SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

At June 30, 2026	Administrative	Workers' Compensation	Automobile	Homeowners/ Farmowners	All Other	Total
Assets:						
Cash and short-term investments	326,253	65,411,976	(3,590,819)	10,100,595	2,683,900	74,931,905
Cash held by escrow agent for payment of claims	-	11,702	-	-	-	11,702
Total assets	326,253	65,423,678	(3,590,819)	10,100,595	2,683,900	74,943,607
Liabilities:						
Bank note payable	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
Fund balances (deficits):	326,253	65,423,678	(3,590,819)	10,100,595	2,683,900	74,943,607
Total liabilities and fund balances	326,253	65,423,678	(3,590,819)	10,100,595	2,683,900	74,943,607

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Six Months
Ending June 30, 2026

	Administrative	Workers' Compensation	Automobile	Homeowners/ Farmowners	All Other	Total
Revenues:						
Recovery from conservators	-	244	311,142	2,523,486	-	2,834,871
Recovery from second injury fund	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-
Assessments	-	-	-	-	-	-
Unrealized Gain/(Loss)	103,063	-	-	-	-	103,063
Interest	957,932	-	-	-	-	957,932
	1,060,995	244	311,142	2,523,486	-	3,895,866
Expenditures:						
Assessment refunds	-	-	-	-	-	-
Medical	-	892,484	-	-	-	892,484
Indemnity	-	208,083	-	-	-	208,083
Claims	-	-	45,000	161,492	-	206,492
Adjustment expenses	-	115,618	5,970	-	-	121,587
Legal expenses	-	9,540	17,271	53,594	-	80,404
Return premiums	-	-	-	3,724	-	3,724
Interest expense	-	-	-	-	-	-
Administrative expense	855,191	-	-	-	-	855,191
Administrative expense allocation	-	-	-	-	-	-
	855,191	1,225,724	68,240	218,811	-	2,367,966
Excess (deficit) of revenues over (under) expenditures	205,804	(1,225,481)	242,902	2,304,675	-	1,527,900
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) June 30, 2026	326,253	65,423,678	(3,590,819)	10,100,595	2,683,900	74,943,607

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

For the Six Months Ending June 30, 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	-	-	-	-	-	-	97,490	14,135	2,254	134,598
Indemnity	-	-	-	-	-	-	14,652	5,171	-	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	-	5,686	74	507	34,045
Legal expenses	-	-	-	-	-	-	6,737	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	124,565	19,380	2,761	168,643
Excess (deficit) of revenues over (under) expenditures	-	-	-	-	-	-	(124,565)	(19,380)	(2,761)	(168,643)
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) June 30, 2026	(42,654)	177,666	(66,046)	(30,962)	1,555,270	(707,597)	(625,957)	(1,302,755)	(266,480)	8,948,414
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	-	-	-	-	-	-	117,829	19,380	2,761	168,643
Addition to (reduction of) reserves	-	-	-	-	-	-	(13,801)	(2,338)	(952)	293,314
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	-	-	-	-	-	-	5,995,524	634,389	396,992	8,055,807
Excess (shortage)	(42,654)	177,666	(66,046)	(30,962)	1,555,270	(707,597)	(6,621,481)	(1,937,144)	(663,472)	892,608
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

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

For the Six Months Ending June 30, 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	-	3,652	3,960	-	4,776	-	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	265	-	-	-	-	-	-	-
Legal expenses	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-
	-	3,917	3,960	-	4,776	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	(3,917)	(3,960)	-	(4,776)	-	-	-	-
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) June 30, 2026	1,329,043	(334,607)	(435,418)	(1,107)	(255,576)	(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	-	3,917	3,960	-	4,776	-	-	-	-
Addition to (reduction of) reserves	-	(187)	(396)	-	(478)	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	-	630,796	222,291	-	58,457	-	-	-	-
Excess (shortage)	1,329,043	(965,403)	(657,709)	(1,107)	(314,033)	(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

