	<u>-</u>	<u>-</u>	<u>1,232,250</u>	<u>335,419</u>	<u>-</u>	<u>2,798,266</u>
Excess (shortage)	<u>28,022,435</u>	<u>(3,555,192)</u>	<u>(1,370,008)</u>	<u>2,262,181</u>	<u>724,661</u>	<u>347,049</u>	<u>692,568</u>	<u>(493,675)</u>	<u>(62,171)</u>	<u>15,808,321</u>
Date of insolvency	07/28/03	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
Final date for filing claims	06/30/05	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

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SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

***For the Twelve Months
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	Realm National	Rock- wood	South Carolina	Sunshine State	Superior National	Transit Casualty	ULLICO	Vesta	Villanova	Total
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	294,640
Recovery from second injury fund	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	1,817	-	-	-	1,049	-	-	3,053	405,364
Interest	-	6,724	-	-	-	3,881	-	-	11,297	1,499,766
	-	8,541	-	-	-	4,930	-	-	14,350	2,199,770
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	81,444	-	94,384	1,565,175
Indemnity	-	-	-	-	-	-	-	-	-	409,062
Claims	-	-	-	-	-	-	-	-	-	72,081
Adjustment expenses	-	-	-	-	-	-	5,211	-	20,480	222,890
Legal expenses	-	-	-	-	-	-	-	-	-	31,815
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	17,486	-	23,178	464,319
	-	-	-	-	-	-	104,142	-	138,042	2,765,343
Excess (deficit) of revenues over (under) expenditures	-	8,541	-	-	-	4,930	(104,142)	-	(123,692)	(565,573)
Fund balance (deficit) December 31, 2023	(760,898)	360,053	(107,204)	(1,963)	(116,202)	207,836	(2,060,348)	(17,187)	662,370	67,428,853
Fund balance (deficit) December 31, 2024	(760,898)	368,594	(107,204)	(1,963)	(116,202)	212,766	(2,164,489)	(17,187)	538,677	66,863,280
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	-	2,308	-	-	-	2,635,178	-	362,839	46,481,702
Payments above	-	-	-	-	-	-	86,656	-	114,864	2,269,208
Addition to (reduction of) reserves	-	-	(2,308)	-	-	-	(487,265)	-	90,838	(1,568,965)
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	-	2,061,257	-	338,813	42,643,529
Excess (shortage)	(760,898)	368,594	(107,204)	(1,963)	(116,202)	212,766	(4,225,746)	(17,187)	199,864	24,219,751
Date of insolvency	06/15/05	08/26/91	03/21/05	06/03/14	09/25/00	12/31/85	05/30/13	08/01/06	07/28/03	
Final date for filing claims	10/15/05	08/26/92	12/31/05	12/03/14	03/25/02	12/31/86	06/30/14	11/30/07	06/30/05	

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SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

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Ending December 31, 2024**

	ACCC	Accel- eration National	Access Ins	Aequicap	Affirm- ative	Allied Fidelity	American Service	American Universal	Castle- point	Consol- idated American
Revenues:										
Recovery from conservators	791,315	-	764,242	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	70	-	-	-	26	-	1,295	-	-
Interest	-	259	-	-	-	96	-	4,793	-	-
	<u>791,315</u>	<u>329</u>	<u>764,242</u>	<u>-</u>	<u>-</u>	<u>122</u>	<u>-</u>	<u>6,088</u>	<u>-</u>	<u>-</u>
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	51,750	-	10,000	-	-	-	10,000	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	4,068	-	26,643	-	-	-	8,879	-	-	-
Legal expenses	8,033	-	3,568	-	-	-	18,463	-	-	-
Return premiums	158	-	-	-	-	-	-	-	-	-
Administrative expense allocation	12,916	-	8,114	-	-	-	7,535	-	-	-
	<u>76,925</u>	<u>-</u>	<u>48,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,877</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over (under) expenditures	714,390	329	715,917	-	-	122	(44,877)	6,088	-	-
Fund balance (deficit) December 31, 2023	(1,414,034)	13,880	(1,018,163)	(3,531,219)	(4,965)	5,154	(1,177,916)	256,796	(3,256)	(450)
Fund balance (deficit) December 31, 2024	<u>(699,644)</u>	<u>14,209</u>	<u>(302,246)</u>	<u>(3,531,219)</u>	<u>(4,965)</u>	<u>5,276</u>	<u>(1,222,793)</u>	<u>262,884</u>	<u>(3,256)</u>	<u>(450)</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	505,164	-	272,843	-	-	-	95,243	-	-	-
Payments above	55,818	-	36,643	-	-	-	18,879	-	-	-
Addition to (reduction of) reserves	(36,667)	-	(98,693)	-	-	-	(3,465)	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	<u>412,679</u>	<u>-</u>	<u>137,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,898</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (shortage)	<u>(1,112,323)</u>	<u>14,209</u>	<u>(439,753)</u>	<u>(3,531,219)</u>	<u>(4,965)</u>	<u>5,276</u>	<u>(1,295,691)</u>	<u>262,884</u>	<u>(3,256)</u>	<u>(450)</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

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

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SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

