Florida Department of Financial Services, Division of Rehabilitation and Liquidation

American Capital Assurance Corp. in Liquidation Statement of Affairs 12/31/2022

	Estimated Realizable Value
ASSE	TS
Pooled Cash in SPIA Due from the Admin Fund Accrued Interest Receivable Reinsurance Recoverable Accounts Receivable Allowance - Accounts Receivables Long Term Investments Advance to Guaranty Associations Total Assets	\$21,595,772.29 29,508.70 56,279.55 2,767,404.50 (2,767,404.50) 418,850.83 30,730,027.43 \$52,830,438.80
LIABILI	TIES
Class 1 Administrative Claims Class 2 Loss Claims Class 2 Loss Claims Class 2 - Guaranty Associations Class 2 - Other Class 3 Unearned Premium Claims under Non-assessable Policies Class 3 - Guaranty Associations Class 3 - Other Class 5 Employee Claims Class 6 General Creditor Claims Class 6 - Other Class 7 State & Local Government Claims Class 8 Late Filed Claims Class 9 Surplus Notes/Unearned Premium Claims under Assessable Policies Class 9 - Other	13,122,443.54 385,410,258.85 24,500.00 31,041,037.95 5,166,354.09 14,003.00 95,372,710.60 37,264.77 19,187.50 11,935,758.39
EQUI	гү
Contributed Equity - State of Florida Estate Equity Excess (Deficiency) of Assets over Liabilities Total Liabilities and Equity	196,880.10 (489,509,959.99) (\$489,313,079.89) \$52,830,438.80

Florida Department of Financial Services, Division of Rehabilitation and Liquidation

American Capital Assurance Corp. in Liquidation Statement of Cash Receipts and Disbursements From the Date of Liquidation through 12/31/2022