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

For the Six Months Ending June 30, 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	4,901	-	35,670	116,545	-	-	-	-	-	136,990
Indemnity	14,917	-	37,146	4,716	-	-	-	-	-	23,609
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	62	-	2,905	21,608	-	-	-	-	-	11,307
Legal expenses	-	-	66	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	19,879	-	75,788	142,870	-	-	-	-	-	171,906
Excess (deficit) of revenues over (under) expenditures	(19,879)	-	(75,788)	(142,870)	-	-	-	244	-	(171,906)
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) June 30, 2026	(2,504,725)	(346,213)	4,374,133	(2,659,367)	676,873	107,807	(46,449)	(32,367)	(308,098)	36,859,148
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	19,879	-	75,722	142,870	-	-	-	-	-	171,906
Addition to (reduction of) reserves	(2,554)	-	40,306	68,374	-	-	-	-	-	(563,384)
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	1,393,105	23,283	1,192,177	476,420	-	-	-	-	-	7,401,272
Excess (shortage)	(3,897,830)	(369,497)	3,181,956	(3,135,787)	676,873	107,807	(46,449)	(32,367)	(308,098)	29,457,876
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

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

For the Six Months Ending June 30, 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	61,206	24,080	6,108	-	-	23,402	-	-	182,628	-
Indemnity	42,342	-	9,818	-	-	-	15,748	-	39,963	-
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	1,287	1,622	1,893	-	-	434	-	-	31,656	-
Legal expenses	2,737	-	-	-	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	107,572	25,702	17,819	-	-	23,836	15,748	-	254,247	-
Excess (deficit) of revenues over (under) expenditures	(107,572)	(25,702)	(17,819)	-	-	(23,836)	(15,748)	-	(254,247)	-
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) June 30, 2026	1,258,484	(751,279)	2,403,692	743,940	356,282	1,880,342	(218,831)	(62,171)	18,158,636	(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	104,835	25,702	17,819	-	-	23,836	15,748	-	254,247	-
Addition to (reduction of) reserves	267,493	82,577	17,819	-	-	(3,597)	(2,052)	-	157,679	-
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	4,735,882	765,115	131,096	-	-	1,243,488	281,336	-	2,597,070	-
Excess (shortage)	(3,477,398)	(1,516,394)	2,272,596	743,940	356,282	636,855	(500,167)	(62,171)	15,561,566	(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

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

SCHEDULE OF CHANGES IN WORKERS' COMPENSATION FUND BALANCES

For the Six Months Ending June 30, 2026

	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	-	-	-	13,464	-	-	11,158	892,484
Indemnity	-	-	-	-	-	-	-	-	-	208,083
Claims	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	-	-	-	-	-	898	-	-	1,368	115,618
Legal expenses	-	-	-	-	-	-	-	-	-	9,540
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	15,467	-	-	-	14,362	-	-	12,526	1,225,724
Excess (deficit) of revenues over (under) expenditures	-	(15,467)	-	-	-	(14,362)	-	-	(12,526)	(1,225,481)
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) June 30, 2026	378,400	(122,671)	(1,963)	(116,202)	218,426	(2,228,455)	1,706	(17,187)	519,708	65,423,678
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	-	-	-	14,362	-	-	12,526	1,216,185
Addition to (reduction of) reserves	-	15,467	-	-	-	1,481	-	-	1,455	356,225
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	-	-	-	-	-	2,176,712	-	-	311,250	38,722,460
Excess (shortage)	378,400	(122,671)	(1,963)	(116,202)	218,426	(4,405,167)	1,706	(17,187)	208,459	26,701,219
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	

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

For the Six Months Ending June 30, 2026

	ACCC	Acceleration National	Access Ins	Aequicap	Affirmative	Allied Fidelity	American Service	American Universal	Castlepoint	Consolidated American
Revenues:										
Recovery from conservators	311,142	-	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	311,142	-	-	-	-	-	-	-	-	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	-	-	-	-	-	-	45,000	-	-	-
Indemnity	-	-	-	-	-	-	-	-	-	-
Adjustment expenses	1,977	-	2,463	-	-	-	336	-	-	-
Legal expenses	413	-	-	-	-	-	15,906	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	2,390	-	2,463	-	-	-	61,242	-	-	-
Excess (deficit) of revenues over (under) expenditures	308,752	-	(2,463)	-	-	-	(61,242)	-	-	-
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) June 30, 2026	(410,218)	14,587	(386,247)	(3,531,219)	-	5,416	(1,497,589)	269,877	-	-
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	403,497	-	180,532	-	-	-	70,577	-	-	-
Payments above	1,977	-	2,463	-	-	-	45,336	-	-	-
Addition to (reduction of) reserves	(6,917)	-	7,963	-	-	-	81,536	-	-	-
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	394,602	-	186,032	-	-	-	106,777	-	-	-
Excess (shortage)	(804,821)	14,587	(572,279)	(3,531,219)	-	5,416	(1,604,365)	269,877	-	-
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**

