

**NEW HAMPSHIRE INSURANCE GUARANTY ASSOCIATION**  
**Balance Sheet**  
**December 31, 2013**

	<u>Inception To Date</u>
<b>Assets:</b>	
<b>Checking &amp; Short-Term Cash</b>	\$2,368,011.27
<b>Investments</b>	<u>39,993,674.73</u>
<b>Total Assets</b>	<u><u>\$42,361,686.00</u></u>
<b>Fund Balance</b>	<u><u>\$42,361,686.00</u></u>

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Total All Insolvencies**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment Administrative	-	\$80,470.67
Member Assessment	-	97,564,790.00
Loan	-	425,000.00
Recovery	2,254,384.42	67,922,271.61
Interest Income	463,281.31	19,696,704.12
<b>Total Receipts</b>	<b>2,717,665.73</b>	<b>185,689,236.40</b>
<b>DISBURSEMENTS:</b>		
Claims Paid	1,336,363.18	60,316,763.43
Helmsman Claims Paid	290,267.22	20,709,263.82
Claims Expense Paid	23,654.53	11,377,622.36
Helmsman Claims Expense Paid	572.00	1,323,581.52
Premium Refund	-	1,604,688.63
Member Refund	-	39,683,153.00
<b>Operating Expenses:</b>		
Service Fee - ISO, Etc.	-	7,395.08
G.F.M.S.	186,681.63	5,960,515.93
Legal & Audit	20,757.41	1,084,680.75
Travel	5,704.53	157,829.26
NCIGF Fee	34,660.00	434,795.49
Insurance	6,190.00	38,490.00
Other	3,551.33	116,944.41
Administrative Expense	-	58,385.95
Interest	-	28,440.77
Loan	-	425,000.00
<b>Total Operating Expenses</b>	<b>257,544.90</b>	<b>8,312,477.64</b>
<b>Total Disbursements</b>	<b>1,908,401.83</b>	<b>143,327,550.40</b>
<b>Funds Available</b>	<b>\$809,263.90</b>	<b>\$42,361,686.00</b>
<b>Reserves:</b>		
Claims Liability Other		14,167.67
Claims Expense Liability Other		808.50
Subtotal Other		14,976.17
Claims Liability Workers		35,695,563.00
Claims Expense Liability Workers		687,650.32
Subtotal Workers		36,383,213.32
<b>Total Reserves</b>		<b>\$36,398,189.49</b>
<b>Funds Available Per Account</b>		
Auto		(\$79,194.90)
Other		678,799.83
Workers		41,691,978.66
<b>Total</b>		<b>\$42,291,583.59</b>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Administrative**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Member Assessment Administrative	\$106.57	\$71,208.98
Recovery	-	280,994.10
Interest Income	2,687.26	2,687.26
<b>Total Receipts</b>	<b>2,793.83</b>	<b>354,890.34</b>
<b>DISBURSEMENTS:</b>		
<b>Operating Expenses:</b>		
Other	-	1,000.00
<b>Total Operating Expenses</b>	-	<b>1,000.00</b>
<b>Total Disbursements</b>	-	<b>1,000.00</b>
<b>Funds Available</b>	<b>\$2,793.83</b>	<b>\$353,890.34</b>
<b>Reserves:</b>		
<b>Total Reserves</b>	-	-
<b>Funds Available Per Account</b>		
Auto		-
Other		104.74
Workers		283,683.19
<b>Total</b>	<b>\$283,787.93</b>	<b>\$283,787.93</b>

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Consolidated Statement of Closed Insolvencies**

	<b>Inception To Date</b>
<b>RECEIPTS:</b>	
Member Assessment Administrative	\$9,261.69
Member Assessment	7,318,880.00
Loan	425,000.00
Recovery	3,422,815.08
Interest Income	810,993.00
<b>Total Receipts</b>	<b>11,986,949.77</b>
<b>DISBURSEMENTS:</b>	
Claims Paid	3,236,909.92
Helmsman Claims Paid	469,655.01
Claims Expense Paid	668,609.98
Helmsman Claims Expense Paid	56,686.10
Premium Refund	175,218.90
Member Refund	6,145,126.00
Operating Expenses:	
Service Fee - ISO, Etc.	7,395.08
G.F.M.S.	478,884.39
Legal & Audit	133,104.17
Travel	37,859.58
NCIGF Fee	45,325.78
Other	20,348.14
Administrative Expense	58,385.95
Interest	28,440.77
Loan	425,000.00
<b>Total Operating Expenses</b>	<b>1,234,743.86</b>
<b>Total Disbursements</b>	<b>11,986,949.77</b>
<b>Funds Available</b>	<b>-</b>

