

DISTRICT OF COLUMBIA PROPERTY INSURANCE FACILITY
COMPARATIVE INCOME STATEMENT AND EQUITY ACCOUNT

| <u>DESCRIPTION</u> | <u>3 MONTHS ENDING 3/31/2019</u> | <u>PERCENT PREMIUMS EARNED</u> | <u>3 MONTHS ENDING 3/31/2018</u> | <u>PERCENT PREMIUMS EARNED</u> |
|---|--|--|--|--|
| <u>UNDERWRITING INCOME:</u> | | | | |
| PREMIUMS WRITTEN | 43,390 | | 56,821 | |
| PREMIUMS EARNED | <u>47,519</u> | | <u>50,680</u> | |
| <u>DEDUCTIONS:</u> | | | | |
| LOSSES INCURRED | (139,218) | (292.97) | 212,372 | 419.04 |
| LOSS EXPENSE INCURRED | (8,887) | (18.70) | 10,140 | 20.01 |
| COMMISSIONS | 1,532 | 3.22 | 1,734 | 3.42 |
| OPERATING EXPENSES INCURRED | 38,968 | 82.01 | 54,756 | 108.04 |
| PREMIUM TAXES INCURRED | 836 | 1.76 | 966 | 1.91 |
| TOTAL DEDUCTIONS | <u>(106,769)</u> | <u>(224.69)</u> | <u>279,968</u> | <u>552.42</u> |
| NET UNDERWRITING GAIN (LOSS) | <u>154,288</u> | | <u>(229,288)</u> | |
| <u>OTHER INCOME OR (OUTGO)</u> | | | | |
| NET INVESTMENT INCOME | - | | - | |
| MISCELLANEOUS INCOME | <u>3,632</u> | | <u>628</u> | |
| TOTAL OTHER INCOME OR (OUTGO) | <u>3,632</u> | | <u>628</u> | |
| <u>EQUITY ACCOUNT:</u> | | | | |
| BEGINNING MEMBERS EQUITY (DEFICIT) | 2,268,313 | | 630,322 | |
| NET INCOME OR (LOSS) | 157,920 | | (228,660) | |
| CHANGE IN MINIMUM PENSION LIABILITY | - | | - | |
| CHANGE IN APRB | - | | - | |
| UNASSIGNED FUNDS (PENSION) | - | | - | |
| UNASSIGNED FUNDS (ACCUM POST RET BEN) | - | | - | |
| CHANGE IN ASSETS NOT ADMITTED | 1,417 | | 977 | |
| CHANGES TO PENSION & APRB REPORTING | - | | - | |
| PRIOR PERIOD ENTRY PER AUDIT | - | | - | |
| NET ASSESSMENTS OR (DISTRIBUTIONS) | <u>-</u> | | <u>2,123,751</u> | |
| ENDING MEMBERS' EQUITY (DEFICIT) | <u><u>2,427,650</u></u> | | <u><u>2,526,390</u></u> | |