CASH RECEIPTS		Fiscal Year	Since Date of
Premium Collections		to Date	Liquidation
Reinsurance Recoveries 6,387,629.76 17,786,875.15 Agents' Balances Recoveries 0.00 3231,842.14 Subrogation and Salvage Recoveries 0.00 138,429.71 Litigation Recoveries 502,066.79 1,345,378.25 Other Collections / Recoveries 258.46 6,889,955.01 25,816,995.58 Interest and Dividend Receipts 115,139.44 445,031.60 5,373,475.52 Sale of Short Term Investment 0.00 0.373,475.52 538 of Short Term Investment 85,984.41 244,038.99 Receipts From Investment Activities 201,123.85 6,062,546.11 704,030.268 379,641.69 Total Cash Receipts 79,037.626 79,767.27 56,752.72 50,752.72			
Agents Balances Recoveries 0.00 3,213,48-2.14 Subrogation and Salvage Recoveries 0.00 75.08 Tax Recoveries 50,066.79 1,345,378.25 Other Collections / Recoveries 50,066.79 1,345,378.25 Other Collections / Recoveries 528,46 2,813,196.18 Receipts Before Investment Activities 6,889,955.01 25,816,995.58 Interest and Dividend Receipts 115,139,44 445,031,60 Sale of Short Term Investment 0.00 5,373,475.52 Sale of Long Term Investment 0.00 5,373,475.52 Sale of Long Term Investment 20,1123.85 6,062,546.11 Total Cash Receipts 7,091,078.86 31,879,541.69 CASH DISBURSEMENTS & DISTRIBUTIONS Professional Fees and Expenses 79,337.62 571,627.27 Salaries and Fringe Benefits 79,972.90 1,280,238.80 Employee Welfare 592.02 571,627.27 Salaries and Fringe Benefits 79,972.90 1,280,238.80 Employee Welfare 592.02 5,745,94 Travel Expenses 686.63 9,356.89 Admin Expenses 686.63 9,356.89 Admin Expenses 686.63 9,356.89 Admin Expenses 686.63 9,356.89 Admin Expenses 10,873.43 195,019.90 Rent, Building and Equipment 2,287.27 5,523.15 Disbursements 10,873.43 195,019.90 Rent, Building and Equipment 2,287.27 5,523.15 Disbursements 10,873.43 195,019.90 Rent of Creditors Claims (Class 1) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Loss Claims (Class 3) 0.00 0.00 Condended Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 General Creditors Claims (Class 6) 0.00 0.00 Class 9 0.00 0.00 0.00 Class 9 0.00 0.00 0.00 Class 9 0.00 0.00 0.00 Early Access-Guaranty Associations 174,148.53 32,902,886.75 Professional Expenses 10,399.43 71,102.13 Disbursements & Distributions Before Investment Activities 174,148.53 32,902,886.85 Net Increase (Decrease) in Cash 14,689,241.39 19,102,043.59 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48			
Subrogation and Salvage Recoveries 0.00 138,429.71 Libigation Recoveries 500,066.79 1,345,378.25 Other Collections / Recoveries 288.46 2,813,196.18 Receipts Before Investment Activities 6,889,955.01 25,816,995.58 Interest and Dividend Receipts 115,139.44 445,031.60 Sale of Short Term Investment 0.00 5,373,475.52 Sale of Long Term Investment Activities 201,123.85 6,062,346.11 Total Cash Receipts From Investment Activities 201,123.85 6,062,346.11 Total Cash Receipts From Investment Activities 201,123.85 6,062,346.11 Total Cash Receipts From Investment Activities 201,123.85 6,062,346.11 Total Cash Receipts 79,9337.62 576,672.77 Porticular Cash Cash Distributions 79,9337.62 576,672.72 Porticular Cash Cash Cash Cash Cash Cash Cash Cash			
Litigation Recoveries Tark Recoveries Carbon For Collections / Recoveries Receipts Before Investment Activities Carbon For Investment For Collections (Cass 1) Sale of Short Term Investment Sale of Short Term Investment Sale of Long Term Investment Sale of Long Term Investment Receipts From Investment Activities Carbon For Investment Activities Sale of Long Term Investment Receipts Term Investment Activities Receipts Term Investment Activities Sale of Long Sale Sale Sale Sale Sale Sale Sale Sale			
Tax Recoveries			
Other Collections / Recoveries 258.46 2,813,196.18 Receipts Before Investment Activities 6,889,955.01 25,816,995.58 Interest and Dividend Receipts 115,139.44 445,031.60 Sale of Short Term Investment 85,984.41 244,038.99 Receipts From Investment Activities 201,123.85 6,662,546.11 Total Cash Receipts 7,091,078.86 31,879,541.69 CASH DISBURSEMENTS & DISTRIBUTIONS 79,337.62 571,627.27 Professional Fees and Expenses 79,937.20 1,280,235.80 Employee Welfare 592.02 5,045.94 Travel Expenses 686.63 9,566.89 Admin Expenses 10,873.43 195,199.49 Rent, Building and Equipment 2,287.27 5,552.31 Taxes (100.99) 683.15 Distributions 174,148.53 2,490,286.75 Distributions 0.00 0.00 Cast Gainins (Class 2) 0.00 0.00 Unearned Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Employee Claims (Class 5) 0.00 <t< td=""><td></td><td></td><td></td></t<>			
Receipts Before Investment Activities			
Sale of Short Term Investment 9,373,475,52 Sale of Long Term Investment 85,984,41 244,938,99 Receipts From Investment Activities 201,123,85 6,062,546,11 Total Cash Receipts 7,091,078,86 31,879,541,69 CASH DISBURSEMENTS & DISTRIBUTIONS ***Professional Fees and Expenses 79,337,62 571,627,27 Salaries and Fringe Benefits 79,972.90 1,280,235,80 Employee Welfare 592.02 5,045,94 Travel Expenses 686,63 9,526,89 Admin Expenses 501,65 422,595,49 Rent, Building and Equipment 2,287,27 5,552,31 Taxes (102,99) 683,15 Distributions 344,48,53 2,490,286,75 Administrative Claims (Class 1) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Unearmed Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Covernment Claims (Class 5) 0.00 0.00 Government Claims (Class 5) 0.00 0.00 Class 9) 0.00 0.00			