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Ideal Mutual Insurance Company (12/26/1984)**

	Year To Date	Inception To Date
<b>RECEIPTS:</b>		
Member Assessment	-	\$2,764,755.00
Recovery	-	804,305.58
Interest Income	2,945.12	574,096.39
<b>Total Receipts</b>	2,945.12	4,143,156.97
<b>DISBURSEMENTS:</b>		
Claims Paid	7,623.54	372,917.58
Helmsman Claims Paid	-	432,875.66
Claims Expense Paid	25.40	518,226.92
Helmsman Claims Expense Paid	-	48,887.57
Premium Refund	-	823.00
Member Refund	-	2,283,350.00
<b>Operating Expenses:</b>		
G.F.M.S.	-	167,313.93
Legal & Audit	-	24,986.03
Travel	-	9,162.59
NCIGF Fee	-	14,145.96
Other	-	9,151.43
<b>Total Operating Expenses</b>	-	224,759.94
<b>Total Disbursements</b>	7,648.94	3,881,840.67
<b>Funds Available</b>	(\$4,703.82)	\$261,316.30
<b>Reserves:</b>		
Claims Liability Workers		132,436.22
Claims Expense Liability Workers		10,799.39
<b>Subtotal Workers</b>		143,235.61
<b>Total Reserves</b>		\$143,235.61
<b>Funds Available Per Account</b>		
Auto		\$2,037.72
Other		1,216.44
Workers		258,062.14
<b>Total</b>		\$261,316.30