***For the Twelve Months
Ending December 31, 2024***

	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	-	7,685	11,973	-	-	-	-	1,539	-	1,594
Interest	-	28,434	44,300	-	-	-	-	5,693	-	5,897
	-	36,119	56,273	-	-	-	-	7,232	-	7,491
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	283,057	-	-	-	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	12,452	-	-	-	-	-	-
Legal expenses	-	-	-	26,528	-	-	-	105	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	64,983	-	-	-	21	-	-
	-	-	-	387,020	-	-	-	126	-	-
Excess (deficit) of revenues over (under) expenditures	-	36,119	56,273	(387,020)	-	-	-	7,106	-	7,491
Fund balance (deficit) December 31, 2023	(353,796)	1,523,471	2,373,578	(2,011,982)	(111,863)	(84,458)	(15,052)	305,064	(219,397)	315,969
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
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	-	-	565,433	-	-	-	-	7,500	-
Payments above	-	-	-	295,508	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	196,145	-	-	-	-	(7,500)	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	466,069	-	-	-	-	-	-
Excess (shortage)	(353,796)	1,559,590	2,429,851	(2,865,071)	(111,863)	(84,458)	(15,052)	312,170	(219,397)	323,460
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 Twelve Months
Ending December 31, 2024***

	State Capital	Transit Casualty	Vesta	Villanova	Western General	Total
Revenues:						
Recovery from conservators	-	-	-	-	-	1,555,557
Assessments	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Unrealized Gain/Loss	-	383	88	-	-	24,653
Interest	-	1,417	324	1	-	91,214
	-	1,800	412	1	-	1,671,424
Expenditures:						
Assessment refunds	-	-	-	-	-	-
Claims	-	-	-	-	-	354,807
Indemnity	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	52,042
Legal expenses	-	-	-	-	-	56,697
Return premiums	-	-	-	-	-	158
Administrative expense allocation	-	-	-	-	-	93,569
	-	-	-	-	-	557,273
Excess (deficit) of revenues over (under) expenditures	-	1,800	412	1	-	1,114,151
Fund balance (deficit) December 31, 2023	(794)	75,905	17,386	28	-	(5,060,113)
Fund balance (deficit) December 31, 2024	(794)	77,705	17,798	29	-	(3,945,962)
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	-	-	-	14,166	1,460,349
Payments above	-	-	-	-	-	406,848
Addition to (reduction of) reserves	-	-	-	-	(14,166)	35,654
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	1,089,154
Excess (shortage)	(794)	77,705	17,798	29	-	(5,035,116)
Date of insolvency	03/05/04	12/31/85	08/01/06	07/28/03	08/05/21	
Final date for filing claims	09/05/05	12/31/86	11/30/07	06/30/05	02/28/22	

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

SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

***For the Twelve Months
Ending December 31, 2024***

	Access Home	FedNat	Gulf- stream	Ins. Co of Florida	Lighthouse	Midland	Southern Fidelity	State Capital	St Johns	Sunshine State
Revenues:										
Recovery from conservators	-	1,820,751	101,107	-	-	-	1,353,599	-	7,520	-
Assessments	-	5,133,354	-	-	-	-	2,661,932	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	968	-	6,646	-	5,105	23	3,128	-
Interest	-	-	3,581	-	24,589	-	18,886	84	11,573	-
	-	6,954,105	105,656	-	31,235	-	4,039,522	107	22,221	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	142,688	9,156	-	223,032	-	579,704	-	42,470	-
Adjustment expenses	-	22,508	1,240	-	76,411	-	76,659	-	2,028	-
Legal expenses	-	26,688	1,541	-	42,195	-	41,964	-	25,281	-
Return premiums	-	4,533	2,215	-	-	-	(22,320)	-	302	-
Administrative expense allocation	-	39,635	2,856	-	68,939	-	136,411	-	14,141	-
	-	236,052	17,008	-	410,577	-	812,418	-	84,221	-
Excess (deficit) of revenues over (under) expenditures	-	6,718,053	88,648	-	(379,342)	-	3,227,104	107	(62,000)	-
Fund balance (deficit) December 31, 2023	(51,301)	(5,221,391)	148,504	(21,270)	1,489,125	(1,181)	(657,195)	4,485	651,766	-
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	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	442,160	-	-	442	-	116,082	-	146	4,148
Payments above	-	165,196	10,396	-	299,444	-	656,364	-	44,497	-
Addition to (reduction of) reserves	-	(77,919)	10,396	-	299,444	-	559,777	-	44,497	(4,148)
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	199,045	-	-	442	-	19,496	-	146	-
Excess (shortage)	(51,301)	1,297,617	237,152	(21,270)	1,109,341	(1,181)	2,550,413	4,592	589,620	-
Date of insolvency	01/13/22	09/27/22	07/28/21	12/29/92	04/28/22	04/03/86	06/15/22	03/05/04	02/25/22	06/03/14
Final date for filing claims	04/29/22	09/27/23	07/28/22	06/29/93	08/28/22	04/03/87	06/15/23	09/05/05	02/27/23	12/03/14