Sale of Long Term Investment Recipits From Investment Activities 20,1,23.85 6,062,546.11 Total Cash Receipts 7,091,078.86 31,879,541.69 CASH DISBURSEMENTS & DISTRIBUTIONS Professional Fees and Expenses 79,337.62 571,627.27 Salaries and Firinge Benefits 79,972.90 1,280,235.80 Employee Welfare 592.02 5,045.94 Travel Expenses 686.63 9,526.89 Admin Expenses 501.65 422,595.49 Equipment and Furniture Expenses 10,873.43 195,019.90 Rent, Building and Equipment 2,287.27 5,552.31 Taxes (102.99) 683.15 Disbributions 3,000 0.00 Administrative Claims (Class 1) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Unearmed Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Employee Claims (Class 5) 0.00 0.00 General Creditors Claims (Class 7) 0.00 0.00 Late Flied Claims (Class 7) 0.00 0.00 Late Flied Claims (Class 7) 0.00<			
Receipts From Investment Activities 201,123.85 6,062,546.11 Total Cash Receipts 7,091,078.86 31,879,541.69 CASH DISBURSEMENTS & DISTRIBUTIONS 7,091,078.86 31,879,541.69 Professional Fees and Expenses 79,337.62 571,627.27 Salaries and Fringe Benefits 79,972.90 1,280,235.80 Employee Welfare 592.02 5,045.94 Travel Expenses 686.63 9,526.89 Admin Expenses 501.65 422,595.49 Equipment and Furniture Expenses 10,873.43 195,019.90 Rent, Building and Equipment 2,287.27 5,552.31 Taxes (102.99) 683.15 Distributions Administrative Claims (Class 1) 0.00 0.00 Administrative Claims (Class 1) 0.00 0.00 0.00 Loss Claims (Class 2) 0.00 0.0			
Total Cash Receipts 7,091,078.86 31,879,541.69	_		
CASH DISBURSEMENTS & DISTRIBUTIONS Professional Fees and Expenses 79,337.62 571,627.27 53laries and Fringe Benefits 79,972.90 1,280,235.80 Employee Welfare 592.02 5,045.94 Travel Expenses 686.63 9,526.89 Admin Expenses 686.63 9,526.89 Admin Expenses 501.65 422,595.49 Equipment and Furniture Expenses 10,873.43 195,019.90 Rent, Building and Equipment 2,287.27 5,552.31 Taxes (100.99) 683.15 174,148.53 2,490,286.75 174,148.53 2,490,286.75 174,148.53 2,490,286.75 174,148.53 174,1	•		
Professional Fees and Expenses 79,337,62 571,627.27 Salaries and Fringe Benefits 79,972.90 1,280,235.80 Employee Welfare 592.02 5,045.94 Travel Expenses 686.63 9,526.89 Admin Expenses 501.65 422,595.49 Equipment and Furniture Expenses 10,873.43 195,019.90 Rent, Building and Equipment 2,287.27 5,552.31 Taxes (100.99) 683.15 Disbrusements 174,148.53 2,490,286.75 Distributions Administrative Claims (Class 1) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Unearmed Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Employee Claims (Class 6) 0.00 0.00 Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 30,430,000.00 Class 9) 0.00 0.00 30,430,000.00 Total Distributed 0.00 3	Total Cash Receipts	/,091,0/8.86	31,8/9,541.69
Salaries and Fringe Benefits 79,972.90 1,280,235.80 Employee Welfare 592.02 5,045.94 Travel Expenses 686.63 9,526.89 Admin Expenses 501.65 422,595.49 Equipment and Furniture Expenses 10,873.43 195,019.90 Rent, Building and Equipment 2,287.27 5,552.31 Taxes (102.99) 683.15 Disbrusements 174,148.53 2,490,286.75 Distributions Administrative Claims (Class 1) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Unearned Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Employee Claims (Class 5) 0.00 0.00 General Creditors Claims (Class 6) 0.00 0.00 Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 30,430,000.00 Class 9) 0.00 0.00 0.00 Early Access-Guaranty Associations		70 227 62	F74 607 07
Employee Welfare			
Travel Expenses 686.63 9,526.89 Admin Expenses 50.65 422,595.49 Equipment and Furniture Expenses 10,873.43 195,019.90 Rent, Building and Equipment 2,287.27 5,552.31 Taxes (100.99) 683.15 Disbrusements 174,148.53 2,490,286.75 Distributions 74,148.53 2,490,286.75 Administrative Claims (Class 1) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Employee Claims (Class 5) 0.00 0.00 General Creditors Claims (Class 6) 0.00 0.00 Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 7) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 30,430,000.00 Class 9) 0.00 30,430,000.00 Early Access-Guaranty Associations 10,00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Inve			
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Taxes (102.99) 683.15 Disbursements 174,148.53 2,490,286.75 Distributions 3000 0.00 Administrative Claims (Class 1) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Unearned Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Employee Claims (Class 5) 0.00 0.00 General Creditors Claims (Class 6) 0.00 0.00 Government Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 0.00 (Class 9) 0.00 30,430,000.00 Early Access-Guaranty Associations 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,	Equipment and Furniture Expenses	10,873.43	
Disbursements 174,148.53 2,490,286.75 Distributions Administrative Claims (Class 1) 0.00 0.00 Loss Claims (Class 2) 0.00 0.00 Unearned Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Employee Claims (Class 5) 0.00 0.00 General Creditors Claims (Class 6) 0.00 0.00 Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 30,430,000.00 Class 9) 0.00 30,430,000.00 Early Access-Guaranty Associations 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.	, , ,		5,552.31
Distributions	Taxes		
Administrative Claims (Class 1) 0.00 0.00 1.000	Disbursements	174,148.53	2,490,286.75