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Transit Casualty Company (12/03/1985)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment	-	\$4,994,014.00
Recovery	-	2,931,444.71
Interest Income	4,728.48	1,271,544.17
<b>Total Receipts</b>	<u>4,728.48</u>	<u>9,197,002.88</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	20,070.44	2,516,755.70
Helmsman Claims Paid	-	152,165.52
Claims Expense Paid	-	831,724.20
Helmsman Claims Expense Paid	-	17,798.78
Premium Refund	-	13,441.13
Member Refund	-	5,015,074.00
<b>Operating Expenses:</b>		
G.F.M.S.	-	179,492.50
Legal & Audit	-	26,803.70
Travel	-	8,085.62
NCIGF Fee	-	14,145.98
Other	-	6,042.02
<b>Total Operating Expenses</b>	<u>-</u>	<u>234,569.82</u>
<b>Total Disbursements</b>	<u>20,070.44</u>	<u>8,781,529.15</u>
Funds Available	<u>(\$15,341.96)</u>	<u>\$415,473.73</u>
<b>Reserves:</b>		
Claims Liability Workers		50,821.05
Claims Expense Liability Workers		6,082.07
<b>Subtotal Workers</b>		<u>56,903.12</u>
<b>Total Reserves</b>		<u>\$56,903.12</u>
<b>Funds Available Per Account</b>		
Auto		\$1,193.15
Other		3,749.30
Workers		410,531.28
<b>Total</b>		<u><u>\$415,473.73</u></u>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Carriers Insurance Company (01/16/1986)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment	-	\$296,306.00
Recovery	-	320,321.77
Interest Income	2,498.09	196,301.16
<b>Total Receipts</b>	<u>2,498.09</u>	<u>812,928.93</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	8,216.00	211,248.78
Helmsman Claims Paid	-	82,261.81
Claims Expense Paid	6.35	2,346.85
Helmsman Claims Expense Paid	-	9,984.44
Member Refund	-	199,604.00
<b>Operating Expenses:</b>		
G.F.M.S.	-	50,777.99
Legal & Audit	-	16,958.29
Travel	-	6,002.34
NCIGF Fee	-	8,908.92
Other	-	4,243.67
<b>Total Operating Expenses</b>	<u>-</u>	<u>86,891.21</u>
<b>Total Disbursements</b>	<u>8,222.35</u>	<u>592,337.09</u>
<b>Funds Available</b>	<u>(\$5,724.26)</u>	<u>\$220,591.84</u>
<b>Reserves:</b>		
Claims Liability Workers		131,393.08
Claims Expense Liability Workers		11,217.33
<b>Subtotal Workers</b>		<u>142,610.41</u>
<b>Total Reserves</b>		<u>\$142,610.41</u>
<b>Funds Available Per Account</b>		
Auto		-
Other		4,986.54
Workers		215,605.30
<b>Total</b>		<u><u>\$220,591.84</u></u>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
American Mutual Liability Insurance Company (03/09/1989)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Member Assessment	-	\$12,699,693.00
Recovery	81,853.88	19,345,272.02
Interest Income	97,712.99	5,152,194.45
<b>Total Receipts</b>	<b>179,566.87</b>	<b>37,197,159.47</b>
<b>DISBURSEMENTS:</b>		
Claims Paid	100,148.79	2,140,078.37
Helmsman Claims Paid	286,100.52	14,257,984.10
Claims Expense Paid	1,673.08	1,774,486.17
Helmsman Claims Expense Paid	572.00	724,223.63
Member Refund	-	8,842,738.00
<b>Operating Expenses:</b>		
G.F.M.S.	-	697,336.64
Legal & Audit	1,237.69	50,455.26
Travel	516.93	14,563.43
NCIGF Fee	3,854.19	48,595.18
Insurance	562.73	4,375.44
Other	361.25	11,145.83
<b>Total Operating Expenses</b>	<b>6,532.79</b>	<b>826,471.78</b>
<b>Total Disbursements</b>	<b>395,027.18</b>	<b>28,565,982.05</b>
Funds Available	(\$215,460.31)	\$8,631,177.42
<b>Reserves:</b>		
Claims Liability Workers		4,301,301.06
Claims Expense Liability Workers		99,943.80
<b>Subtotal Workers</b>		<b>4,401,244.86</b>
<b>Total Reserves</b>		<b>\$4,401,244.86</b>
<b>Funds Available Per Account</b>		
Auto		(\$248.55)
Other		59,122.90
Workers		8,572,303.07
<b>Total</b>		<b>\$8,631,177.42</b>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
American Mutual of Boston (03/09/1989)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment	-	\$6,860,456.00
Recovery	-	6,303,956.40
Interest Income	48,511.40	1,730,041.95
<b>Total Receipts</b>	<u>48,511.40</u>	<u>14,894,454.35</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	15,136.28	1,848,443.93
Helmsman Claims Paid	4,166.70	5,314,321.72
Claims Expense Paid	715.32	81,597.16
Helmsman Claims Expense Paid	-	466,001.00
Premium Refund	-	653.34
Member Refund	-	2,330,158.00
<b>Operating Expenses:</b>		
G.F.M.S.	-	393,495.07
Legal & Audit	1,236.75	42,510.70
Travel	516.82	14,562.24
NCIGF Fee	3,850.73	48,588.21
Insurance	562.73	4,374.38
Other	360.94	10,883.92
<b>Total Operating Expenses</b>	<u>6,527.97</u>	<u>514,414.52</u>
<b>Total Disbursements</b>	<u>26,546.27</u>	<u>10,555,589.67</u>
Funds Available	<u>\$21,965.13</u>	<u>\$4,338,864.68</u>
<b>Reserves:</b>		
Claims Liability Workers		1,230,418.25
Claims Expense Liability Workers		19,044.66
<b>Subtotal Workers</b>		<u>1,249,462.91</u>
<b>Total Reserves</b>		<u>\$1,249,462.91</u>
<b>Funds Available Per Account</b>		
Auto		\$7,200.74
Other		3,716.17
Workers		4,327,947.77
<b>Total</b>		<u>\$4,338,864.68</u>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
American Universal Insurance Company (01/08/1991)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment	-	\$4,964,497.00
Recovery	25,081.79	2,717,410.62
Interest Income	28,784.37	1,552,440.79
<b>Total Receipts</b>	<u>53,866.16</u>	<u>9,234,348.41</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	31,784.72	3,446,076.36
Claims Expense Paid	23.01	526,165.72
Premium Refund	-	4,697.00
Member Refund	-	2,265,353.00
<b>Operating Expenses:</b>		
G.F.M.S.	-	297,803.90
Legal & Audit	1,236.75	41,049.76
Travel	516.82	13,937.00
NCIGF Fee	3,850.73	47,777.48
Insurance	562.73	4,374.38
Other	360.94	10,309.05
<b>Total Operating Expenses</b>	<u>6,527.97</u>	<u>415,251.57</u>
<b>Total Disbursements</b>	<u>38,335.70</u>	<u>6,657,543.65</u>
<b>Funds Available</b>	<u>\$15,530.46</u>	<u>\$2,576,804.76</u>
<b>Reserves:</b>		
Claims Liability Workers		472,676.20
Claims Expense Liability Workers		10,175.04
<b>Subtotal Workers</b>		<u>482,851.24</u>
<b>Total Reserves</b>		<u>\$482,851.24</u>
<b>Funds Available Per Account</b>		
Auto		\$9,112.02
Other		(937.52)
Workers		2,568,630.26
<b>Total</b>		<u>\$2,576,804.76</u>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Western Employers Insurance Company (04/23/1991)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment	-	\$5,478,318.00
Recovery	-	262,983.00
Interest Income	23,146.08	1,678,560.57
<b>Total Receipts</b>	<u>23,146.08</u>	<u>7,419,861.57</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	114,969.55	4,728,030.56
Claims Expense Paid	1,398.86	120,917.20
Member Refund	-	20,366.00
<b>Operating Expenses:</b>		
G.F.M.S.	13,393.64	414,403.01
Legal & Audit	1,236.75	41,428.07
Travel	516.82	13,727.52
NCIGF Fee	3,850.73	47,251.80
Insurance	562.73	4,374.38
Other	385.14	10,294.38
<b>Total Operating Expenses</b>	<u>19,945.81</u>	<u>531,479.16</u>
<b>Total Disbursements</b>	<u>136,314.22</u>	<u>5,400,792.92</u>
Funds Available	<u>(\$113,168.14)</u>	<u>\$2,019,068.65</u>
<b>Reserves:</b>		
Claims Liability Workers		2,224,783.00
Claims Expense Liability Workers		31,759.88
Subtotal Workers		<u>2,256,542.88</u>
<b>Total Reserves</b>		<u>\$2,256,542.88</u>
<b>Funds Available Per Account</b>		
Auto		-
Other		558.69
Workers		2,018,509.96
<b>Total</b>		<u><u>\$2,019,068.65</u></u>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Reliance Insurance Company (10/03/2001)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Member Assessment	-	\$18,881,919.00
Recovery	2,131,794.18	15,133,223.59
Interest Income	177,011.05	3,842,754.89
<b>Total Receipts</b>	<b>2,308,805.23</b>	<b>37,857,897.48</b>
<b>DISBURSEMENTS:</b>		
Claims Paid	393,725.45	13,908,271.70
Claims Expense Paid	4,834.09	1,053,304.56
Premium Refund	-	601,135.65
Member Refund	-	3,083,411.00
<b>Operating Expenses:</b>		
G.F.M.S.	86,059.06	1,753,429.06
Legal & Audit	2,836.89	98,876.29
Travel	569.96	9,577.59
NCIGF Fee	3,850.73	38,868.28
Insurance	562.73	4,374.38
Other	425.04	7,399.69
<b>Total Operating Expenses</b>	<b>94,304.41</b>	<b>1,912,525.29</b>
<b>Total Disbursements</b>	<b>492,863.95</b>	<b>20,558,648.20</b>
<b>Funds Available</b>	<b>\$1,815,941.28</b>	<b>\$17,299,249.28</b>
<b>Reserves:</b>		
Claims Liability Workers		11,136,423.24
Claims Expense Liability Workers		198,108.71
<b>Subtotal Workers</b>		<b>11,334,531.95</b>
<b>Total Reserves</b>		<b>\$11,334,531.95</b>
<b>Funds Available Per Account</b>		
Auto		(\$20,399.36)
Other		(184,454.43)
Workers		17,504,103.07
<b>Total</b>		<b>\$17,299,249.28</b>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
PHICO Insurance Company (02/01/2002)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Member Assessment	-	\$21,718,943.00
Recovery	-	12,763,055.00
Interest Income	7,385.39	1,294,769.72
<b>Total Receipts</b>	<b>7,385.39</b>	<b>35,776,767.72</b>
<b>DISBURSEMENTS:</b>		
Claims Paid	17,009.56	20,319,817.83
Claims Expense Paid	3.54	4,301,518.22
Premium Refund	-	447,851.00
Member Refund	-	9,497,973.00
<b>Operating Expenses:</b>		
G.F.M.S.	-	279,081.35
Legal & Audit	1,236.75	214,487.10
Travel	516.81	8,323.67
NCIGF Fee	3,850.73	36,932.96
Insurance	562.73	4,374.38
Other	360.94	12,064.03
<b>Total Operating Expenses</b>	<b>6,527.96</b>	<b>555,263.49</b>
<b>Total Disbursements</b>	<b>23,541.06</b>	<b>35,122,423.54</b>
<b>Funds Available</b>	<b>(\$16,155.67)</b>	<b>\$654,344.18</b>
<b>Reserves:</b>		
Claims Liability Workers		385,797.30
Claims Expense Liability Workers		3,066.74
<b>Subtotal Workers</b>		<b>388,864.04</b>
<b>Total Reserves</b>		<b>\$388,864.04</b>
<b>Funds Available Per Account</b>		
Auto		-
Other		811,232.31
Workers		(156,888.13)
<b>Total</b>		<b>\$654,344.18</b>