DISTRICT OF COLUMBIA PROPERTY INSURANCE FACILITY
COMPARATIVE BALANCE SHEETS FOR THE
PERIODS ENDED

| <u>DESCRIPTION</u> | <u>3/31/2019</u> | <u>3/31/2018</u> | <u>CHANGE</u> |
|---------------------------------------|------------------|------------------|------------------|
| <u>ASSETS:</u> | | | |
| CASH | 2,656,825 | 1,190,134 | 1,466,691 |
| INSTALLMENT PREMIUM RECEIVABLE | 7,820 | 12,736 | (4,916) |
| PRODUCER COMMISSION RECEIVABLE | - | 209 | (209) |
| ASSESSMENT RECEIVABLE | - | 2,123,766 | (2,123,766) |
| MISCELLANEOUS RECEIVABLES | 1,784 | - | 1,784 |
| TOTAL ASSETS | <u>2,666,429</u> | <u>3,326,845</u> | <u>(660,416)</u> |
| <u>LIABILITIES AND EQUITY:</u> | | | |
| <u>RESERVE FOR</u> | | | |
| UNEARNED PREMIUM | 101,933 | 118,612 | (16,679) |
| ADVANCED PREMIUM | - | - | - |
| UNPAID LOSSES | 72,945 | 549,061 | (476,116) |
| UNPAID LOSS ADJUSTMENT EXPENSE | 6,233 | 38,138 | (31,905) |
| UNPAID PREMIUM TAXES | 836 | 1,136 | (300) |
| <u>OPERATING EXPENSES:</u> | | | |
| ACCRUED EXPENSE & ACCTS PAYABLE | 25,612 | 15,514 | 10,098 |
| PENSION LIABILITY | - | 25,808 | (25,808) |
| JIA MANAGEMENT FEES | 28,370 | 49,668 | (21,298) |
| DISTRIBUTION PAYABLE | - | 15 | (15) |
| OTHER | - | - | - |
| AMOUNTS WITHHELD FOR OTHERS | 2,850 | 2,503 | 347 |
| TOTAL LIABILITIES | <u>238,779</u> | <u>800,455</u> | <u>(561,676)</u> |
| MEMBERS' EQUITY (DEFICIT) | <u>2,427,650</u> | <u>2,526,390</u> | <u>(98,740)</u> |
| TOTAL LIABILITIES AND EQUITY | <u>2,666,429</u> | <u>3,326,845</u> | <u>(660,416)</u> |

DISTRICT OF COLUMBIA PROPERTY INSURANCE FACILITY
BALANCE SHEET
March 31, 2019

| <u>DESCRIPTION</u> | <u>LEDGER ASSETS</u> | <u>NON-LEDGER ASSETS</u> | <u>ASSETS NOT ADMITTED</u> | <u>ADMITTED ASSETS</u> |
|---------------------------------------|--------------------------|------------------------------|--------------------------------|----------------------------|
| <u>ASSETS:</u> | | | | |
| CASH | 2,656,825 | | | 2,656,825 |
| INSTALLMENT PREMIUM RECEIVABLE | 9,836 | | 2,016 | 7,820 |
| PRODUCER COMMISSION RECEIVABLE | - | | | - |
| PREPAID EXPENSES | 3,040 | | 3,040 | - |
| PENSION ASSET | 1,810 | | 1,810 | - |
| ASSESSMENT RECEIVABLE | - | | | - |
| MISCELLANEOUS RECEIVABLE | 1,784 | | | 1,784 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL ASSETS | <u>2,673,295</u> | <u>-</u> | <u>6,866</u> | <u>2,666,429</u> |
| | | | | |
| <u>LIABILITIES AND EQUITY:</u> | | | | |
| <u>RESERVE FOR</u> | | | | |
| UNEARNED PREMIUM | | | | 101,933 |
| ADVANCED PREMIUM | | | | - |
| UNPAID LOSSES | | | | 72,945 |
| UNPAID LOSS ADJUSTMENT EXPENSE | | | | 6,233 |
| UNPAID PREMIUM TAXES | | | | 836 |
| OPERATING EXPENSES: | | | | |
| ACCRUED EXPENSE | | | | 25,612 |
| PENSION LIABILITY | | | | - |
| JIA MANAGEMENT FEES | | | | 28,370 |
| DISTRIBUTION PAYABLE | | | | - |
| OTHER | | | | - |
| AMOUNTS WITHHELD FOR OTHERS | | | | <u>2,850</u> |
| | | | | <hr/> |
| TOTAL LIABILITIES | | | | <u>238,779</u> |
| | | | | <hr/> |
| MEMBERS' EQUITY (DEFICIT) | | | | <u>2,427,650</u> |
| | | | | <hr/> |
| TOTAL LIABILITIES AND EQUITY | | | | <u>2,666,429</u> |