Loss Claims (Class 2) 0.00 0.00 Unearned Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Employee Claims (Class 5) 0.00 0.00 General Creditors Claims (Class 6) 0.00 0.00 Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 30,430,000.00 (Class 9) 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 8 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash 0.00 3,605,485.89 Adjustments to Beginning Cash Balance 14,689,241.39		0.00	0.00
Unearned Premium-Non-Assessable Policies Claims (Class 3) 0.00 0.00 Employee Claims (Class 5) 0.00 0.00 General Creditors Claims (Class 6) 0.00 0.00 Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 0.00 (Class 9) 0.00 30,430,000.00 Early Access-Guaranty Associations 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash 0.00 3,605,485.89 Adjustments to Beginning Cash Balance 14,689,241.39 22,707,529.48			
Employee Claims (Class 5) 0.00 0.00 General Creditors Claims (Class 6) 0.00 0.00 Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 0.00 (Class 9) 0.00 30,430,000.00 Early Access-Guaranty Associations 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 8 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash 0.00 3,605,485.89 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48			
General Creditors Claims (Class 6) 0.00 0.00 Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims (Class 9) 0.00 0.00 Early Access-Guaranty Associations 0.00 30,430,000.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: Beginning Cash Beginning Cash 14,689,241.39 19,102,043.59 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48			
Government Claims (Class 7) 0.00 0.00 Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 0.00 (Class 9) 0.00 30,430,000.00 Early Access-Guaranty Associations 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 8 14,689,241.39 19,102,043.59 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48			
Late Filed Claims (Class 8) 0.00 0.00 Surplus Notes/Unearned Premium-Assessable Policies Claims 0.00 0.00 (Class 9) 0.00 30,430,000.00 Early Access-Guaranty Associations 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: Beginning Cash Balance: 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash Balance 14,689,241.39 19,102,043.59 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48			
(Class 9) 0.00 0.00 Early Access-Guaranty Associations 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: Beginning Cash 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash 0.00 3,605,485.89 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48	Late Filed Claims (Class 8)	0.00	0.00
Early Access-Guaranty Associations 0.00 30,430,000.00 Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash Balance 14,689,241.39 19,102,043.59 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48			
Total Distributed 0.00 30,430,000.00 Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash Balance 0.00 3,605,485.89 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48	, ,		
Disbursements & Distributions Before Investment Activities 174,148.53 32,920,286.75 Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash Balance 14,689,241.39 22,707,529.48	•	1	
Financial Expenses 10,399.43 71,012.13 Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 8 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash 0.00 3,605,485.89 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48	Total Distributed	0.00	30,430,000.00
Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash Adjustments to Beginning Cash Balance 14,689,241.39 22,707,529.48	Disbursements & Distributions Before Investment Activities	174,148.53	32,920,286.75
Disbursements for Investment Activities 10,399.43 71,012.13 Total Cash Disbursements & Distributions 184,547.96 32,991,298.88 Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 32,991,298.88 14,689,241.39 19,102,043.59 Beginning Cash Beginning Cash Adjustments to Beginning Cash Adjustments to Beginning Cash Balance 14,689,241.39 19,102,043.59 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48	Financial Expenses	10,399.43	71,012.13
Net Increase (Decrease) in Cash 6,906,530.90 (1,111,757.19) Beginning Cash Balance: 3,102,043.59 14,689,241.39 19,102,043.59 Beginning Cash Adjustments to Beginning Cash Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48	Disbursements for Investment Activities	10,399.43	71,012.13
Beginning Cash Balance: 14,689,241.39 19,102,043.59 Beginning Cash 0.00 3,605,485.89 Adjustments to Beginning Cash Balance 14,689,241.39 22,707,529.48	Total Cash Disbursements & Distributions	184,547.96	32,991,298.88
Beginning Cash Balance: 14,689,241.39 19,102,043.59 Beginning Cash 0.00 3,605,485.89 Adjustments to Beginning Cash Balance 14,689,241.39 22,707,529.48	Not Ingrange (Degrange) in Cook	6 000 500 00	/4 444 757 400
Beginning Cash 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash 0.00 3,605,485.89 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48	Net Increase (Decrease) in Cash	6,906,530.90	(1,111,757.19)
Beginning Cash 14,689,241.39 19,102,043.59 Adjustments to Beginning Cash 0.00 3,605,485.89 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48	Beginning Cash Balance:		
Adjustments to Beginning Cash 0.00 3,605,485.89 Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48		14,689.241.39	19,102.043.59
Adjusted Beginning Cash Balance 14,689,241.39 22,707,529.48			
Ending Cash Balance 21,595,772.29 21,595,772.29			
	Ending Cash Balance	21,595,772.29	21,595,772.29