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Home Insurance Company (06/13/2003)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment	-	\$2,612,018.00
Recovery	-	3,137,555.16
Interest Income	28,135.41	627,319.36
<b>Total Receipts</b>	<u>28,135.41</u>	<u>6,376,892.52</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	241,761.21	3,142,930.48
Claims Expense Paid	3,893.22	169,517.41
<b>Operating Expenses:</b>		
G.F.M.S.	38,947.30	523,158.83
Legal & Audit	1,710.75	89,352.02
Travel	628.45	8,160.62
NCIGF Fee	3,850.73	34,441.92
Insurance	562.73	4,374.38
Other	402.15	5,408.71
<b>Total Operating Expenses</b>	<u>46,102.11</u>	<u>664,896.48</u>
<b>Total Disbursements</b>	<u>291,756.54</u>	<u>3,977,344.37</u>
Funds Available	<u>(\$263,621.13)</u>	<u>\$2,399,548.15</u>
<b>Reserves:</b>		
Claims Liability Workers		2,805,199.18
Claims Expense Liability Workers		78,170.08
<b>Subtotal Workers</b>		<u>2,883,369.26</u>
<b>Total Reserves</b>		<u>\$2,883,369.26</u>
<b>Funds Available Per Account</b>		
Auto		-
Other		-
Workers		2,399,548.15
<b>Total</b>		<u>\$2,399,548.15</u>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Fremont Indemnity Company (07/02/2003)**