SCHEDULE OF CHANGES IN AUTOMOBILE FUND BALANCES

For the Six Months
Ending June 30, 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	-	-	-	1,193	-	-	-	-	-	-
Legal expenses	-	-	-	952	-	-	-	-	-	-
Return premiums	-	-	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	-	-	-	2,145	-	-	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	-	(2,145)	-	-	-	-	-	-
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) June 30, 2026	(353,796)	1,601,078	2,494,490	(2,427,425)	(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	-	-	-	1,193	-	-	-	-	-	-
Addition to (reduction of) reserves	-	-	-	326	-	-	-	-	-	-
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	-	-	-	340,609	-	-	-	-	-	-
Excess (shortage)	(353,796)	1,601,078	2,494,490	(2,768,034)	(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 Six Months
Ending June 30, 2026

	State Capital	Transit Casualty	Vesta	Villanova	Total
Revenues:					
Recovery from conservators	-	-	-	-	311,142
Assessments	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-
Interest	-	-	-	-	-
	-	-	-	-	311,142
Expenditures:					
Assessment refunds	-	-	-	-	-
Claims	-	-	-	-	45,000
Indemnity	-	-	-	-	-
Adjustment expenses	-	-	-	-	5,970
Legal expenses	-	-	-	-	17,271
Return premiums	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-
	-	-	-	-	68,240
Excess (deficit) of revenues over (under) expenditures	-	-	-	-	242,902
Fund balance (deficit) December 31, 2025	-	79,773	18,272	30	(3,833,721)
Fund balance (deficit) June 30, 2026	-	79,773	18,272	30	(3,590,819)
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	-	-	-	996,082
Payments above	-	-	-	-	50,970
Addition to (reduction of) reserves	-	-	-	-	82,908
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	-	-	-	-	1,028,021
Excess (shortage)	-	79,773	18,272	30	(4,618,840)
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

SCHEDULE OF CHANGES IN HOMEOWNERS/FARMOWNERS FUND BALANCES

For the Six Months Ending June 30, 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	-	-	135,578	-	-	-	848,659	-	1,539,249	-
Assessments	-	-	-	-	-	-	-	-	-	-
Recovery from insurance department	-	-	-	-	-	-	-	-	-	-
Unrealized Gain/Loss	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	-	-	135,578	-	-	-	848,659	-	1,539,249	-
Expenditures:										
Assessment refunds	-	-	-	-	-	-	-	-	-	-
Claims	492	7,500	-	-	-	-	-	-	-	153,500
Adjustment expenses	-	-	-	-	-	-	-	-	-	-
Legal expenses	-	9,508	-	-	-	-	3,596	-	892	39,598
Return premiums	-	3,724	-	-	-	-	-	-	-	-
Administrative expense allocation	-	-	-	-	-	-	-	-	-	-
	492	20,732	-	-	-	-	3,596	-	892	193,098
Excess (deficit) of revenues over (under) expenditures	(492)	(20,732)	135,578	-	-	-	845,063	-	1,538,357	(193,098)
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) June 30, 2026	(52,752)	1,416,524	379,043	(21,270)	1,062,926	(1,181)	3,733,850	4,714	1,735,308	1,860,981
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	7,500	-	-	-	-	-	-	-	153,500
Addition to (reduction of) reserves	(750)	(124,706)	-	-	-	-	(30,256)	-	-	101,529
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	1,660	130,710	-	-	-	-	42,689	-	146	60,333
Excess (shortage)	(54,412)	1,285,814	379,043	(21,270)	1,062,926	(1,181)	3,691,162	4,714	1,735,162	1,800,647
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 Six Months
Ending June 30, 2026