Florida Department of Financial Services, Division of Rehabilitation and Liquidation American Capital Assurance Corp., in Liquidation

Schedule of Accrued Interest Receivable For the Six Months Ended December 31, 2022

Accrued Interest Receivable

			Balance			
Description			7/1/22	Accrued	Received	12/31/22
State Treasury	SPIA, 4-20-0-010000-00000		6,356.81	116,362.47	(93,210.58)	29,508.70
		Totals:	6,356.81	116,362.47	(93,210.58)	29,508.70

Florida Department of Financial Services, Division of Rehabilitation and Liquidation American Capital Assurance Corporation in Liquidation Schedule of Reinsurance Recoverables - Net of Allowance

For Six Months Ended December 31, 2022

Reinsurance Recoverables

Recovery Agent	7/1/22	Billed	Recovered	Adjustments	12/31/22
Receiver	56,279.55	6,387,629.76	(6,387,629.76)		56,279.55
Total	56,279,55	6,387,629,76	(6,387,629,76)	0.00	56,279,55

Allowance Reinsurance

Recovery Agent	7/1/22	Increases	Decreases	12/31/2022
Receiver	0.00	0.00		0.00
Total	0.00	0.00	0.00	0.00

Reinsurance Recoverables - Net of Allowance ______56,279.55

Florida Department of Financial Services, Division of Rehabilation and Liquidation American Capital Assurance Corp., in Liquidation

Schedule of Accounts Receivable

For the Six Months Ended December 31, 2022

Other Collection, Recovery Receivable

	Balance	Adjustments/	Balance
Description	7/1/22	Payments	12/31/22
Federal Income Tax Refunds 2016 & 2017 Amended Returns	2,767,404.50	0.00	2,767,404.50
	2,767,404.50	0.00	2,767,404.50

Allowance - Other Collection, Recovery Receivable

	Balance	Adjustments/	Balance
Description	7/1/22	Payments	12/31/22
Federal Income Tax Refunds 2016 & 2017 Amended Returns	(2,767,404.50)	0.00	(2,767,404.50)
	(2,767,404.50)	0.00	(2,767,404.50)

Total Other Collection, Recovery Receivable - Net of Allowances 0.00

Florida Department of Financial Services, Division of Rehabilitation and Liquidation American Capital Assurance Corp., in Liquidation

Schedule of Long Term Investments

For the Six Months Ended December 31, 2022

Bonds

	Balance	Adjustments			Balance
Description	7/1/22	Deposits/Transfers	Interest	Distributions/Fees	12/31/22
Raymond James	330,935.05	2,122.78	0.00	0.00	333,057.83
	330,935.05	2,122.78	0.00	0.00	333,057.83

Real Estate Investments

	Balance	Adjustments/			Balance
Description	7/1/22	Fees	Interest	Distributions	12/31/22
DCR VII Investments	139,309.00	32,468.41	0.00	(85,984.41)	85,793.00
	139,309.00	32,468.41	0.00	(85,984.41)	85,793.00

Total Long Term Investments

418,850.83

Florida Department of Financial Services, Division of Rehabilitation and Liquidation

American Capital Assurance Corp., in Liquidation Schedule of Advance to Guaranty Associations For the Six Months Ended December 31, 2022

Advance to Guaranty Associations

	Balance			Balance
Description	7/1/22	Advanced	Recovered	12/31/22
North Carolina (1)	300,027.43	0.00	0.00	300,027.43
Florida (FIGA)	26,600,000.00	0.00	0.00	26,600,000.00
Texas	2,800,000.00	0.00	0.00	2,800,000.00
South Carolina	670,000.00	0.00	0.00	670,000.00
Louisiana	350,000.00	0.00	0.00	350,000.00
Georgia	10,000.00	0.00	0.00	10,000.00
Totals:	30,730,027.43	0.00	0.00	30,730,027.43
i Otais.	30,730,027.43	0.00	0.00	30,730,027.43

⁽¹⁾ This statutory deposit was transferred to the North Carolina Insurance Guaranty Association and the Receiver will be pursuing an early access agreement.