EXHIBIT 2

DISTRICT OF COLUMBIA PROPERTY INSURANCE FACILITY
INCOME STATEMENT AND EQUITY ACCOUNT
March 31, 2019

| <u>DESCRIPTION</u> | <u>QUARTER</u> | <u>YEAR-TO-DATE</u> |
|---------------------------------------|-------------------------|-------------------------|
| <u>UNDERWRITING INCOME:</u> | | |
| PREMIUMS EARNED | <u>47,519</u> | <u>47,519</u> |
| <u>DEDUCTIONS:</u> | | |
| LOSSES INCURRED | (139,218) | (139,218) |
| LOSS EXPENSES INCURRED | (8,887) | (8,887) |
| COMMISSIONS | 1,532 | 1,532 |
| OPERATING EXPENSES INCURRED | 38,968 | 38,968 |
| PREMIUM TAXES INCURRED | <u>836</u> | <u>836</u> |
| TOTAL DEDUCTIONS | <u>(106,769)</u> | <u>(106,769)</u> |
| NET UNDERWRITING GAIN OR (LOSS) | <u>154,288</u> | <u>154,288</u> |
| <u>OTHER INCOME OR (OUTGO):</u> | | |
| NET INVESTMENT INCOME | - | - |
| MISCELLANEOUS INCOME | <u>3,632</u> | <u>3,632</u> |
| TOTAL OTHER INCOME OR (OUTGO) | <u>3,632</u> | <u>3,632</u> |
| <u>EQUITY ACCOUNT:</u> | | |
| BEGINNING MEMBERS' EQUITY (DEFICIT) | 2,268,313 | 2,268,313 |
| NET INCOME OR (LOSS) | 157,920 | 157,920 |
| CHANGE IN MINIMUM PENSION LIABILITY | - | - |
| UNASSIGNED FUNDS (PENSION) | - | - |
| UNASSIGNED FUNDS (ACCUM POST RET BEN) | - | - |
| CHANGE IN ASSETS NOT ADMITTED | 1,417 | 1,417 |
| PRIOR PERIOD CHANGE PER AUDIT | - | - |
| NET ASSESSMENTS OR (DISTRIBUTIONS) | <u>-</u> | <u>-</u> |
| NET CHANGE IN EQUITY | <u>159,337</u> | <u>159,337</u> |
| ENDING MEMBERS' EQUITY (DEFICIT) | <u><u>2,427,650</u></u> | <u><u>2,427,650</u></u> |

District Of Columbia Property Insurance Facility
Members' Account
The Quarter and Year Ending March 31, 2019