	Vesta	Total
Revenues:		
Recovery from conservators	-	2,523,486
Assessments	-	-
Recovery from insurance department	-	-
Unrealized Gain/Loss	-	-
Interest	-	-
	-	2,523,486
Expenditures:		
Assessment refunds	-	-
Claims	-	161,492
Adjustment expenses	-	-
Legal expenses	-	53,594
Return premiums	-	3,724
Administrative expense allocation	-	-
	-	218,811
Excess (deficit) of revenues over (under) expenditures	-	2,304,675
Fund balance (deficit) December 31, 2025	(17,548)	7,795,920
Fund balance (deficit) June 30, 2026	(17,548)	10,100,595
Case basis reserves and reserves for loss adjustment expense at December 31, 2025	-	451,214
Payments above	-	161,492
Addition to (reduction of) reserves	-	(54,183)
Case basis reserves and reserves for loss adjustment expense at June 30, 2026	-	235,538
Excess (shortage)	(17,548)	9,865,057
Date of insolvency	08/01/06	
Final date for filing claims	11/30/07	

SOUTH CAROLINA PROPERTY AND CASUALTY INSURANCE GUARANTY ASSOCIATION

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

For the Six Months <u>Ending June 30, 2026</u>	**Acceleration National**	**Allied Fidelity**	**AmCap**	**American Eagle**	**American Mutual**	**American Mutual Boston**	**American Universal**	**Beacon**	**Bedivere**	**Castlepoint**
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) June 30, 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 June 30, 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

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

For the Six Months
<u>Ending June 30, 2026</u>

	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) June 30, 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 June 30, 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

SCHEDULE OF CHANGES IN ALL OTHER FUND BALANCES

For the Six Months Ending June 30, 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) June 30, 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 June 30, 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 Six Months
Ending June 30, 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) June 30, 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 June 30, 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 June 30, 2026

	06/30/2026	12/31/2025	Inc/(Dec)	% Chg
WC	26,701,219	27,066,740	(365,521)	-1.35%
Auto	(4,618,840)	(4,829,803)	210,963	-4.37%
HO	9,865,057	7,344,705	2,520,351	34.32%
Other	2,630,391	2,568,485	61,906	2.41%
	34,577,826	32,150,127	2,427,699	7.55%

WC:	06/30/2026	12/31/2025	Inc/(Dec)	% Chg
Cash Fund	65,423,678	66,649,159	(1,225,481)	-1.84%
Case Reserves	34,500,279	35,221,104	(720,825)	-2.05%
ALAE Reserves	4,222,181	4,361,315	(139,134)	-3.19%
	26,701,219	27,066,740	(365,521)	-1.35%

Auto:	06/30/2026	12/31/2025	Inc/(Dec)	% Chg
Cash Fund	(3,590,819)	(3,833,721)	242,902	-6.34%
Case Reserves	1,028,021	996,082	31,939	3.21%
ALAE Reserves	-	-	-	0.00%
	(4,618,840)	(4,829,803)	210,963	-4.37%

HO:	06/30/2026	12/31/2025	Inc/(Dec)	% Chg
Cash Fund	10,100,595	7,795,920	2,304,675	29.56%
Case Reserves	235,538	451,214	(215,676)	-47.80%
ALAE Reserves	-	-	-	0.00%
	9,865,057	7,344,705	2,520,351	34.32%

Other:	06/30/2026	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%
	2,630,391	2,568,485	61,906	2.41%

South Carolina Property and Casualty Insurance Guaranty Association
Reconciliation of Fund Balances and Reserves
For the period ended June 30, 2026

	Fund Balances
Admin	326,253
WC	65,423,678
Auto	(3,590,819)
HO	10,100,595
Other	2,683,900
Total Fund Balances	**74,943,607**
Less: Administration	**326,253**
Insurance Fund Balances	**74,617,354**

Reserves: (per Fund Balance Schedule SCIGA Statements)

	Fund	Case Reserves	ALAE Reserves	Net
WC	65,423,678	34,500,279	4,222,181	26,701,219
Auto	(3,590,819)	1,028,021	-	(4,618,840)
HO	10,100,595	235,538	-	9,865,057
Other	2,683,900	53,509	-	2,630,391
Total Fund Balances	**74,617,354**	**35,817,347**	**4,222,181**	**34,577,826**
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 June 30, 2026

