

EXAMPLES**Initial Biennial Accounting Mailed Timely**

- 1) Ms. Jane Doe, an applicant for TA, is determined eligible for ongoing TA benefits for herself and 2 children. Ms. Doe owns her own home and signed a real property lien with Smith County DSS on 3/1/2010. Ms. Doe and her household continue to receive TA. A Lien Acknowledgement form did not have to be signed by Ms. Doe because her lien was signed PRIOR to May 30, 2014.

Since Smith County DSS placed a real property lien on Ms. Doe's property, an initial biennial accounting must be sent to Ms. Doe by February 1, 2016. The accounting must include all TA payments and recoveries received by Smith County DSS for the 10 years prior to the date the lien was signed by Ms. Doe. Therefore, the period of the Biennial Accounting Letter is 3/1/2000 through 12/31/2015.

Ms. Doe and her household received \$4,300 (includes any recoupment amounts in ABEL) in TA payments from 3/1/2000-12/31/2015. In addition, from 3/1/2000-12/31/2015, Smith County DSS received the following recoveries that offset TA payments for the same period:

- Recoupments: \$300
- Current Assigned Child Support: \$400
- Interim Assistance Reimbursement (IAR): \$40

The Biennial Accounting Letter would be completed as follows:

Period Reviewed for Temporary Assistance Payments and Recoveries	03/01/2000-12/31/2015
Amount of Temporary Assistance Received During the Accounting Period:	\$4,300.00
Amount of Recoveries Received During the Accounting Period:	\$ 740.00
Outstanding Balance on Real Property Lien:	<b>\$3,560.00</b>

RECOVERY SOURCE	DOLLAR AMOUNT USED TO REDUCE DEBT OWED
Child Support: Collected and disbursed to the SSD	\$400.00
Lawsuit settlements	
Lottery Intercept	
Recoupment	\$300.00
Utility Repayment Agreement	
Shelter Repayment Agreement	
Interim Assistance Reimbursement (IAR);	\$ 40.00
Cash or payments made to SSD;	
Work Experience prior to August 20, 1997	
Tax Offset	
Liens or Mortgages from real property other than listed above	
<b>Total amount recovered and used to reduced debt owed</b>	<b>\$740.00</b>

**NOTE:** Calculations in the "Biennial Accounting Letter" reflect only the amount of TA payments issued and recoveries received by the SSD that holds the real property lien.

For example, if County A places a lien on real property and the household moves and receives TA in County B, only County A payments and recoveries are used in the Biennial Lien Accounting calculation.

**Recurring Biennial Accounting Mailed Timely**

- 2) Same example as above, but now Ms. Doe must receive the recurring biennial accounting letter. This letter must be for the biennial accounting period of 3/1/2000-12/31/2017 and be mailed to Ms. Doe by February 1, 2018.

Ms. Doe and her household have received \$7,000 (includes recoupment amounts in ABEL) in TA payments from 3/1/2000-12/31/2017. In addition, from 3/1/2000-12/31/2017, Smith County DSS received the following recoveries that offset TA payments for the same period:

- IAR: \$40
- Recoupments: \$600
- Lottery Intercept: \$1,000
- Child Support: \$700

The Biennial Accounting Letter would be completed as follows:

Period Reviewed for Temporary Assistance Payments and Recoveries	03/01/2000-12/31/2017
Amount of Temporary Assistance Received During the Accounting Period:	\$7,000.00
Amount of Recoveries Received During the Accounting Period:	\$2,340.00
Outstanding Balance on Real Property Lien:	<b>\$4,660.00</b>

RECOVERY SOURCE	DOLLAR AMOUNT USED TO REDUCE DEBT OWED
Child Support: Collected and disbursed to the SSD	\$ 700.00
Lawsuit settlements	
Lottery Intercept	\$1,000.00
Recoupment	\$ 600.00
Utility Repayment Agreement	
Shelter Repayment Agreement	
Interim Assistance Reimbursement (IAR);	\$ 40.00
Cash or payments made to SSD;	
Work Experience prior to August 20, 1997	
Tax Offset	
Liens or Mortgages from real property other than listed above	
<b>Total amount recovered and used to reduced debt owed</b>	<b>\$2,340.00</b>

**NOTE:** Calculations in the “Biennial Accounting Letter” reflect only the amount of TA payments issued and recoveries received by the SSD that holds the real property lien.

For example, if County A places a lien on real property and the household moves and receives TA in County B, only County A payments and recoveries are used in the Biennial Lien Accounting calculation.

**Initial Biennial Accounting-Not mailed or Not Mailed Timely to Real Property Owner**

- 3) Ms. Jane Doe, an applicant for TA, is determined eligible for ongoing TA benefits for herself and 2 children. Ms. Doe owns her own home and signed a real property lien with Smith County DSS on 3/1/2010. Ms. Doe and her household continue to receive TA.