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

SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

***For the Twelve Months
Ending December 31, 2024***

	United Property Casualty	Vesta	Total
Revenues:			
Recovery from conservators	3,403,907	-	6,686,884
Assessments	10,010,300	-	17,805,586
Recovery from insurance department	-	-	-
Unrealized Gain/Loss	-	-	15,870
Interest	-	-	58,713
	<u>13,414,207</u>	<u>-</u>	<u>24,567,053</u>
Expenditures:			
Assessment refunds	-	-	-
Claims	2,448,867	-	3,445,917
Adjustment expenses	426,195	-	605,042
Legal expenses	108,280	-	245,948
Return premiums	7,216	-	(8,055)
Administrative expense allocation	603,463	-	865,445
	<u>3,594,021</u>	<u>-</u>	<u>5,154,298</u>
Excess (deficit) of revenues over (under) expenditures	9,820,186	-	19,412,755
Fund balance (deficit) December 31, 2023	(12,158,921)	(17,548)	(15,834,927)
Fund balance (deficit) December 31, 2024	(2,338,735)	(17,548)	3,577,829
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	1,173,453	-	1,736,432
Payments above	2,875,062	-	4,050,959
Addition to (reduction of) reserves	2,434,758	-	3,266,806
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	<u>733,150</u>	<u>-</u>	<u>952,278</u>
Excess (shortage)	<u>(3,071,885)</u>	<u>(17,548)</u>	<u>2,625,550</u>
Date of insolvency	02/27/23	08/01/06	
Final date for filing claims	02/27/24	11/30/07	

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

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Twelve Months
Ending December 31, 2024***

	Accel- eration National	Allied Fidelity	AmCap	American Eagle	American Mutual	American Mutual Boston	American Universal	General	Beacon	Bedivere
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	4,315	-	34	310	1	974	-	3,061	-
Interest	-	15,964	-	124	1,147	5	3,603	-	11,326	-
	-	20,279	-	158	1,457	6	4,577	-	14,387	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	20,279	-	158	1,457	6	4,577	-	14,387	-
Fund balance (deficit) December 31, 2023	(569)	854,438	(784,943)	6,657	61,387	256	192,846	-	606,196	-
Fund balance (deficit) December 31, 2024	(569)	874,717	(784,943)	6,815	62,844	262	197,423	-	620,583	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	-	-	-	-	-	-	-	-	22,999
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	(14,327)
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	-	-	-	-	8,672
Excess (shortage)	(569)	874,717	(784,943)	6,815	62,844	262	197,423	-	620,583	(8,672)
Date of insolvency	02/28/01	07/15/86	04/14/21	12/22/97	03/09/89	03/09/89	01/08/91	08/05/21	07/16/87	03/11/21
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	02/28/22	07/16/88	12/31/21

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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, 2024***

	Castle- point	Casualty Reciprocal Exchange	Commercial Casualty	Consol- idated American	Credit General	Edison	First Southern	The Home	H K Porter	Ideal Mutual
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	5	-	-	1	-	300	-	895
Interest	-	-	17	-	-	3	-	1,111	-	3,312
	-	-	22	-	-	4	-	1,411	-	4,207
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	22	-	-	4	-	1,411	-	4,207
Fund balance (deficit) December 31, 2023	(24,480)	(18)	917	(37,860)	(10,285)	212	(176,414)	59,466	(87,469)	177,264
Fund balance (deficit) December 31, 2024	(24,480)	(18)	939	(37,860)	(10,285)	216	(176,414)	60,877	(87,469)	181,471
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	-	-	-	-	-	-	-	-	-
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	-	-	-	-	-	-	-	-	-	-
Excess (shortage)	(24,480)	(18)	939	(37,860)	(10,285)	216	(176,414)	60,877	(87,469)	181,471
Date of insolvency	04/01/17	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
Final date for filing claims	12/31/17	03/30/04	04/02/05	12/31/05	07/05/02	02/20/92	05/03/93	06/13/04		02/07/86

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

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Twelve Months
Ending December 31, 2024***

	Ins. Co of Florida	Integrity	Legion	Lighthouse	Midland	Mission	Mission National	PHICO	Recip -rocal of America	Red Rock
Revenues:										
Recovery from conservators	-	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	1,139	1,434	-	-	-	647	13	-	71	-
Interest	4,214	5,306	-	-	-	2,395	46	-	261	-
	<u>5,353</u>	<u>6,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,042</u>	<u>59</u>	<u>-</u>	<u>332</u>	<u>-</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	5,353	6,740	-	-	-	3,042	59	-	332	-
Fund balance (deficit) December 31, 2023	225,564	284,001	(691,635)	-	(44,638)	128,163	2,499	(695,665)	13,981	-
Fund balance (deficit) December 31, 2024	<u>230,917</u>	<u>290,741</u>	<u>(691,635)</u>	<u>-</u>	<u>(44,638)</u>	<u>131,205</u>	<u>2,558</u>	<u>(695,665)</u>	<u>14,313</u>	<u>-</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	-	-	-	-	-	-	-	-	-	1
Payments above	-	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	-	-	-	-	-	-	(1)
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (shortage)	<u>230,917</u>	<u>290,741</u>	<u>(691,635)</u>	<u>-</u>	<u>(44,638)</u>	<u>131,205</u>	<u>2,558</u>	<u>(695,665)</u>	<u>14,313</u>	<u>-</u>
Date of insolvency	12/29/92	03/24/87	07/28/03	04/28/22	04/03/86	02/24/87	02/24/87	02/01/02	01/29/03	08/21/14
Final date for filing claims	06/29/93	03/25/88	06/30/05	08/28/22	04/03/87	02/24/88	02/24/88	08/01/03	09/30/04	02/20/15

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SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