Exhibit 3A

| | | Quarter-To-Date | | | | | | |
|---------------------------------------|---|-----------------|-----------|-----------|-----------|----------|------|-----------|
| Item | Description | Policy Year | | | | | | Total |
| | | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| <u>Income Received:</u> | | | | | | | | |
| 1 | Premiums Written | | | | (43) | 43,433 | | 43,390 |
| 2 | Interest | | | | | | | |
| 3 | Miscellaneous | | | | | 3,632 | | 3,632 |
| 4 | Total Income Received | | | | (43) | 47,065 | | 47,022 |
| <u>Expenses Paid:</u> | | | | | | | | |
| 5 | Losses | | | 182,470 | 69,429 | - | | 251,899 |
| 6 | Loss Adjustment Expenses | | 259 | 8,850 | 5,728 | 1,510 | | 16,347 |
| 7 | Commissions | | | | (149) | 1,681 | | 1,532 |
| 8 | Operating Expenses | | | | 30,891 | 3,244 | | 34,135 |
| 9 | Premium Taxes | | | | 1,614 | | | 1,614 |
| 10 | Total Expenses Paid | | 259 | 191,320 | 107,513 | 6,435 | | 305,527 |
| 11 | Net Cash Income | | (259) | (191,320) | (107,556) | 40,630 | | (258,505) |
| <u>Underwriting Reserves</u> | | | | | | | | |
| <u>Deduct Ending Reserves For:</u> | | | | | | | | |
| 12 | Losses | | 34,011 | 3,825 | 31,039 | 4,070 | | 72,945 |
| 13 | Loss Adjustment Expense | | 2,232 | 251 | 3,153 | 597 | | 6,233 |
| 14 | Operating Expenses | | | | 18,400 | 35,582 | | 53,982 |
| 15 | Premium Taxes | | | | | 836 | | 836 |
| 16 | Unearned Premiums | | | | 51,543 | 50,390 | | 101,933 |
| <u>Add Beginning Reserves For:</u> | | | | | | | | |
| 17 | Losses | | 34,011 | 408,242 | 21,809 | | | 464,062 |
| 18 | Loss Adjustment Expense | | 2,232 | 26,720 | 2,515 | | | 31,467 |
| 19 | Operating Expenses | | | | 49,149 | | | 49,149 |
| 20 | Premium Taxes | | | | 1,614 | | | 1,614 |
| 21 | Unearned Premiums | | | | 94,256 | 11,806 | | 106,062 |
| 22 | Change In Underwriting Reserves | | | 430,886 | 65,208 | (79,669) | | 416,425 |
| <u>Other Reserve Changes</u> | | | | | | | | |
| <u>Deduct Beginning Reserves For:</u> | | | | | | | | |
| 23 | Accrued Investment Interest | | | | | | | - |
| 24 | Additional Minimum Pension Liab. | (231,562) | 2,592 | 23,820 | 22,977 | | | (182,173) |
| 25 | Accum Post Ret Benefits | 3,110 | (6,565) | 3,455 | | | | - |
| 26 | Non-Admitted Assets | | | | (8,283) | | | (8,283) |
| <u>Add Ending Reserves For:</u> | | | | | | | | |
| 27 | Accrued Investment Interest | | | | | | | - |
| 28 | Pension: Unassigned Funds (new method) | (231,562) | 2,592 | 23,820 | 22,977 | | | (182,173) |
| 29 | Accum Post Ret Ben: Unassigned Funds (new method) | 3,110 | (6,565) | 3,455 | | | | - |
| 30 | Non-Admitted Assets | | | | | (6,866) | | (6,866) |
| 31 | Change In Pension Liability | - | - | - | - | - | | - |
| 32 | Change in Accum Post Ret Ben | | | | | | | - |
| 33 | Change in Non-Admitted Asset | | | | 8,283 | (6,866) | | 1,417 |
| 34 | Assessments or (Distributions) | | | | | | | |
| 35 | Changes to Pension per SSAP 102 | | | | | | | |
| 36 | Changes Accum Post Ret Benefits per SSAP 92 | | | | | | | |
| 37 | Change In Members' Equity | - | (259) | 239,566 | (34,065) | (45,905) | | 159,337 |
| 38 | Beginning Members' Equity (Deficit) | (41,497) | (223,009) | 816,415 | (121,645) | - | | 430,264 |
| 39 | Beginning Policy Year Rollover | 1,838,049 | | | | | | 1,838,049 |
| 40 | Ending Members' Equity (Deficit) | 1,796,552 | (223,268) | 1,055,981 | (155,710) | (45,905) | - | 2,427,650 |