	Year To Date	Inception To Date
<b>RECEIPTS:</b>		
Member Assessment	-	\$1,000,003.00
Recovery	-	465,673.00
Interest Income	10,209.68	244,278.80
Total Receipts	10,209.68	1,709,954.80
<b>DISBURSEMENTS:</b>		
Claims Paid	23,228.00	659,598.73
Claims Expense Paid	-	73,011.21
 <b>Operating Expenses:</b>		
G.F.M.S.	-	51,889.83
Legal & Audit	-	10,275.31
Travel	-	1,769.20
NCIGF Fee	-	7,623.49
Other	17.60	1,916.13
Total Operating Expenses	17.60	73,473.96
Total Disbursements	23,245.60	806,083.90
Funds Available	(\$13,035.92)	\$903,870.90
 <b>Reserves:</b>		
Claims Liability Workers		190,900.00
Claims Expense Liability Workers		4,104.00
Subtotal Workers		195,004.00
Total Reserves		\$195,004.00
 <b>Funds Available Per Account</b>		
Auto		-
Other		-
Workers		903,870.90
<b>Total</b>		<b>\$903,870.90</b>

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Legion Insurance Company (07/28/2003)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment	-	\$7,474,996.00
Interest Income	24,378.65	683,914.86
<b>Total Receipts</b>	<u>24,378.65</u>	<u>8,158,910.86</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	95,201.27	3,451,389.63
Claims Expense Paid	3,036.51	1,243,261.46
Premium Refund	-	360,868.61
<b>Operating Expenses:</b>		
G.F.M.S.	-	621,310.82
Legal & Audit	1,236.75	280,328.10
Travel	660.06	9,488.37
NCIGF Fee	3,850.73	34,441.98
Insurance	562.73	4,374.35
Other	360.94	5,843.59
<b>Total Operating Expenses</b>	<u>6,671.21</u>	<u>955,787.21</u>
<b>Total Disbursements</b>	<u>104,908.99</u>	<u>6,011,306.91</u>
Funds Available	<u>(\$80,530.34)</u>	<u>\$2,147,603.95</u>
<b>Reserves:</b>		
Claims Liability Workers		1,967,888.54
Claims Expense Liability Workers		59,121.70
Subtotal Workers		<u>2,027,010.24</u>
<b>Total Reserves</b>		<u>\$2,027,010.24</u>
<b>Funds Available Per Account</b>		
Auto		(\$78,090.62)
Other		(10,708.34)
Workers		2,236,402.91
<b>Total</b>		<u>\$2,147,603.95</u>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Shelby Insurance Company (08/01/2006)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Recovery	\$12,866.00	\$29,862.58
Interest Income	210.32	1,430.23
<b>Total Receipts</b>	<u>13,076.32</u>	<u>31,292.81</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	2,226.46	3,184.67
Claims Expense Paid	-	6.68
<b>Operating Expenses:</b>		
Other	-	38.81
<b>Total Operating Expenses</b>	<u>-</u>	<u>38.81</u>
<b>Total Disbursements</b>	<u>2,226.46</u>	<u>3,230.16</u>
<b>Funds Available</b>	<u>\$10,849.86</u>	<u>\$28,062.65</u>
<b>Reserves:</b>		
Claims Liability Workers		41,612.74
Claims Expense Liability Workers		1,193.32
<b>Subtotal Workers</b>		<u>42,806.06</u>
<b>Total Reserves</b>		<u>\$42,806.06</u>
<b>Funds Available Per Account</b>		
Auto		-
Other		-
Workers		28,062.65
<b>Total</b>		<u>\$28,062.65</u>