***For the Twelve Months
Ending December 31, 2024***

	Reliance Group	Rock- wood	South Carolina	Southern Fidelity	State Capital	Transit Casualty	United Property Casualty	Vesta	Total
Revenues:									
Recovery from conservators	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	12,666	-	-	-	2	533	-	-	26,401
Interest	46,862	-	-	-	6	1,973	-	-	97,675
	<u>59,528</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>2,506</u>	<u>-</u>	<u>-</u>	<u>124,076</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>
Excess (deficit) of revenues over (under) expenditures	59,528	-	-	-	8	2,506	-	-	124,076
Fund balance (deficit) December 31, 2023	2,508,141	(216,976)	(415,629)	-	395	105,576	-	(703)	2,040,676
Fund balance (deficit) December 31, 2024	<u>2,567,669</u>	<u>(216,976)</u>	<u>(415,629)</u>	<u>-</u>	<u>403</u>	<u>108,082</u>	<u>-</u>	<u>(703)</u>	<u>2,164,752</u>
Case basis reserves and reserves for loss adjustment expense at December 31, 2023	2,635	-	1,001	11,200	-	-	136,661	-	174,497
Payments above	-	-	-	-	-	-	-	-	-
Addition to (reduction of) reserves	(2,635)	-	(1,001)	(11,200)	-	-	69,542	-	40,378
Case basis reserves and reserves for loss adjustment expense at December 31, 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>206,203</u>	<u>-</u>	<u>214,877</u>
Excess (shortage)	<u>2,567,669</u>	<u>(216,976)</u>	<u>(415,629)</u>	<u>-</u>	<u>403</u>	<u>108,082</u>	<u>(206,203)</u>	<u>(703)</u>	<u>1,949,875</u>
Date of insolvency	10/03/01	08/26/91	03/21/05	06/15/22	03/05/04	12/31/85	02/27/23	08/01/06	
Final date for filing claims	04/03/03	08/26/92	12/31/05	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, 2024

Page 1

	12/31/2024	12/31/2023	Inc/(Dec)	% Chg
WC	24,219,751	20,947,150	3,272,601	15.62%
Auto	(5,035,116)	(6,520,462)	1,485,346	-22.78%
HO	2,625,550	(17,571,358)	20,196,909	-114.94%
Other	1,949,875	1,866,179	83,696	4.48%
	23,760,060	(1,278,491)	25,038,551	-1958.45%

WC:	12/31/2024	12/31/2023	Inc/(Dec)	% Chg
Cash Fund	66,863,280	67,428,853	(565,573)	-0.84%
Case Reserves	37,963,123	41,331,408	(3,368,285)	-8.15%
ALAE Reserves	4,680,406	5,150,294	(469,888)	-9.12%
	24,219,751	20,947,150	3,272,601	15.62%

Auto:	12/31/2024	12/31/2023	Inc/(Dec)	% Chg
Cash Fund	(3,945,962)	(5,060,113)	1,114,151	-22.02%
Case Reserves	1,089,154	1,460,349	(371,195)	-25.42%
ALAE Reserves	-	-	-	0.00%
	(5,035,116)	(6,520,462)	1,485,346	-22.78%

HO:	12/31/2024	12/31/2023	Inc/(Dec)	% Chg
Cash Fund	3,577,829	(15,834,927)	19,412,755	-122.59%
Case Reserves	952,278	1,736,432	(784,153)	-45.16%
ALAE Reserves	-	-	-	0.00%
	2,625,550	(17,571,358)	20,196,909	-114.94%

Other:	12/31/2024	12/31/2023	Inc/(Dec)	% Chg
Cash Fund	2,164,752	2,040,676	124,076	6.08%
Case Reserves	214,877	174,497	40,380	23.14%
ALAE Reserves	-	-	-	0.00%
	1,949,875	1,866,179	83,696	4.48%

South Carolina Property and Casualty Insurance Guaranty Association
Reconciliation of Fund Balances and Reserves
For the period ended December 31, 2024

	Fund Balances
Admin	117,370
WC	66,863,280
Auto	(3,945,962)
HO	3,577,829
Other	2,164,752
Total Fund Balances	68,777,269
 Less: Administration	 117,370
 Insurance Fund Balances	 68,659,899

Reserves: (per Fund Balance Schedule SCIGA Statements)

	Fund	Case Reserves	ALAE Reserves	Net
WC	66,863,280	37,963,123	4,680,406	24,219,751
Auto	(3,945,962)	1,089,154	-	(5,035,116)
HO	3,577,829	952,278	-	2,625,550
Other	2,164,752	214,877	-	1,949,875
Total Fund Balances	68,659,899	40,219,433	4,680,406	23,760,060
 Difference	-			-