	Auto	Workers Comp	Home-owners	Other	Total
ACCC	(410,218)	-	-	-	(410,218)
Acceleration National	14,587	-	-	(569)	14,018
Access Home	-	-	(52,752)	-	(52,752)
Access Insurance	(386,247)	-	-	-	(386,247)
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	(1,497,589)	-	-	-	(1,497,589)
American Universal	269,877	-	-	202,676	472,553
Arrowood	-	(625,957)	-	-	(625,957)
Atlantic Mutual	-	(1,302,755)	-	-	(1,302,755)
Beacon	-	-	-	637,093	637,093
Bedivere	-	(266,480)	-	-	(266,480)
CAGC	-	8,948,414	-	-	8,948,414
Carriers	-	1,329,043	-	-	1,329,043
Castlepoint	-	(334,607)	-	(24,480)	(359,086)
Casualty Reciprocal Exchange	-	(435,418)	-	(18)	(435,436)
Centennial	-	(255,576)	-	-	(255,576)
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	-	-	1,416,524	-	1,416,524
First Southern	2,494,490	(40,842)	-	(176,414)	2,277,234
Freestone	-	(2,504,725)	-	-	(2,504,725)
Fremont Indemnity	-	(346,213)	-	-	(346,213)
Gateway Insurance	(2,427,425)	-	-	-	(2,427,425)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	4,374,133	-	-	4,374,133
Gulfstream	-	-	379,043	-	379,043
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)	36,859,148	-	(691,635)	36,158,988
Lighthouse	-	-	1,062,926	-	1,062,926
LUA	-	(751,279)	-	-	(751,279)
Lumbermens Mutual	-	1,258,484	-	-	1,258,484
Midland	-	2,403,692	(1,181)	(44,638)	2,357,873
Mission	-	743,940	-	134,696	878,636
Mission National	-	356,282	-	2,626	358,908
Park Ave	-	1,880,342	-	-	1,880,342
PHICO	-	(218,831)	-	(695,665)	(914,496)
Pinnacle	-	-	-	-	-
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	14,694	(47,477)
Red Rock	-	-	-	-	-
Reliance Group	320,475	18,158,636	-	2,635,983	21,115,094
Rockwood	-	378,400	-	(216,976)	161,424
South Carolina	-	(122,671)	-	(75,658)	(198,329)
Southern Fidelity	-	-	3,733,850	-	3,733,850
St Johns	-	-	1,735,308	-	1,735,308
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	-	(2,659,367)	-	62,497	(2,596,870)
Transit Casualty	79,773	218,426	-	110,957	409,156
ULLICO	-	(2,228,455)	-	-	(2,228,455)
United Property Casualty	-	-	1,860,981	-	1,860,981
Union Indemnity	-	1,706	-	-	1,706
Vesta	18,272	(17,187)	(17,548)	(703)	(17,166)
Villanova	30	519,708	-	-	519,738
Western General	-	-	-	-	-
Totals	**(3,590,819)**	**65,423,678**	**10,100,595**	**2,683,900**	**75,027,572**

South Carolina Property and Casualty Insurance Guaranty Association
Case Reserve Summary
For the period ended June 30, 2026

	Auto	Workers Comp	Home-owners	Other	Total
ACCC	394,602	-	-	-	394,602
Acceleration National	-	-	-	-	-
Access Home	-	-	1,660	-	1,660
Access Insurance	186,032	-	-	-	186,032
Aequicap	-	-	-	-	-
Affirmative	-	-	-	-	-
Allied Fidelity	-	-	-	-	-
AmCap	-	-	-	-	-
American Druggists	-	-	-	-	-
American Eagle	-	-	-	-	-
American Motorist	-	-	-	-	-
American Mutual	-	-	-	-	-
American Mutual Boston	-	-	-	-	-
American Service	106,777	-	-	-	106,777
American Universal	-	-	-	-	-
Arrowood	-	5,450,476	-	2	5,450,478
Atlantic Mutual	-	576,717	-	-	576,717
Beacon	-	-	-	-	-
Bedivere	-	360,902	-	8,672	369,574
CAGC	-	7,323,461	-	-	7,323,461
Carriers	-	-	-	-	-
Castlepoint	-	573,451	-	-	573,451
Casualty Reciprocal Exchange	-	202,083	-	-	202,083
Centennial	-	53,143	-	-	53,143
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	130,710	-	130,710
First Southern	-	-	-	-	-
Freestone	-	1,266,459	-	-	1,266,459
Fremont Indemnity	-	21,166	-	-	21,166
Gateway Insurance	340,609	-	-	-	340,609
Gramercy	-	-	-	-	-
Guarantee Insurance	-	1,083,797	-	-	1,083,797
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	6,167,727	-	-	6,167,727
Lighthouse	-	-	-	-	-
LUA	-	695,559	-	-	695,559
Lumbermens Mutual	-	4,305,347	-	-	4,305,347
Midland	-	119,178	-	-	119,178
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	1,130,444	-	-	1,130,444
PHICO	-	255,760	-	-	255,760
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	2,219,718	-	-	2,219,718
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	42,689	44,835	87,524
St Johns	-	-	146	-	146
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	433,109	-	-	433,109
Transit Casualty	-	-	-	-	-
ULLICO	-	1,978,829	-	-	1,978,829
United Property Casualty	-	-	60,333	-	60,333
Vesta	-	-	-	-	-
Villanova	-	282,955	-	-	282,955
Western General	-	-	-	-	-
Totals	**1,028,021**	**34,500,279**	**235,538**	**53,509**	**35,422,744**

