



Legislative Report

Quarterly Uncollectible Debt Report

Fiscal Year 2026 1st Quarter

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Budget Analysis Division
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For accessible formats of this information or assistance with additional equal access to human services, email us at DHS.info@state.mn.us or use your preferred relay service.

ADA1 (3-24)

Minnesota Statutes, Chapter 3.197, requires the disclosure of the cost to prepare this report. The estimated cost of preparing this report is \$5,000.

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I. Executive summary

As required by Minnesota Statutes 16D.09, subdivision 1(b), this report contains debts written off by the Department of Human Services as uncollectible that equal or exceed \$100,000. The agency shall notify the chairs and ranking minority members of the legislative committees with jurisdiction over the state agency's budget at the time the debt is determined to be uncollectible. These write-offs were included in the 1st Quarter state fiscal year 2026 Accounts Receivable report submitted to Minnesota Management and Budget.

Public or Not Public	Legal Authority	Debtor Name if Public	Amount	Revenue Type / Program	Reason for Write-Off	Duration Outstanding
Not Public	Minnesota Statute 13.46		133,610.30	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		112,793.06	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		188,488.86	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		272,598.04	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		272,598.04	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		180,663.76	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		302,630.15	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		136,800.66	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		197,932.15	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		141,947.39	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		102,968.00	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		113,913.29	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		119,565.04	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		112,505.27	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		112,984.12	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		135,562.37	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		236,527.93	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		125,057.16	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		107,892.66	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		106,546.36	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		127,540.55	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		131,827.42	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		125,057.16	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		141,931.31	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		203,938.70	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		218,203.06	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		257,961.94	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		257,961.94	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		243,844.93	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		394,137.32	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		427,646.45	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		146,704.77	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		168,417.91	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		100,383.85	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		105,357.01	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		103,914.35	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		170,363.55	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		111,084.52	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		134,884.81	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		431,411.84	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		113,242.01	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		154,623.44	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		492,319.93	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		290,418.74	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		270,071.59	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		270,071.59	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		114,189.35	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		155,600.04	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		145,600.43	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		223,597.62	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		103,530.76	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		112,225.30	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		236,924.23	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		116,974.50	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		424,692.23	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		126,888.71	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		229,072.33	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		112,728.60	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		283,845.60	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		137,399.27	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		118,858.84	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
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Not Public	Minnesota Statute 13.46		122,377.77	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		108,208.95	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		124,002.16	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		144,544.68	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		124,833.33	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		222,222.61	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		124,833.33	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		110,139.31	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		178,343.20	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		106,871.45	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		128,158.28	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		184,303.32	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		120,716.37	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		222,222.61	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		145,356.68	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		112,120.01	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		200,435.04	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		134,745.93	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		138,405.31	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		138,405.31	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		179,016.94	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		154,481.26	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		154,106.89	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		302,786.01	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		179,016.94	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		122,998.41	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		139,016.37	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		131,652.90	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		225,291.41	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		129,242.84	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		196,700.99	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		173,756.05	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		147,865.66	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		112,167.45	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		156,620.31	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		119,400.29	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		116,539.25	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		196,990.89	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		150,026.19	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		123,501.07	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		173,832.94	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		161,199.01	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		161,199.01	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		135,015.94	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		182,323.91	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		236,527.93	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		281,957.06	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		112,778.84	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		113,183.81	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		282,050.74	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		134,106.82	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		120,885.94	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		125,216.80	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		208,464.93	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		238,627.48	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		201,164.88	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		221,766.15	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		171,641.53	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		109,999.43	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		101,957.33	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		235,688.63	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		104,924.79	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		182,947.76	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		130,819.28	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		129,242.84	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		183,234.89	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		184,475.37	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		476,023.32	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		167,433.89	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		239,512.12	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		186,301.40	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		200,278.50	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		204,133.44	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		117,843.63	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		117,843.63	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		148,814.45	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		198,241.78	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6

Not Public	Minnesota Statute 13.46		322,905.98	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		132,040.37	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	3
Not Public	Minnesota Statute 13.46		126,888.71	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		167,620.88	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		131,640.09	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
Not Public	Minnesota Statute 13.46		187,783.83	512707 - MA Parent Fees Recoveries	All reasonable collection efforts exhausted	6
			\$25,767,807.48			

II. Legislation

Minnesota Statutes 2024, section 16D.09:

(a) When a debt is determined by a state agency to be uncollectible, the debt may be written off by the state agency from the state agency's financial accounting records and no longer recognized as an account receivable for financial reporting purposes. A debt is considered to be uncollectible when (1) all reasonable collection efforts have been exhausted, (2) the cost of further collection action will exceed the amount recoverable, (3) the debt is legally without merit or cannot be substantiated by evidence, (4) the debtor cannot be located, (5) the available assets or income, current or anticipated, that may be available for payment of the debt are insufficient, (6) the debt has been discharged in bankruptcy, (7) the applicable statute of limitations for collection of the debt has expired, or (8) it is not in the public interest to pursue collection of the debt.

(b) Uncollectible debt must be reported by the state agency as part of its quarterly reports to the commissioner of management and budget. The basis for the determination of the uncollectibility of the debt must be maintained by the state agency. If an uncollectible debt equals or exceeds \$100,000, the agency shall notify the chairs and ranking minority members of the legislative committees with jurisdiction over the state agency's budget at the time the debt is determined to be uncollectible. The information reported shall contain the entity associated with the uncollected debt, the amount of the debt, the revenue type, the reason the debt is considered uncollectible, and the duration the debt has been outstanding. The commissioner of management and budget shall report to the chairs and ranking minority members of the legislative committees with jurisdiction over Minnesota Management and Budget an annual summary of the number and dollar amount of debts determined to be uncollectible during the previous fiscal year by October 31 of each year. Determining that the debt is uncollectible does not cancel the legal obligation of the debtor to pay the debt.

III. Uncollectible Debts

As required by Minnesota Statutes 16D.09, subdivision 1(b), the following table contains debts written off by the Department of Human Services as uncollectible that equal or exceed \$100,000.

These write-offs were included in the 1st Quarter state fiscal year 2026 Accounts Receivable report submitted to Minnesota Management and Budget.

MA Parent Fees Recovery debts relate to parental fees mainly under the Tax Equity and Fiscal Responsibility Act (TEFRA) program. TEFRA allows children with disabilities in families with incomes too high to qualify for Medical Assistance (MA) to access the program and requires the child’s parent to contribute to the costs of the child’s care by paying a parental fee. The program uses a sliding-scale fee based on parental income and certain household information. The revenue type “parental usage” is a subset of the parental fee population.

These are debts where parents did not provide their tax information to the Department of Human Services (despite multiple requests) so the department is unable to calculate a fee. In these situations, parents are billed the cost of service consumed by their child during the state’s fiscal year. DHS has tried for several years to collect this debt and has determined that all reasonable collection efforts have been exhausted.

Minnesota privacy statutes do not permit the sharing of private client data such as names or identity, or any information classified as private welfare data. As such, DHS is not able to provide the names of individuals associated with uncollectible debts.