| Year-To-Date | | | | | | |
|--------------|---------|-----------|-----------|----------|------|-----------|
| Policy Year | | | | | | Total |
| 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| | | | (43) | 43,433 | | 43,390 |
| | | | | 3,632 | | 3,632 |
| | | | (43) | 47,065 | | 47,022 |
| | | 182,470 | 69,429 | | | 251,899 |
| | 259 | 8,850 | 5,728 | 1,510 | | 16,347 |
| | | | (149) | 1,681 | | 1,532 |
| - | - | - | 30,891 | 3,244 | | 34,135 |
| | | | 1,614 | | | 1,614 |
| | 259 | 191,320 | 107,513 | 6,435 | | 305,527 |
| | (259) | (191,320) | (107,556) | 40,630 | | (258,505) |
| | | | | | | |
| | 34,011 | 3,825 | 31,039 | 4,070 | | 72,945 |
| | 2,232 | 251 | 3,153 | 597 | | 6,233 |
| | | | 18,400 | 35,582 | | 53,982 |
| | | | | 836 | | 836 |
| | | | 51,543 | 50,390 | | 101,933 |
| | | | | | | |
| | 34,011 | 408,242 | 21,809 | | | 464,062 |
| | 2,232 | 26,720 | 2,515 | | | 31,467 |
| | | | 49,149 | | | 49,149 |
| | | | 1,614 | | | 1,614 |
| | | | 94,256 | 11,806 | | 106,062 |
| | | 430,886 | 65,208 | (79,669) | | 416,425 |
| | | | | | | |
| | | | | | | - |
| (231,562) | 2,592 | 23,820 | 22,977 | | | (182,173) |
| 3,110 | (6,565) | 3,455 | | | | - |
| | | | (8,283) | | | (8,283) |
| | | | | | | |
| | | | | | | - |
| (231,562) | 2,592 | 23,820 | 22,977 | | | (182,173) |
| 3,110 | (6,565) | 3,455 | | | | - |
| | | | | (6,866) | | (6,866) |
| | | | | | | |
| - | - | - | - | - | | - |
| | | | | | | - |
| | | | 8,283 | (6,866) | | 1,417 |
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District Of Columbia Property Insurance Facility
Statistical Report Of Premiums
The Quarter and Year Ending March 31, 2019

Exhibit 4A

| | | Quarter-To-Date | | | | | ADVANCE | Total |
|------------------------------------|--------------|-----------------|------|------|----------|--------|---------|---------|
| Item | Description | 2015 | 2016 | 2017 | 2018 | 2019 | | |
| <u>Premiums Written</u> | | | | | | | | |
| 1 | Fire | | | | (700.00) | 23,562 | | 22,862 |
| 2 | Allied Lines | | | | (49.00) | 2,963 | | 2,914 |
| 3 | Homeowners | | | | 706 | 16,908 | | 17,614 |
| 4 | Total | | | | (43) | 43,433 | - | 43,390 |
| <u>Beginning Unearned Premiums</u> | | | | | | | | |
| 5 | Fire | | | | 39,759 | 4,392 | | 44,151 |
| 6 | Allied Lines | | | | 5,244 | 825 | | 6,069 |
| 7 | Homeowners | | | | 49,253 | 6,589 | | 55,842 |
| 8 | Total | | | | 94,256 | 11,806 | - | 106,062 |
| <u>Ending Unearned Premiums</u> | | | | | | | | |
| 9 | Fire | | | | 19,913 | 25,246 | | 45,159 |
| 10 | Allied Lines | | | | 2,666 | 3,362 | | 6,028 |
| 11 | Homeowners | | | | 28,964 | 21,782 | | 50,746 |
| 12 | Total | | | | 51,543 | 50,390 | - | 101,933 |
| <u>Earned Premiums</u> | | | | | | | | |
| 13 | Fire | | | | 19,146 | 2,708 | - | 21,854 |
| 14 | Allied Lines | | | | 2,529 | 426 | - | 2,955 |
| 15 | Homeowners | | | | 20,995 | 1,715 | - | 22,710 |
| 16 | Total | | | | 42,670 | 4,849 | - | 47,519 |

| Year-To-Date | | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|---------|
| Policy Year | ADVANCE | | | | | Total |
| <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | |
| | | | (700.00) | 23,562 | | 22,862 |
| | | | (49.00) | 2,963 | | 2,914 |
| | | | 706 | 16,908 | | 17,614 |
| | | | (43) | 43,433 | - | 43,390 |
| | | | | | | |
| | | | 39,759 | 4,392 | | 44,151 |
| | | | 5,244 | 825 | | 6,069 |
| | | | 49,253 | 6,589 | | 55,842 |
| | | | 94,256 | 11,806 | - | 106,062 |
| | | | | | | |
| | | | 19,913 | 25,246 | | 45,159 |
| | | | 2,666 | 3,362 | | 6,028 |
| | | | 28,964 | 21,782 | | 50,746 |
| | | | 51,543 | 50,390 | - | 101,933 |
| | | | | | | |
| | | | 19,146 | 2,708 | - | 21,854 |
| | | | 2,529 | 426 | - | 2,955 |
| | | | 20,995 | 1,715 | - | 22,710 |
| | | | 42,670 | 4,849 | - | 47,519 |