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Shelby Casualty Insurance Company (08/01/2006)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Recovery	\$2,682.00	\$3,399.00
Interest Income	0.04	34.83
<b>Total Receipts</b>	<b>2,682.04</b>	<b>3,433.83</b>
<b>DISBURSEMENTS:</b>		
Claims Paid	243.79	3,351.22
Claims Expense Paid	-	60.86
<b>Operating Expenses:</b>		
Other	-	8.67
<b>Total Operating Expenses</b>	<b>-</b>	<b>8.67</b>
<b>Total Disbursements</b>	<b>243.79</b>	<b>3,420.75</b>
<b>Funds Available</b>	<b>\$2,438.25</b>	<b>\$13.08</b>
<b>Reserves:</b>		
Claims Liability Workers		27,716.05
Claims Expense Liability Workers		2,439.14
<b>Subtotal Workers</b>		<b>30,155.19</b>
<b>Total Reserves</b>		<b>\$30,155.19</b>
<b>Funds Available Per Account</b>		
Auto		-
Other		-
Workers		13.08
<b>Total</b>		<b>\$13.08</b>

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Eastern Casualty Insurance Company (06/09/2010)**

	<u>Year To Date</u>	<u>Inception To Date</u>
<b>RECEIPTS:</b>		
Member Assessment	-	\$499,992.00
Interest Income	4,936.98	33,341.69
<b>Total Receipts</b>	<u>4,936.98</u>	<u>533,333.69</u>
<b>DISBURSEMENTS:</b>		
Claims Paid	34,289.20	89,429.34
Claims Expense Paid	1,002.28	1,400.99
<b>Operating Expenses:</b>		
Legal & Audit	1,236.77	6,514.39
Travel	516.72	1,789.87
NCIGF Fee	3,850.70	7,747.55
Insurance	562.73	1,743.39
Other	434.14	1,211.94
<b>Total Operating Expenses</b>	<u>6,601.06</u>	<u>19,007.14</u>
<b>Total Disbursements</b>	<u>41,892.54</u>	<u>109,837.47</u>
Funds Available	<u>(\$36,955.56)</u>	<u>\$423,496.22</u>
<b>Reserves:</b>		
Claims Liability Workers		698,609.65
Claims Expense Liability Workers		19,849.35
<b>Subtotal Workers</b>		<u>718,459.00</u>
<b>Total Reserves</b>		<u>\$718,459.00</u>
<b>Funds Available Per Account</b>		
Auto		-
Other		-
Workers		423,496.22
<b>Total</b>		<u><u>\$423,496.22</u></u>

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Atlantic Mutual Insurance Company (04/27/2011)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Total Receipts	-	-
<b>DISBURSEMENTS:</b>		
Claims Paid	-	5,833.33
Claims Expense Paid	486.70	4,779.50
Operating Expenses:		
G.F.M.S.	-	3,856.98
Travel	-	74.48
Other	-	88.63
Total Operating Expenses	-	4,020.09
Total Disbursements	486.70	14,632.92
Funds Available	(\$486.70)	(\$14,632.92)
Reserves:		
Claims Liability Other		14,166.67
Claims Expense Liability Other		807.50
Subtotal Other		14,974.17
Claims Liability Workers		10,000.00
Claims Expense Liability Workers		9,513.30
Subtotal Workers		19,513.30
Total Reserves		\$34,487.47
Funds Available Per Account		
Auto		-
Other		(9,691.31)
Workers		(4,941.61)
Total		(\$14,632.92)

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Centennial Insurance Company (04/27/2011)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Total Receipts	-	-
<b>DISBURSEMENTS:</b>		
Claims Paid	244.00	2,010.38
Claims Expense Paid	-	131.10
Operating Expenses:		
Other	-	88.63
Total Operating Expenses	-	88.63
Total Disbursements	244.00	2,230.11
Funds Available	(\$244.00)	(\$2,230.11)
Reserves:		
Claims Liability Workers		22,989.62
Claims Expense Liability Workers		168.90
Subtotal Workers		23,158.52
Total Reserves		\$23,158.52
Funds Available Per Account		
Auto		-
Other		-
Workers		(2,230.11)
Total		(\$2,230.11)