South Carolina Property and Casualty Insurance Guaranty Association
ALAE Reserve Summary
For the period ended June 30, 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	-	545,048	-	-	545,048
Atlantic Mutual	-	57,672	-	-	57,672
Beacon	-	-	-	-	-
Bedivere	-	36,090	-	-	36,090
CAGC	-	732,346	-	-	732,346
Carriers	-	-	-	-	-
Castlepoint	-	57,345	-	-	57,345
Casualty Reciprocal Exchange	-	20,208	-	-	20,208
Centennial	-	5,314	-	-	5,314
Commercial Casualty	-	-	-	-	-
Consolidated American	-	-	-	-	-
Credit General	-	-	-	-	-
Edison	-	-	-	-	-
Employers Casualty	-	-	-	-	-
Employers National	-	-	-	-	-
FedNat	-	-	-	-	-
First Southern	-	-	-	-	-
Freestone	-	126,646	-	-	126,646
Fremont Indemnity	-	2,117	-	-	2,117
Gateway Insurance	-	-	-	-	-
Gramercy	-	-	-	-	-
Guarantee Insurance	-	108,380	-	-	108,380
Gulfstream	-	-	-	-	-
H K Porter	-	-	-	-	-
Ideal Mutual	-	-	-	-	-
Imperial Casualty	-	-	-	-	-
Ins Corp of NY	-	-	-	-	-
Insurance Co of Florida	-	-	-	-	-
Integrity	-	-	-	-	-
Legion	-	1,233,545	-	-	1,233,545
Lighthouse	-	-	-	-	-
LUA	-	69,556	-	-	69,556
Lumbermens Mutual	-	430,535	-	-	430,535
Midland	-	11,918	-	-	11,918
Mission	-	-	-	-	-
Mission National	-	-	-	-	-
Park Ave	-	113,044	-	-	113,044
PHICO	-	25,576	-	-	25,576
Pinnacle	-	-	-	-	-
Realm National	-	-	-	-	-
Reciprocal of America	-	-	-	-	-
Red Rock	-	-	-	-	-
Reliance Group	-	377,352	-	-	377,352
Rockwood	-	-	-	-	-
South Carolina	-	-	-	-	-
Southern Fidelity	-	-	-	-	-
St Johns	-	-	-	-	-
Standard Fire	-	-	-	-	-
State Capital	-	-	-	-	-
Sunshine State	-	-	-	-	-
Superior National	-	-	-	-	-
The Home	-	43,311	-	-	43,311
Transit Casualty	-	-	-	-	-
ULLICO	-	197,883	-	-	197,883
United Property Casualty	-	-	-	-	-
Vesta	-	-	-	-	-
Villanova	-	28,295	-	-	28,295
Western General	-	-	-	-	-
Totals	**-**	**4,222,181**	**-**	**-**	**4,222,181**

South Carolina Property and Casualty Insurance Guaranty Association
Open Claims Summary
For the period ended June 30, 2026