District Of Columbia Property Insurance Facility
Statistical Report Of Losses
The Quarter and Year Ending March 31, 2019

Exhibit 4B

| Item | Description | Quarter-To-Date | | | | | Total | Year-To-Date | | | | | Total |
|-------------------------------------|-----------------------------|-----------------|--------|-----------|---------|-------|-----------|--------------|--------|-----------|---------|-------|-----------|
| | | Policy Year | | | | | | Policy Year | | | | | |
| | | 2015 | 2016 | 2017 | 2018 | 2019 | | 2015 | 2016 | 2017 | 2018 | 2019 | |
| <u>Paid Losses</u> | | | | | | | | | | | | | |
| 1 | Fire | | - | 181,994 | - | - | 181,994 | | - | 181,994 | - | - | 181,994 |
| 2 | Allied Lines | | - | - | 476 | - | 476 | | - | - | 476 | - | 476 |
| 3 | Homeowners | | - | 476 | 68,953 | - | 69,429 | | - | 476 | 68,953 | - | 69,429 |
| 4 | Total | | - | 182,470 | 69,429 | - | 251,899 | | - | 182,470 | 69,429 | - | 251,899 |
| <u>Ending Loss Reserves</u> | | | | | | | | | | | | | |
| 5 | Fire | | - | - | 4,274 | 1,957 | 6,231 | | | | 4,274 | 1,957 | 6,231 |
| 6 | Allied Lines | | - | - | 4,791 | 379 | 5,170 | | | | 4,791 | 379 | 5,170 |
| 7 | Homeowners | | 34,011 | 3,825 | 21,974 | 1,734 | 61,544 | | 34,011 | 3,825 | 21,974 | 1,734 | 61,544 |
| 8 | Total | | 34,011 | 3,825 | 31,039 | 4,070 | 72,945 | | 34,011 | 3,825 | 31,039 | 4,070 | 72,945 |
| <u>Beginning Loss Reserves</u> | | | | | | | | | | | | | |
| 9 | Fire | | - | 197,484 | 5,780 | | 203,264 | | - | 197,484 | 5,780 | | 203,264 |
| 10 | Allied Lines | | - | - | 1,083 | | 1,083 | | - | - | 1,083 | | 1,083 |
| 11 | Homeowners | | 34,011 | 210,758 | 14,946 | | 259,715 | | 34,011 | 210,758 | 14,946 | | 259,715 |
| 12 | Total | | 34,011 | 408,242 | 21,809 | - | 464,062 | | 34,011 | 408,242 | 21,809 | - | 464,062 |
| <u>Incurred Losses</u> | | | | | | | | | | | | | |
| 13 | Fire | | - | (15,490) | (1,506) | 1,957 | (15,039) | | - | (15,490) | (1,506) | 1,957 | (15,039) |
| 14 | Allied Lines | | - | - | 4,184 | 379 | 4,563 | | - | - | 4,184 | 379 | 4,563 |
| 15 | Homeowners | | - | (206,457) | 75,981 | 1,734 | (128,742) | | - | (206,457) | 75,981 | 1,734 | (128,742) |
| 16 | Total | | - | (221,947) | 78,659 | 4,070 | (139,218) | | - | (221,947) | 78,659 | 4,070 | (139,218) |
| <u>Ending IBNR Loss Reserves</u> | | | | | | | | | | | | | |
| 17 | Fire | | | | 4,274 | 1,957 | 6,231 | | | | 4,274 | 1,957 | 6,231 |
| 18 | Allied Lines | | | | 791 | 379 | 1,170 | | | | 791 | 379 | 1,170 |
| 19 | Homeowners | | | | 4,864 | 1,734 | 6,598 | | | | 4,864 | 1,734 | 6,598 |
| 20 | Total (Included In Item 8) | | | | 9,929 | 4,070 | 13,999 | | | | 9,929 | 4,070 | 13,999 |
| <u>Beginning IBNR Loss Reserves</u> | | | | | | | | | | | | | |
| 21 | Fire | | | | 5,780 | | 5,780 | | | | 5,780 | | 5,780 |
| 22 | Allied Lines | | | | 1,083 | | 1,083 | | | | 1,083 | | 1,083 |
| 23 | Homeowners | | | | 6,946 | | 6,946 | | | | 6,946 | | 6,946 |
| 24 | Total (Included In Item 12) | | | | 13,809 | - | 13,809 | | | | 13,809 | - | 13,809 |