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
Lumbermens Mutual Casualty Company (05/10/2013)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
<b>Total Receipts</b>	-	-
<b>DISBURSEMENTS:</b>		
<b>Claims Paid</b>	47,690.58	47,690.58
<b>Claims Expense Paid</b>	371.61	371.61
<b>Operating Expenses:</b>		
<b>G.F.M.S.</b>	18,878.31	18,878.31
<b>Legal &amp; Audit</b>	2,655.73	2,655.73
<b>Travel</b>	372.58	372.58
<b>Insurance</b>	562.73	562.73
<b>Other</b>	45.09	45.09
<b>Total Operating Expenses</b>	22,514.44	22,514.44
<b>Total Disbursements</b>	70,576.63	70,576.63
<b>Funds Available</b>	(\$70,576.63)	(\$70,576.63)
<b>Reserves:</b>		
<b>Claims Liability Other</b>		1.00
<b>Claims Expense Liability Other</b>		1.00
<b>Subtotal Other</b>		2.00
<b>Claims Liability Workers</b>		3,220,966.85
<b>Claims Expense Liability Workers</b>		33,881.39
<b>Subtotal Workers</b>		3,254,848.24
<b>Total Reserves</b>		\$3,254,850.24
<b>Funds Available Per Account</b>		
<b>Auto</b>		-
<b>Other</b>		(95.66)
<b>Workers</b>		(70,480.97)
<b>Total</b>		(\$70,576.63)

**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
American Manufacturers Mutual Ins. Co (05/10/2013)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Total Receipts	-	-
<b>DISBURSEMENTS:</b>		
Claims Paid	34,407.98	34,407.98
Claims Expense Paid	333.65	333.65
Operating Expenses:		
G.F.M.S.	2,976.32	2,976.32
Legal & Audit	2,351.67	2,351.67
Other	3.08	3.08
Total Operating Expenses	5,331.07	5,331.07
Total Disbursements	40,072.70	40,072.70
Funds Available	(\$40,072.70)	(\$40,072.70)
Reserves:		
Claims Liability Workers		1,353,930.31
Claims Expense Liability Workers		13,566.35
Subtotal Workers		1,367,496.66
Total Reserves		\$1,367,496.66
Funds Available Per Account		
Auto		-
Other		-
Workers		(40,072.70)
Total		(\$40,072.70)

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**New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013  
American Motorists Insurance Company (05/10/2013)**

	<b>Year To Date</b>	<b>Inception To Date</b>
<b>RECEIPTS:</b>		
Total Receipts	-	-
<b>DISBURSEMENTS:</b>		
Claims Paid	148,386.36	148,386.36
Claims Expense Paid	5,850.91	5,850.91
Operating Expenses:		
G.F.M.S.	26,427.00	26,427.00
Legal & Audit	2,544.16	2,544.16
Travel	372.56	372.56
Insurance	562.70	562.70
Other	34.08	34.08
Total Operating Expenses	29,940.50	29,940.50
Total Disbursements	184,177.77	184,177.77
Funds Available	(\$184,177.77)	(\$184,177.77)
Reserves:		
Claims Liability Workers		5,289,700.66
Claims Expense Liability Workers		75,445.17
Subtotal Workers		5,365,145.83
Total Reserves		\$5,365,145.83
Funds Available Per Account		
Auto		-
Other		-
Workers		(184,177.77)
Total		(\$184,177.77)



New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013 and Quarter Ending December 31, 2013  
Total All

	Quarter Ending 12/31/2013	Inception To Date
<b>RECEIPTS:</b>		
Member Assessment Administrative	-	\$80,470.67
Member Assessment	-	97,564,790.00
Loan	-	425,000.00
Recovery	2,161,596.40	67,922,271.61
Interest Income	103,587.41	19,696,704.12
Total Receipts	2,265,183.81	185,689,236.40
<b>DISBURSEMENTS:</b>		
Claims Paid	473,360.94	60,316,763.43
Helmsman Claims Paid	87,407.94	20,709,263.82
Claims Expense Paid	7,716.44	11,377,622.36
Helmsman Claims Expense Paid	-	1,323,581.52
Premium Refund	-	1,604,688.63
Member Refund	-	39,683,153.00
<b>Operating Expenses:</b>		
Service Fee - ISO, Etc.	-	7,395.08
G.F.M.S.	92,436.70	5,960,515.93
Legal & Audit	3,258.27	1,084,680.75
Travel	4,254.07	157,829.26
NCIGF Fee	-	434,795.49
Insurance	6,190.00	38,490.00
Other	426.77	116,944.41
Administrative Expense	-	58,385.95
Interest	-	28,440.77
Loan	-	425,000.00
Total Operating Expenses	106,565.81	8,312,477.64
Total Disbursements	675,051.13	143,327,550.40
Funds Available	\$1,590,132.68	\$42,361,686.00