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

South Carolina Property and Casualty Insurance Guaranty Association

Fund Balances

For the period ended December 31, 2024

Page 3

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	(699,644)	-	-	-	(699,644)
Acceleration National	14,209	-	-	(569)	13,640
Access Home	-	-	(51,301)	-	(51,301)
Access Insurance	(302,246)	-	-	-	(302,246)
Aequicap	(3,531,219)	-	-	-	(3,531,219)
Affirmative	(4,965)	-	-	-	(4,965)
Allied Fidelity	5,276	(42,654)	-	874,717	837,339
AmCap	-	-	-	(784,943)	(784,943)
American Druggists	-	173,062	-	-	173,062
American Eagle	-	(66,046)	-	6,815	(59,231)
American Motorist	-	(30,962)	-	-	(30,962)
American Mutual	-	(707,597)	-	62,844	(644,753)
American Mutual Boston	-	1,514,967	-	262	1,515,229
American Service	(1,222,793)	-	-	-	(1,222,793)
American Universal	262,884	-	-	197,423	460,307
Arrowood	-	(260,911)	-	-	(260,911)
Atlantic Mutual	-	(1,130,032)	-	-	(1,130,032)
Beacon	-	-	-	620,583	620,583
Bedivere	-	(260,770)	-	-	(260,770)
CAGC	-	9,357,346	-	-	9,357,346
Carriers	-	1,294,602	-	-	1,294,602
Castlepoint	(3,256)	(387,018)	-	(24,480)	(414,754)
Casualty Reciprocal Exchange	-	(413,534)	-	(18)	(413,552)
Centennial	-	(236,245)	-	-	(236,245)
Commercial Casualty	-	-	-	939	939
Consolidated American	(450)	(1,107)	-	(37,860)	(39,417)
Credit General	(353,796)	(1,335,327)	-	(10,285)	(1,699,408)
Edison	1,559,590	-	-	216	1,559,806
Employers Casualty	-	932,399	-	-	932,399
Employers National	-	137,061	-	-	137,061
FedNat	-	-	1,496,662	-	1,496,662
First Southern	2,429,851	(40,842)	-	(176,414)	2,212,595
Freestone	-	(2,603,671)	-	-	(2,603,671)
Fremont Indemnity	-	(346,213)	-	-	(346,213)
Gateway Insurance	(2,399,002)	-	-	-	(2,399,002)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	3,742,332	-	-	3,742,332
Gulfstream	-	-	237,152	-	237,152
H K Porter	-	-	-	(87,469)	(87,469)
Ideal Mutual	-	659,332	-	181,471	840,803
Imperial Casualty	-	(308,098)	-	-	(308,098)
Ins Corp of NY	-	(32,611)	-	-	(32,611)
Insurance Co of Florida	-	105,013	(21,270)	230,917	314,660
Integrity	-	(46,449)	-	290,741	244,292
Legion	(84,458)	36,622,532	-	(691,635)	35,846,439
Lighthouse	-	-	1,109,783	-	1,109,783
LUA	-	(660,452)	-	-	(660,452)
Lumbermens Mutual	-	1,556,201	-	-	1,556,201
Midland	-	2,393,277	(1,181)	(44,638)	2,347,458
Mission	-	724,661	-	131,205	855,866
Mission National	-	347,049	-	2,558	349,607
Park Ave	-	1,924,818	-	-	1,924,818
PHICO	-	(158,256)	-	(695,665)	(853,921)
Pinnacle	(15,052)	-	-	-	(15,052)
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	14,313	(47,858)
Red Rock	-	-	-	-	-
Reliance Group	312,170	18,606,587	-	2,567,669	21,486,426
Rockwood	-	368,594	-	(216,976)	151,618
South Carolina	(219,397)	(107,204)	-	(415,629)	(742,230)
Southern Fidelity	-	-	2,569,909	-	2,569,909
St Johns	-	-	589,766	-	589,766
Standard Fire	323,460	-	-	-	323,460
State Capital	(794)	-	4,592	403	4,201
Sunshine State	-	(1,963)	-	-	(1,963)
Superior National	-	(116,202)	-	-	(116,202)
The Home	-	(2,049,086)	-	60,877	(1,988,209)
Transit Casualty	77,705	212,766	-	108,082	398,553
ULLICO	-	(2,164,489)	-	-	(2,164,489)
United Property Casualty	-	-	(2,338,735)	-	(2,338,735)
Vesta	17,798	(17,187)	(17,548)	(703)	(17,640)
Villanova	29	538,677	-	-	538,706
Western General	-	-	-	-	-
Totals	(3,945,962)	66,863,280	3,577,829	2,164,752	69,359,542

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

For the period ended December 31, 2024

Page 4

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	412,679	-	-	-	412,679
Acceleration National	-	-	-	-	-
Access Home	-	-	-	-	-
Access Insurance	137,507	-	-	-	137,507
Aequicap	-	-	-	-	-
Affirmative	-	-	-	-	-
Allied Fidelity	-	-	-	-	-
AmCap	-	-	-	-	-
American Druggists	-	-	-	-	-
American Eagle	-	-	-	-	-
American Motorist	-	-	-	-	-
American Mutual	-	-	-	-	-
American Mutual Boston	-	-	-	-	-
American Service	72,898	-	-	-	72,898
American Universal	-	-	-	-	-
Western General	-	-	-	-	-
Atlantic Mutual	-	853,388	-	-	853,388
Beacon	-	-	-	-	-
Bedivere	-	266,286	-	8,672	274,958
CAGC	-	7,834,758	-	-	7,834,758
Carriers	-	-	-	-	-
Castlepoint	-	585,770	-	-	585,770
Casualty Reciprocal Exchange	-	218,916	-	-	218,916
Centennial	-	67,646	-	-	67,646
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	199,045	-	199,045
First Southern	-	-	-	-	-
Freestone	-	1,335,603	-	-	1,335,603
Fremont Indemnity	-	21,166	-	-	21,166
Gateway Insurance	466,069	-	-	-	466,069
Gramercy	-	-	-	-	-
Guarantee Insurance	-	1,561,331	-	-	1,561,331
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	7,166,747	-	-	7,166,747
Lighthouse	-	-	442	-	442
LUA	-	645,051	-	-	645,051
Lumbermens Mutual	-	4,646,720	-	-	4,646,720
Midland	-	119,178	-	-	119,178
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	1,120,227	-	-	1,120,227
PHICO	-	304,926	-	-	304,926
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	2,391,680	-	-	2,391,680
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	19,496	-	19,496
St Johns	-	-	146	-	146
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	975,014	-	-	975,014
Transit Casualty	-	-	-	-	-
ULLICO	-	1,873,870	-	-	1,873,870
United Property Casualty	-	-	733,150	206,203	939,353
Vesta	-	-	-	-	-
Villanova	-	308,012	-	-	308,012
Arrowood	-	5,666,833	-	2	5,666,835
Totals	1,089,154	37,963,123	952,278	214,877	39,806,754