District Of Columbia Property Insurance Facility
Statistical Report Of Loss Adjustment Expenses
The Quarter and Year Ending March 31, 2019

Exhibit 4C

| Item | Description | Quarter-To-Date | | | | | Total |
|--|--------------|-----------------|-------|----------|-------|-------|---------|
| | | Policy Year | | | | | |
| | | 2015 | 2016 | 2017 | 2018 | 2019 | |
| <u>Paid Loss Expenses</u> | | | | | | | |
| 1 | Fire | | - | 5,830 | 53 | 656 | 6,539 |
| 2 | Allied Lines | | - | - | 913 | 145 | 1,058 |
| 3 | Homeowners | | 259 | 3,020 | 4,762 | 709 | 8,750 |
| 4 | Total | | 259 | 8,850 | 5,728 | 1,510 | 16,347 |
| <u>Ending Loss Expense Reserves</u> | | | | | | | |
| 5 | Fire | | - | - | 558 | 256 | 814 |
| 6 | Allied Lines | | - | - | 835 | 114 | 949 |
| 7 | Homeowners | | 2,232 | 251 | 1,760 | 227 | 4,470 |
| 8 | Total | | 2,232 | 251 | 3,153 | 597 | 6,233 |
| <u>Beginning Loss Expense Reserves</u> | | | | | | | |
| 9 | Fire | | - | 12,895 | 755 | - | 13,650 |
| 10 | Allied Lines | | - | - | 325 | - | 325 |
| 11 | Homeowners | | 2,232 | 13,825 | 1,435 | - | 17,492 |
| 12 | Total | | 2,232 | 26,720 | 2,515 | - | 31,467 |
| <u>Incurred Loss Expenses</u> | | | | | | | |
| 13 | Fire | | - | (7,065) | (144) | 912 | (6,297) |
| 14 | Allied Lines | | - | - | 1,423 | 259 | 1,682 |
| 15 | Homeowners | | 259 | (10,554) | 5,087 | 936 | (4,272) |
| 16 | Total | | 259 | (17,619) | 6,366 | 2,107 | (8,887) |

| Year-To-Date | | | | | |
|--|-------|----------|-------|-------|---------|
| Policy Year | | | | | |
| 2015 | 2016 | 2017 | 2018 | 2019 | Total |
| <u>Paid Loss Expenses</u> | | | | | |
| | - | 5,830 | 53 | 656 | 6,539 |
| | - | - | 913 | 145 | 1,058 |
| | 259 | 3,020 | 4,762 | 709 | 8,750 |
| | 259 | 8,850 | 5,728 | 1,510 | 16,347 |
| <u>Ending Loss Expense Reserves</u> | | | | | |
| | - | | 558 | 256 | 814 |
| | - | | 835 | 114 | 949 |
| | 2,232 | 251 | 1,760 | 227 | 4,470 |
| | 2,232 | 251 | 3,153 | 597 | 6,233 |
| <u>Beginning Loss Expense Reserves</u> | | | | | |
| | - | 12,895 | 755 | - | 13,650 |
| | - | - | 325 | - | 325 |
| | 2,232 | 13,825 | 1,435 | - | 17,492 |
| | 2,232 | 26,720 | 2,515 | - | 31,467 |
| <u>Incurred Loss Expenses</u> | | | | | |
| | - | (7,065) | (144) | 912 | (6,297) |
| | - | - | 1,423 | 259 | 1,682 |
| | 259 | (10,554) | 5,087 | 936 | (4,272) |
| | 259 | (17,619) | 6,366 | 2,107 | (8,887) |