	Auto	Workers Comp	Home-owners	Other	Total
ACCC	17	-	-	-	17
Acceleration National	-	-	-	-	-
Access Home	-	-	1	-	1
Access Insurance	21	-	-	-	21
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	-	33	-	-	33
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	-	21	-	-	21
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	-	-	3	-	3
Vesta	-	-	-	-	-
Villanova	-	2	-	-	2
Western General	-	-	-	-	-
Totals	**51**	**170**	**11**	**6**	**221**

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves
For the period ended June 30, 2026

	Auto	Workers Comp	Home-owners	Other	Total
ACCC	(804,821)	-	-	-	(804,821)
Acceleration National	14,587	-	-	(569)	14,018
Access Home	-	-	(54,412)	-	(54,412)
Access Insurance	(572,279)	-	-	-	(572,279)
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	(1,604,365)	-	-	-	(1,604,365)
American Universal	269,877	-	-	202,676	472,553
Arrowood	-	(6,621,481)	-	(2)	(6,621,483)
Atlantic Mutual	-	(1,937,144)	-	-	(1,937,144)
Beacon	-	-	-	637,093	637,093
Bedivere	-	(663,472)	-	(8,672)	(672,144)
CAGC	-	892,608	-	-	892,608
Carriers	-	1,329,043	-	-	1,329,043
Castlepoint	-	(965,403)	-	(24,480)	(989,882)
Casualty Reciprocal Exchange	-	(657,709)	-	(18)	(657,727)
Centennial	-	(314,033)	-	-	(314,033)
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	-	-	1,285,814	-	1,285,814
First Southern	2,494,490	(40,842)	-	(176,414)	2,277,234
Freestone	-	(3,897,830)	-	-	(3,897,830)
Fremont Indemnity	-	(369,497)	-	-	(369,497)
Gateway Insurance	(2,768,034)	-	-	-	(2,768,034)
Gramercy	(111,863)	-	-	-	(111,863)
Guarantee Insurance	-	3,181,956	-	-	3,181,956
Gulfstream	-	-	379,043	-	379,043
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)	29,457,876	-	(691,635)	28,757,716
Lighthouse	-	-	1,062,926	-	1,062,926
LUA	-	(1,516,394)	-	-	(1,516,394)
Lumbermens Mutual	-	(3,477,398)	-	-	(3,477,398)
Midland	-	2,272,596	(1,181)	(44,638)	2,226,777
Mission	-	743,940	-	134,696	878,636
Mission National	-	356,282	-	2,626	358,908
Park Ave	-	636,855	-	-	636,855
PHICO	-	(500,167)	-	(695,665)	(1,195,832)
Pinnacle	-	-	-	-	-
Realm National	-	(760,898)	-	-	(760,898)
Reciprocal of America	-	(62,171)	-	14,694	(47,477)
Red Rock	-	-	-	-	-
Reliance Group	320,475	15,561,566	-	2,635,983	18,518,024
Rockwood	-	378,400	-	(216,976)	161,424
South Carolina	-	(122,671)	-	(75,658)	(198,329)
Southern Fidelity	-	-	3,691,162	(44,835)	3,646,327
St Johns	-	-	1,735,162	-	1,735,162
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	-	(3,135,787)	-	62,497	(3,073,290)
Transit Casualty	79,773	218,426	-	110,957	409,156
ULLICO	-	(4,405,167)	-	-	(4,405,167)
Union Indemnity	-	1,706	-	-	1,706
United Property Casualty	-	-	1,800,647	-	1,800,647
Vesta	18,272	(17,187)	(17,548)	(703)	(17,166)
Villanova	30	208,459	-	-	208,489
Western General	-	-	-	-	-
Totals	**(4,618,840)**	**26,701,219**	**9,865,057**	**2,630,391**	**35,382,647**

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended June 30, 2026

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	-	2,272,596	(1,181)	(44,638)	2,226,777
		5,416	**3,736,651**	**(1,181)**	**853,351**	**4,594,237**
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	15,561,566	-	2,635,983	18,518,024
		(18,734)	**14,226,239**	**-**	**2,625,129**	**16,832,634**

