

Dental Supplemental Cost Report Instructions

The Dental Supplemental Cost Report is used to identify dental-only costs for Federally Qualified Health Centers (FQHCs). These costs will be carved out from the CMS 224-10 cost report to accurately determine dental expenses from medical expenses. Submission of this report is required annually and must be submitted with your CMS 224-10 cost report.

Important: Submission of this form does not adjust your APM rate, but it is required to continue receiving APM payments

Overview of Tabs

Attestation Tab

This tab must be completed to certify that all information provided is true and accurate to the best of your knowledge.

- The report is not considered complete without this attestation.

Provider Costs Tab

This is the primary tab where all dental-related costs are reported. This tab is used to provide the facility information, total dental visits and provider costs. For dental visits and cost verification it should be noted:

Row 15 – Total Dental Visits

- Report total dental encounters (all payers), not just Medicaid encounters.

Row 18 – Cost Report Verification

- This section confirms whether all costs listed in this report were:
 - Included in your CMS 224-10 cost report, and
 - Reflected in Medicare excluded services
- If “Yes” – No additional action needed
- If “No” – You must provide written explanation attached with your cost report of either:
 - why costs were not included in the CMS 224-10; or
 - Where the Dental costs are located within the CMS 224-10

Cost Reporting Instructions

It is expected that categories such as salaries, benefits, and dental supplies will be filled in for dental costs. It is not required or expected that all categories provided in this cost report are filled out. It is the understanding of the Department of Social Services that FQHC

facilities may choose to report some costs categories only under the CMS-224-10 for ease of reporting.

Salaries and Wages

In this section providers must include:

- All dental staff salaries (clinical and non-clinical) and
- Both direct and indirect staff.

For shared staff between Medical and Dental:

- Allocate only the dental portion of the individual's salary. Example:
 - Employee works 50% dental / 50% medical, only report 50% of salary on the dental cost report.

Employee Taxes Insurance and Benefits

- Follow the same allocation method as salaries
- Include only the dental-related portion

Administration Expenses and Supplies

Dental supplies include, but are not limited to items such as:

- Mouth mirrors
- Explorers
- Dental handpieces (drills)
- Scaling instruments
- Composite resins
- Dental cements
- Impression materials
- Gloves, masks

This category does not include:

- Lab services
- Other non-encounter-related services

Administrative supplies include items such as:

- Paper, pens
- Office supplies
- General administrative materials

Additional Cost Categories In the form

Medical Records

- This includes the cost of medical records department where patient medical records are maintained. None of the costs associated with electronic health records systems are to be reported in this category.

Administrative and General Services

- This category includes a wide variety of administrative costs including but not limited to the cost of fiscal services, legal and accounting services, administrative services, etc.

Dues and memberships

- Costs for professional memberships or organizational dues related to dental services (e.g., dental associations). Only include the dental-related portion if memberships cover multiple service areas.

Continuing Education

- Expenses for training, certifications, and continuing education for dental staff to maintain or improve clinical skills and licensure.

Recruitment and Retention

- Costs associated with hiring and retaining dental staff, such as job postings, recruitment services, sign-on bonuses, or retention incentives.

Board Meeting Expense

- Costs related to governing board or leadership meetings. Only include the portion attributable to oversight of dental operations, if applicable.

Marketing

- Expenses for advertising or promoting dental services, including outreach efforts to increase patient access or awareness.

Fundraising

- Costs associated with fundraising activities.

Diagnostic and Screening Lab Tests

- Costs for laboratory tests used in dental care (if applicable), such as oral pathology screenings or other diagnostic testing tied to dental services.

Radiology – Diagnostic

- Expenses related to dental imaging, including X-rays and other diagnostic radiology services used in dental treatment.

Prosthetic Devices

- Costs for dental prosthetics provided to patients, such as dentures, crowns, bridges, or other oral prosthetic appliances.

Durable Medical Equipment

- Costs for reusable medical equipment used in dental care that can withstand repeated use (if applicable to dental services).

Telehealth

- Expenses related to delivering dental services via telehealth, including virtual consultations or teledentistry platforms.

Drugs Charged to Patients

- Costs of medications provided as part of dental treatment that are billed to patients, such as anesthetics or prescription drugs administered during care.

Other Medicaid Excluded Services

- Costs of services and other items provided by the Dental facility that are not reimbursable by Medicaid such as patient education.

Key Reminders

All costs reported in the Dental Supplemental Cost must reflect dental related costs only. Providers may choose to report some dental related costs such as administrative cost only on the CMS 224-10 form as these costs will be used to determine the overall medical cost.

Providers should be prepared to support allocations if requested by the Provider Reimbursements and Audits team.

Submission Requirements

For all FQHC dental providers, this Dental Supplemental Cost Report form must be submitted at the same time as your CMS 224-10 to the Department of Social Services. Both reports must be submitted no later than 5 months from the end of your fiscal year.

Example:

- If a facility's fiscal year ends on December 31, 2026. CMS 224-10 form and Dental Supplemental Cost Report form must be submitted by May 31, 2027.

Both forms can be electronically sent to Send to PRA at DSSFinancePRA@state.sd.us

Annual Cost Tracking

The department will use the Dental Supplemental Cost Report to identify and remove dental costs from the CMS 224-10 cost report for purposes of calculating the APM rate

- This process ensures accurate separation of medical vs. dental costs when developing the APM rate