District Of Columbia Property Insurance Facility
Computation Of Case & IBNR Loss Reserves As Of
March 31, 2019
Policy Year

| <u>Loss Case Reserves</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>Total</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Fire | - | - | - | - | - | - | - |
| Allied Lines | - | - | - | - | 4,000 | - | 4,000 |
| Homeowners | - | - | 34,011 | 3,825 | 17,109 | - | 54,945 |
| Total | - | - | 34,011 | 3,825 | 21,109 | - | 58,945 |

| <u>Loss IBNR Reserves</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>Total</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Fire | - | - | - | - | 4,273 | 1,957 | 6,230 |
| Allied Lines | - | - | - | - | 790 | 379 | 1,169 |
| Homeowners | - | - | - | - | 4,863 | 1,733 | 6,596 |
| Total | - | - | - | - | 9,926 | 4,069 | 13,995 |

| <u>Total Loss Reserves</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>Total</u> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Fire | - | - | - | - | 4,273 | 1,957 | 6,230 |
| Allied Lines | - | - | - | - | 4,790 | 379 | 5,169 |
| Homeowners | - | - | 34,011 | 3,825 | 21,972 | 1,733 | 61,541 |
| Total | - | - | 34,011 | 3,825 | 31,035 | 4,069 | 72,940 |

District Of Columbia Property Insurance Facility
Computation Of Allocated And Unallocated Loss Adjustment Expense Reserves
March 31, 2019
Policy Year

| Loss Adjustment Expense Reserves | | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | Allocated <u>Total</u> | Unallocated <u>Total</u> | LOB <u>Total</u> |
|-------------------------------------|--------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------|-----------------------------|---------------------|
| <u>Allocated:</u> | | | | | | | | | | |
| Fire - Case | 2.65% | - | - | - | - | - | - | - | | |
| Fire - IBNR | 5.30% | - | - | - | - | 226 | 104 | 330 | | 330 |
| Allied - Case | 10.28% | - | - | - | - | 411 | - | 411 | | |
| Allied - IBNR | 20.55% | - | - | - | - | 162 | 78 | 240 | | 651 |
| Homeowners - Case | 2.83% | - | - | 963 | 108 | 484 | - | 1,555 | | |
| Homeowners - IBNR | 5.66% | - | - | - | - | 275 | 98 | 373 | | 1,928 |
| Subtotal | | - | - | 963 | 108 | 1,558 | 280 | 2,909 | | 2,909 |

Unallocated:

| | | | | | | | | | | |
|-------------------|-------|---|---|-------|-----|-------|-----|--|-------|-------|
| Fire - Case | 3.88% | - | - | - | - | - | - | | - | |
| Fire - IBNR | 7.76% | - | - | - | - | 332 | 152 | | 484 | 484 |
| Allied - Case | 4.71% | - | - | - | - | 188 | - | | 188 | |
| Allied - IBNR | 9.41% | - | - | - | - | 74 | 36 | | 110 | 298 |
| Homeowners - Case | 3.73% | - | - | 1,269 | 143 | 638 | - | | 2,050 | |
| Homeowners - IBNR | 7.46% | - | - | - | - | 363 | 129 | | 492 | 2,542 |
| Subtotal | | - | - | 1,269 | 143 | 1,595 | 317 | | 3,324 | 3,324 |
| Total | | - | - | 2,232 | 251 | 3,153 | 597 | | | 6,233 |

Summary By Line

| Expense Reserves | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>Total</u> |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Fire | - | - | - | - | 558 | 256 | 814 |
| Allied Lines | - | - | - | - | 835 | 114 | 949 |
| Homeowners | - | - | 2,232 | 251 | 1,760 | 227 | 4,470 |
| Total | - | - | 2,232 | 251 | 3,153 | 597 | 6,233 |