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended June 30, 2026

Year	Insolvency	Auto	Workers Comp	Home-owners	Other	Total
2002	PHICO	-	(500,167)	-	(695,665)	(1,195,832)
		-	**(500,167)**	**-**	**(695,665)**	**(1,195,832)**
2003	Fremont Indemnity	-	(369,497)	-	-	(369,497)
2003	Legion	(8,525)	29,457,876	-	(691,635)	28,757,716
2003	Reciprocal of America	-	(62,171)	-	14,694	(47,477)
2003	The Home	-	(3,135,787)	-	62,497	(3,073,290)
2003	Villanova	30	208,459	-	-	208,489
		(8,495)	**26,098,880**	**-**	**(614,444)**	**25,475,941**
2004	Casualty Reciprocal Exchange	-	(657,709)	-	(18)	(657,727)
2004	Commercial Casualty	-	-	-	964	964
2004	State Capital	-	-	4,714	414	5,128
		-	**(657,709)**	**4,714**	**1,360**	**(651,635)**
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	-	636,855	-	-	636,855
		-	**636,855**	**-**	**-**	**636,855**
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	-	(1,937,144)	-	-	(1,937,144)
2011	Centennial	-	(314,033)	-	-	(314,033)
		-	**(2,251,177)**	**-**	**-**	**(2,251,177)**
2012	CAGC	-	892,608	-	-	892,608
		-	**892,608**	**-**	**-**	**892,608**
2013	American Motorist	-	(30,962)	-	-	(30,962)
2013	Lumbermens Mutual	-	(3,477,398)	-	-	(3,477,398)
2013	ULLICO	-	(4,405,167)	-	-	(4,405,167)
2013	Gramercy	(111,863)	-	-	-	(111,863)
		(111,863)	**(7,913,526)**	**-**	**-**	**(8,025,389)**
2014	Freestone	-	(3,897,830)	-	-	(3,897,830)
2014	Sunshine State	-	(1,963)	-	-	(1,963)
		-	**(3,899,793)**	**-**	**-**	**(3,899,793)**
2015	Red Rock	-	-	-	-	-
		-	**-**	**-**	**-**	**-**

South Carolina Property and Casualty Insurance Guaranty Association
Fund Balances Net of Reserves By Year of Insolvency
For the period ended June 30, 2026

Year	Insolvency	Auto	Workers Comp	Home-owners	Other	Total
2016	LUA	-	(1,516,394)	-	-	(1,516,394)
2016	Affirmative	-	-	-	-	-
		-	**(1,516,394)**	**-**	**-**	**(1,516,394)**
2017	Castlepoint	-	(965,403)	-	(24,480)	(989,882)
2017	Guarantee Insurance	-	3,181,956	-	-	3,181,956
		-	**2,216,554**	**-**	**(24,480)**	**2,192,074**
2018	Access Insurance	(572,279)	-	-	-	(572,279)
		(572,279)	**-**	**-**	**-**	**(572,279)**
2020	ACCC	(804,821)	-	-	-	**(804,821)**
2020	Gateway Insurance	(2,768,034)	-	-	-	**(2,768,034)**
2020	American Service	(1,604,365)	-	-	-	**(1,604,365)**
		(5,177,220)	**-**	**-**	**-**	**(5,177,220)**
2021	Bedivere	-	(663,472)	-	(8,672)	**(672,144)**
2021	AmCap	-	-	-	(784,943)	**(784,943)**
2021	Gulfstream	-	-	379,043	-	**379,043**
2021	FedNat	-	-	1,285,814	-	**1,285,814**
		-	**(663,472)**	**1,664,857**	**(793,615)**	**207,771**
2022	Access Home	-	-	(54,412)	-	**(54,412)**
2022	Arrowood	-	(6,621,481)	-	(2)	**(6,621,483)**
2022	Lighthouse	-	-	1,062,926	-	**1,062,926**
2022	Southern Fidelity	-	-	3,691,162	(44,835)	**3,646,327**
2022	St Johns	-	-	1,735,162	-	**1,735,162**
		-	**(6,621,481)**	**6,434,837**	**(44,837)**	**(231,480)**
2023	Western General	-	-	-	-	**-**
2023	United Property Casualty	-	-	1,800,647	-	**1,800,647**
		-	**-**	**1,800,647**	**-**	**1,800,647**
N/A	H K Porter	-	-	-	(87,469)	(87,469)
		-	**-**	**-**	**(87,469)**	**(87,469)**
	Totals	**(4,618,840)**	**26,701,219**	**9,865,057**	**2,630,391**	**34,577,826**