**New Hampshire Insurance Guaranty Association**  
**Statement of Cash Receipts and Disbursements**  
**From Inception Through December 31, 2013 and Quarter Ending December 31, 2013**  
**Admin**

	Quarter Ending 12/31/2013	Inception To Date
<b>RECEIPTS:</b>		
Member Assessment Administrative	-	\$71,102.41
<b>Total Receipts</b>	-	71,102.41
<b>DISBURSEMENTS:</b>		
<b>Operating Expenses:</b>		
Other	-	1,000.00
<b>Total Operating Expenses</b>	-	1,000.00
<b>Total Disbursements</b>	-	1,000.00
<b>Funds Available</b>	-	\$70,102.41

**New Hampshire Insurance Guaranty Association**  
**Statement of Cash Receipts and Disbursements**  
**From Inception Through December 31, 2013 and Quarter Ending December 31, 2013**  
**Auto**

	Quarter Ending 12/31/2013	Inception To Date
<b>RECEIPTS:</b>		
Member Assessment Administrative	-	\$2,503.58
Member Assessment	-	6,572,318.00
Loan	-	425,000.00
Recovery	(35,360.86)	3,818,431.87
Interest Income	88.29	1,116,541.29
Total Receipts	(35,272.57)	11,934,794.74
<b>DISBURSEMENTS:</b>		
Claims Paid	-	2,879,910.80
Claims Expense Paid	-	787,911.80
Premium Refund	-	648,718.88
Member Refund	-	6,624,903.00
Operating Expenses:		
G.F.M.S.	-	505,980.48
Legal & Audit	(113.86)	63,922.93
Travel	(24.83)	10,404.34
NCIGF Fee	-	15,867.58
Insurance	-	206.94
Other	(33.45)	7,813.87
Administrative Expense	-	14,908.25
Interest	-	28,440.77
Loan	-	425,000.00
Total Operating Expenses	(172.14)	1,072,545.16
Total Disbursements	(172.14)	12,013,989.64
Funds Available	(\$35,100.43)	(\$79,194.90)

New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013 and Quarter Ending December 31, 2013  
Other

	Quarter Ending 12/31/2013	Inception To Date
<b>RECEIPTS:</b>		
Member Assessment Administrative	-	\$6,359.13
Member Assessment	-	38,692,744.00
Recovery	(184,445.85)	22,605,730.72
Interest Income	1,767.83	4,099,069.51
Total Receipts	(182,678.02)	65,403,903.36
<b>DISBURSEMENTS:</b>		
Claims Paid	-	29,753,635.00
Claims Expense Paid	-	9,053,567.16
Premium Refund	-	713,787.78
Member Refund	-	22,983,725.00
Operating Expenses:		
Service Fee - ISO, Etc.	-	7,357.61
G.F.M.S.	-	1,522,341.50
Legal & Audit	(19.75)	480,051.36
Travel	12.42	49,282.73
NCIGF Fee	-	89,671.67
Insurance	-	4,335.89
Other	(30.67)	33,715.66
Administrative Expense	-	33,632.17
Total Operating Expenses	(38.00)	2,220,388.59
Total Disbursements	(38.00)	64,725,103.53
Funds Available	(\$182,640.02)	\$678,799.83

New Hampshire Insurance Guaranty Association  
Statement of Cash Receipts and Disbursements  
From Inception Through December 31, 2013 and Quarter Ending December 31, 2013  
Workers Comp

	Quarter Ending 12/31/2013	Inception To Date
<b>RECEIPTS:</b>		
Member Assessment Administrative	-	\$505.55
Member Assessment	-	52,299,728.00
Recovery	2,381,403.11	41,498,109.02
Interest Income	101,731.29	14,481,093.32
Total Receipts	2,483,134.40	108,279,435.89
<b>DISBURSEMENTS:</b>		
Claims Paid	473,360.94	27,683,217.63
Helmsman Claims Paid	87,407.94	20,709,263.82
Claims Expense Paid	7,716.44	1,536,143.40
Helmsman Claims Expense Paid	-	1,323,581.52
Premium Refund	-	242,181.97
Member Refund	-	10,074,525.00
<b>Operating Expenses:</b>		
Service Fee - ISO, Etc.	-	37.47
G.F.M.S.	92,436.70	3,932,193.95
Legal & Audit	3,391.88	540,706.46
Travel	4,266.48	98,142.19
NCIGF Fee	-	329,256.24
Insurance	6,190.00	33,947.17
Other	490.89	74,414.88
Administrative Expense	-	9,845.53
Total Operating Expenses	106,775.95	5,018,543.89
Total Disbursements	675,261.27	66,587,457.23
Funds Available	\$1,807,873.13	\$41,691,978.66