South Carolina Property and Casualty Insurance Guaranty Association

ALAE Reserve Summary

For the period ended December 31, 2024

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	-	-	-	-	-
Western General	-	-	-	-	-
Atlantic Mutual	-	85,339	-	-	85,339
Beacon	-	-	-	-	-
Bedivere	-	26,629	-	-	26,629
CAGC	-	783,476	-	-	783,476
Carriers	-	-	-	-	-
Castlepoint	-	58,577	-	-	58,577
Casualty Reciprocal Exchange	-	21,892	-	-	21,892
Centennial	-	6,765	-	-	6,765
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	-	-	-
First Southern	-	-	-	-	-
Freestone	-	133,560	-	-	133,560
Fremont Indemnity	-	2,117	-	-	2,117
Gateway Insurance	-	-	-	-	-
Gramercy	-	-	-	-	-
Guarantee Insurance	-	156,133	-	-	156,133
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	1,433,349	-	-	1,433,349
Lighthouse	-	-	-	-	-
LUA	-	64,505	-	-	64,505
Lumbermens Mutual	-	464,672	-	-	464,672
Midland	-	11,918	-	-	11,918
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	112,023	-	-	112,023
PHICO	-	30,493	-	-	30,493
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	406,586	-	-	406,586
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	-	-	-
St Johns	-	-	-	-	-
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	97,501	-	-	97,501
Transit Casualty	-	-	-	-	-
ULLICO	-	187,387	-	-	187,387
United Property Casualty	-	-	-	-	-
Vesta	-	-	-	-	-
Villanova	-	30,801	-	-	30,801
Arrowood	-	566,683	-	-	566,683
Totals	-	4,680,406	-	-	4,680,406

South Carolina Property and Casualty Insurance Guaranty Association
Open Claims Summary
For the period ended December 31, 2024

	Auto	Workers Comp	Home- owners	Other	Total
ACCC	18	-	-	-	18
Acceleration National	-	-	-	-	-
Access Home	-	-	-	-	-
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	-	-	-	-	-
Western General	-	-	-	-	-
Atlantic Mutual	-	5	-	-	5
Beacon	-	-	-	-	-
Bedivere	-	2	-	3	5
CAGC	-	40	-	-	40
Carriers	-	-	-	-	-
Castlepoint	-	4	-	-	4
Casualty Reciprocal Exchange	-	1	-	-	1
Centennial	-	1	-	-	1
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	9	-	9
First Southern	-	-	-	-	-
Freestone	-	8	-	-	8
Fremont Indemnity	-	2	-	-	2
Gateway Insurance	12	-	-	-	12
Gramercy	-	-	-	-	-
Guarantee Insurance	-	16	-	-	16
Gulfstream	-	-	1	-	1
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	25	-	-	25
Lighthouse	-	-	3	-	3
LUA	-	2	-	-	2
Lumbermens Mutual	-	30	-	-	30
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
St Johns	-	-	1	-	1
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	6	-	-	6
Transit Casualty	-	-	-	-	-
ULLICO	-	8	-	-	8
United Property Casualty	-	-	38	8	46
Vesta	-	-	-	-	-
Villanova	-	2	-	-	2
Arrowood	-	19	-	2	21
Totals	55	198	53	13	301