Since Smith County DSS placed a real property lien on Ms. Doe's property, an initial biennial accounting must be sent to Ms. Doe by February 1, 2016. The biennial accounting must include all TA payments and recoveries received by Smith County DSS for the period of 3/1/2000 through 12/31/2015.

However, Smith County DSS failed to send Ms. Doe a Biennial Accounting Letter by the required February 1, 2016 deadline. Therefore, Smith County DSS cannot recover any TA payments for the previous two fiscal years (1/1/2014-12/31/2015) through a real property lien.

Failure to send the Biennial Accounting Letter as required means that Smith County DSS will not be able to recover the \$1,000 in TA payments for the period 1/1/2014-12/31/2015. However, recoveries received by Smith County DSS must still be applied as stated in Section V, E and F of the ADM.

Ms. Doe and her household have the following TA payments and recoveries:

TA Payments Received	
3/1/2000-12/31/2013	1/1/2014-12/31/2015
\$3,000.00	\$1,000.00

Recoveries Received		
	3/1/2000-12/31/2013	1/1/2014-12/31/2015
Recoupment	\$200.00	\$100.00
Child Support	\$300.00	\$100.00
IAR	\$ 40.00	\$ 0.00

The Biennial Accounting Letter would be completed as follows:

Period Reviewed for Temporary Assistance Payments and Recoveries	03/01/2000-12/31/2013
Amount of Temporary Assistance Received During the Accounting Period:	\$3,000.00
Amount of Recoveries Received During the Accounting Period:	\$ 740.00
Outstanding Balance on Real Property Lien:	<b>\$2,260.00</b>

RECOVERY SOURCE	DOLLAR AMOUNT USED TO REDUCE DEBT OWED
Child Support: Collected and disbursed to the SSD	\$400.00
Lawsuit settlements	
Lottery Intercept	
Recoupment	\$300.00
Utility Repayment Agreement	
Shelter Repayment Agreement	
Interim Assistance Reimbursement (IAR);	\$ 40.00
Cash or payments made to SSD;	
Work Experience prior to August 20, 1997	
Tax Offset	
Liens or Mortgages from real property other than listed above	
<b>Total amount recovered and used to reduced debt owed</b>	<b>\$740.00</b>

**Recurring Biennial Accounting-Not mailed or Not Mailed Timely to Real Property Owner**

- 4) Ms. Jane Doe, an applicant for TA, is determined eligible for ongoing TA benefits for herself and 2 children. Ms. Doe owns her own home and signed a real property lien with Smith County DSS on 3/1/2010. Ms. Doe and her household continue to receive TA.

Since Smith County DSS placed a real property lien on Ms. Doe's property, an initial biennial accounting must be sent to Ms. Doe by February 1, 2016. The biennial accounting must include all TA payments and recoveries received by Smith County DSS for the period of 3/1/2000 through 12/31/2015.

Smith County DSS sends the initial Biennial Accounting Letter by February 1, 2016; however, Smith County DSS fails to send the recurring Biennial Accounting Letter by February 1, 2018. Due to this failure, Smith County DSS cannot recover any TA payments for the previous two fiscal years (1/1/2016-12/31/2017).

Smith County DSS will not be able to recover the \$3,000 in TA payments for the period of 1/1/2016-12/31/2017 for failing to send the Biennial Accounting Letter as required. However, recoveries received by Smith County DSS must still be applied as stated in the Section V, E and F of the ADM.

Ms. Doe and her household have the following TA payments and recoveries:

TA Payments	
3/1/2000-12/31/2015	1/1/2016-12/31/2017
\$4,000.00	\$3,000.00

Recoveries		
	3/1/2000-12/31/2015	1/1/2016-12/31/2017
Recoupment	\$300.00	\$ 300.00
Child Support	\$400.00	\$ 300.00
IAR	\$ 40.00	\$ 0.00
Lottery Intercept	\$ 0.00	\$1,000.00

The Biennial Accounting Letter would be completed as follows:

Period Reviewed for Temporary Assistance Payments and Recoveries	03/01/2000-12/31/2015
Amount of Temporary Assistance Received During the Accounting Period:	\$4,000.00
Amount of Recoveries Received During the Accounting Period:	\$2,340.00
Outstanding Balance on Real Property Lien:	<b>\$1,660.00</b>

RECOVERY SOURCE	DOLLAR AMOUNT USED TO REDUCE DEBT OWED
Child Support: Collected and disbursed to the SSD	\$ 700.00
Lawsuit settlements	
Lottery Intercept	\$1,000.00
Recoupment	\$ 600.00
Utility Repayment Agreement	\$
Shelter Repayment Agreement	
Interim Assistance Reimbursement (IAR);	\$ 40.00
Cash or payments made to SSD;	
Work Experience prior to August 20, 1997	
Tax Offset	
Liens or Mortgages from real property other than listed above	
<b>Total amount recovered and used to reduced debt owed</b>	<b>\$2,340.00</b>