South Carolina Property and Casualty Insurance Guaranty Association

Fund Balances Net of Reserves

For the period ended December 31, 2024

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	Auto	Workers Comp	Home- owners	Other	Total
ACCC	(1,112,323)	-	-	-	(1,112,323)
Acceleration National	14,209	-	-	(569)	13,640
Access Home	-	-	(51,301)	-	(51,301)
Access Insurance	(439,753)	-	-	-	(439,753)
Aequicap	(3,531,219)	-	-	-	(3,531,219)
Affirmative	(4,965)	-	-	-	(4,965)
Allied Fidelity	5,276	(42,654)	-	874,717	837,339
AmCap	-	-	-	(784,943)	(784,943)
American Druggists	-	173,062	-	-	173,062
American Eagle	-	(66,046)	-	6,815	(59,231)
American Motorist	-	(30,962)	-	-	(30,962)
American Mutual	-	(707,597)	-	62,844	(644,753)
American Mutual Boston	-	1,514,967	-	262	1,515,229
American Service	(1,295,691)	-	-	-	(1,295,691)
American Universal	262,884	-	-	197,423	460,307
Western General	-	-	-	-	-
Atlantic Mutual	-	(2,068,759)	-	-	(2,068,759)
Beacon	-	-	-	620,583	620,583
Bedivere	-	(553,685)	-	(8,672)	(562,357)
CAGC	-	739,112	-	-	739,112
Carriers	-	1,294,602	-	-	1,294,602
Castlepoint	(3,256)	(1,031,365)	-	(24,480)	(1,059,101)
Casualty Reciprocal Exchange	-	(654,342)	-	(18)	(654,360)
Centennial	-	(310,656)	-	-	(310,656)
Commercial Casualty	-	-	-	939	939
Consolidated American	(450)	(1,107)	-	(37,860)	(39,417)
Credit General	(353,796)	(1,335,327)	-	(10,285)	(1,699,408)
Edison	1,559,590	-	-	216	1,559,806
Employers Casualty	-	932,399	-	-	932,399
Employers National	-	137,061	-	-	137,061
FedNat	-	-	1,297,617	-	1,297,617
First Southern	2,429,851	(40,842)	-	(176,414)	2,212,595
Freestone	-	(4,072,834)	-	-	(4,072,834)
Fremont Indemnity	-	(369,497)	-	-	(369,497)
Gateway Insurance	(2,865,071)	-	-	-	(2,865,071)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	2,024,868	-	-	2,024,868
Gulfstream	-	-	237,152	-	237,152
H K Porter	-	-	-	(87,469)	(87,469)
Ideal Mutual	-	659,332	-	181,471	840,803
Imperial Casualty	-	(308,098)	-	-	(308,098)
Ins Corp of NY	-	(32,611)	-	-	(32,611)
Insurance Co of Florida	-	105,013	(21,270)	230,917	314,660
Integrity	-	(46,449)	-	290,741	244,292
Legion	(84,458)	28,022,435	-	(691,635)	27,246,342
Lighthouse	-	-	1,109,341	-	1,109,341
LUA	-	(1,370,008)	-	-	(1,370,008)
Lumbermens Mutual	-	(3,555,192)	-	-	(3,555,192)
Midland	-	2,262,181	(1,181)	(44,638)	2,216,362
Mission	-	724,661	-	131,205	855,866
Mission National	-	347,049	-	2,558	349,607
Park Ave	-	692,568	-	-	692,568
PHICO	-	(493,675)	-	(695,665)	(1,189,340)
Pinnacle	(15,052)	-	-	-	(15,052)
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	14,313	(47,858)
Red Rock	-	-	-	-	-
Reliance Group	312,170	15,808,321	-	2,567,669	18,688,160
Rockwood	-	368,594	-	(216,976)	151,618
South Carolina	(219,397)	(107,204)	-	(415,629)	(742,230)
Southern Fidelity	-	-	2,550,413	-	2,550,413
St Johns	-	-	589,620	-	589,620
Standard Fire	323,460	-	-	-	323,460
State Capital	(794)	-	4,592	403	4,201
Sunshine State	-	(1,963)	-	-	(1,963)
Superior National	-	(116,202)	-	-	(116,202)
The Home	-	(3,121,601)	-	60,877	(3,060,724)
Transit Casualty	77,705	212,766	-	108,082	398,553
ULLICO	-	(4,225,746)	-	-	(4,225,746)
United Property Casualty	-	-	(3,071,885)	(206,203)	(3,278,088)
Vesta	17,798	(17,187)	(17,548)	(703)	(17,640)
Villanova	29	199,864	-	-	199,893
Arrowood	-	(6,494,427)	-	(2)	(6,494,429)
Totals	(5,035,116)	24,219,751	2,625,550	1,949,875	24,872,382

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended December 31, 2024

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Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
1984 Ideal Mutual	-	659,332	-	181,471	840,803
	-	659,332	-	181,471	840,803
1985 Standard Fire	323,460	-	-	-	323,460
1985 Transit Casualty	77,705	212,766	-	108,082	398,553
	401,165	212,766	-	108,082	722,013
1986 Allied Fidelity	5,276	(42,654)	-	874,717	837,339
1986 American Druggists	-	173,062	-	-	173,062
1986 Carriers	-	1,294,602	-	-	1,294,602
1986 Midland	-	2,262,181	(1,181)	(44,638)	2,216,362
	5,276	3,687,191	(1,181)	830,079	4,521,365
1987 Beacon	-	-	-	620,583	620,583
1987 Integrity	-	(46,449)	-	290,741	244,292
1987 Mission	-	724,661	-	131,205	855,866
1987 Mission National	-	347,049	-	2,558	349,607
	-	1,025,261	-	1,045,087	2,070,348
1989 American Mutual	-	(707,597)	-	62,844	(644,753)
1989 American Mutual Boston	-	1,514,967	-	262	1,515,229
	-	807,370	-	63,106	870,476
1991 American Universal	262,884	-	-	197,423	460,307
1991 Edison	1,559,590	-	-	216	1,559,806
1991 Rockwood	-	368,594	-	(216,976)	151,618
	1,822,474	368,594	-	(19,337)	2,171,731
1992 First Southern	2,429,851	(40,842)	-	(176,414)	2,212,595
1992 Insurance Co of Florida	-	105,013	(21,270)	230,917	314,660
	2,429,851	64,171	(21,270)	54,503	2,527,255
1994 Employers Casualty	-	932,399	-	-	932,399
1994 Employers National	-	137,061	-	-	137,061
	-	1,069,460	-	-	1,069,460
1997 American Eagle	-	(66,046)	-	6,815	(59,231)
	-	(66,046)	-	6,815	(59,231)
1999 Pinnacle	(15,052)	-	-	-	(15,052)
	(15,052)	-	-	-	(15,052)
2000 Superior National	-	(116,202)	-	-	(116,202)
	-	(116,202)	-	-	(116,202)
2001 Acceleration National	14,209	-	-	(569)	13,640
2001 Credit General	(353,796)	(1,335,327)	-	(10,285)	(1,699,408)
2001 Reliance Group	312,170	15,808,321	-	2,567,669	18,688,160
	(27,417)	14,472,994	-	2,556,815	17,002,392

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended December 31, 2024

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Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
2002 PHICO	-	(493,675)	-	(695,665)	(1,189,340)
	-	(493,675)	-	(695,665)	(1,189,340)
2003 Fremont Indemnity	-	(369,497)	-	-	(369,497)
2003 Legion	(84,458)	28,022,435	-	(691,635)	27,246,342
2003 Reciprocal of America	-	(62,171)	-	14,313	(47,858)
2003 The Home	-	(3,121,601)	-	60,877	(3,060,724)
2003 Villanova	29	199,864	-	-	199,893
	(84,429)	24,669,031	-	(616,445)	23,968,157
2004 Casualty Reciprocal Exchange	-	(654,342)	-	(18)	(654,360)
2004 Commercial Casualty	-	-	-	939	939
2004 State Capital	(794)	-	4,592	403	4,201
	(794)	(654,342)	4,592	1,324	(649,220)
2005 Consolidated American	(450)	(1,107)	-	(37,860)	(39,417)
2005 South Carolina	(219,397)	(107,204)	-	(415,629)	(742,230)
	(219,847)	(108,311)	-	(453,489)	(781,647)
2006 Realm National	-	(760,898)	-	-	(760,898)
2006 Vesta	17,798	(17,187)	(17,548)	(703)	(17,640)
	17,798	(778,085)	(17,548)	(703)	(778,538)
2009 Park Ave	-	692,568	-	-	692,568
	-	692,568	-	-	692,568
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	-	(2,068,759)	-	-	(2,068,759)
2011 Centennial	-	(310,656)	-	-	(310,656)
	-	(2,379,415)	-	-	(2,379,415)
2012 CAGC	-	739,112	-	-	739,112
	-	739,112	-	-	739,112
2013 American Motorist	-	(30,962)	-	-	(30,962)
2013 Lumbermens Mutual	-	(3,555,192)	-	-	(3,555,192)
2013 ULLICO	-	(4,225,746)	-	-	(4,225,746)
2013 Gramercy	(111,863)	-	-	-	(111,863)
	(111,863)	(7,811,899)	-	-	(7,923,762)
2014 Freestone	-	(4,072,834)	-	-	(4,072,834)
2014 Sunshine State	-	(1,963)	-	-	(1,963)
	-	(4,074,797)	-	-	(4,074,797)
2015 Red Rock	-	-	-	-	-
	-	-	-	-	-

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended December 31, 2024

Year Insolvency	Auto	Workers Comp	Home- owners	Other	Total
2016 LUA	-	(1,370,008)	-	-	(1,370,008)
2016 Affirmative	(4,965)	-	-	-	(4,965)
	(4,965)	(1,370,008)	-	-	(1,374,973)
2017 Castlepoint	(3,256)	(1,031,365)	-	(24,480)	(1,059,101)
2017 Guarantee Insurance	-	2,024,868	-	-	2,024,868
	(3,256)	993,502	-	(24,480)	965,767
2018 Access Insurance	(439,753)	-	-	-	(439,753)
	(439,753)	-	-	-	(439,753)
2020 ACCC	(1,112,323)	-	-	-	(1,112,323)
2020 Gateway Insurance	(2,865,071)	-	-	-	(2,865,071)
2020 American Service	(1,295,691)	-	-	-	(1,295,691)
	(5,273,085)	-	-	-	(5,273,085)
2021 Bedivere	-	(553,685)	-	(8,672)	(562,357)
2021 AmCap	-	-	-	(784,943)	(784,943)
2021 Gulfstream	-	-	237,152	-	237,152
2021 FedNat	-	-	1,297,617	-	1,297,617
	-	(553,685)	1,534,769	(793,615)	187,469
2022 Access Home	-	-	(51,301)	-	(51,301)
2022 Arrowood	-	(6,494,427)	-	(2)	(6,494,429)
2022 Lighthouse	-	-	1,109,341	-	1,109,341
2022 Southern Fidelity	-	-	2,550,413	-	2,550,413
2022 St Johns	-	-	589,620	-	589,620
	-	(6,494,427)	4,198,073	(2)	(2,296,356)
2023 Western General	-	-	-	-	-
2023 United Property Casualty	-	-	(3,071,885)	(206,203)	(3,278,088)
	-	-	(3,071,885)	(206,203)	(3,278,088)
N/A H K Porter	-	-	-	(87,469)	(87,469)
	-	-	-	(87,469)	(87,469)
Totals	(5,035,116)	24,219,751	2,625,550	1,949,875	23,760,060