

**DO NOT PUBLISH THIS PAGE**

Title of Rule: Revision to Medical Assistance Rule concerning the Addition of Procedures to Schedule A of the Dental Health Care Program for Low-Income Seniors, Section 8.960  
Rule Number: MSB 24-05-07-A  
Division / Contact / Phone: Special Financing Division / Chandra Vital / 303-866-8086

**SECRETARY OF STATE**

**RULES ACTION SUMMARY AND FILING INSTRUCTIONS**

**SUMMARY OF ACTION ON RULE(S)**

1. Department / Agency Name: Health Care Policy and Financing / Medical Services Board
2. Title of Rule: MSB 24-05-07-A, Revision to Medical Assistance Rule concerning the Addition of Procedures to Schedule A of the Dental Health Care Program for Low-Income Seniors, Section 8.960
3. This action is an adoption of: an amendment
4. Rule sections affected in this action (if existing rule, also give Code of Regulations number and page numbers affected):  
Sections(s) OP Pages, Colorado Department of Health Care Policy and Financing, Staff Manual Volume 8, Medical Assistance (10 CCR 2505-10).
5. Does this action involve any temporary or emergency rule(s)? No  
If yes, state effective date:  
Is rule to be made permanent? (If yes, please attach notice of hearing). Yes

**PUBLICATION INSTRUCTIONS\***

Replace the current text at 8.960 Appendix A with the proposed text beginning at Appendix A through the end of Appendix A. This rule is effective October 30, 2024.

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### STATEMENT OF BASIS AND PURPOSE

1. Summary of the basis and purpose for the rule or rule change. (State what the rule says or does and explain why the rule or rule change is necessary).

The Dental Advisory Committee recommended that addition of D7285-Incisional biopsy of oral tissue-hard (bone, tooth), D7410-Excision of benign lesion up to 1.25 cm, and D7460-Removal of benign nonodontogenic cyst or tumor-lesion diameter up to 1.25 cm as covered services. The Dental Health Care Program for Low-Income Seniors does not currently cover procedures that address the full scope of the needs of older adults who may require an incisional biopsy of a hard tissue (tooth or bone) and benign lesions and cyst or tumors. The clinical need for these biopsies can be urgent, and the older adults served by this program have the obstacle of having to pay the full dental price of these procedures. This is proving to be a barrier to receiving this care and some older adults are forgoing this procedure due to the amount they must pay. Not receiving these procedures could potentially put the older adult at risk of the lesion and cyst or tumor destroying the surrounding bone, tissue, and teeth.

2. An emergency rule-making is imperatively necessary

- ☐ to comply with state or federal law or federal regulation and/or  
☐ for the preservation of public health, safety and welfare.

Explain:

3. Federal authority for the Rule, if any:

4. State Authority for the Rule:

Sections 25.5-1-301-303, 25.5-3-404(4), C.R.S. (2024)

Initial Review

**08/09/24**

Final Adoption

**09/13/24**

Proposed Effective Date

**10/30/24**

Emergency Adoption

**DOCUMENT #**

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### **REGULATORY ANALYSIS**

1. Describe the classes of persons who will be affected by the proposed rule, including classes that will bear the costs of the proposed rule and classes that will benefit from the proposed rule.

The addition of D7285, D7410 and D7460 will benefit program participants as they will have the ability to have biopsies of hard tissue (bone, tooth) completed without paying the full dental price. There will be no costs for any classes.

2. To the extent practicable, describe the probable quantitative and qualitative impact of the proposed rule, economic or otherwise, upon affected classes of persons.

Older adults served by the program who would not otherwise be able to afford biopsies on hard tissue would now receive coverage for these procedures, reducing the risk of that a lesion and cyst or tumor might destroy surrounding bone, tissue, and teeth.

3. Discuss the probable costs to the Department and to any other agency of the implementation and enforcement of the proposed rule and any anticipated effect on state revenues.

The Department will experience no fiscal impact from this rule change. The funds for the Colorado Dental Health Care Program for Low-Income Seniors are appropriated, and this rule update will have no effect on the appropriation. This rule will not create any added costs to other Departments.

4. Compare the probable costs and benefits of the proposed rule to the probable costs and benefits of inaction.

There will be no costs to the Department and program participants will benefit from affordable hard tissue biopsies. Inaction may result in members failing to receive timely care to avoid the potential risk of the lesion and cyst or tumor destroying the surrounding bone, tissue, and teeth.

5. Determine whether there are less costly methods or less intrusive methods for achieving the purpose of the proposed rule.

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The Department does not foresee any fiscal impact as a result of this rule change and no less costly methods were considered.

6. Describe any alternative methods for achieving the purpose for the proposed rule that were seriously considered by the Department and the reasons why they were rejected in favor of the proposed rule.

There are no alternative methods for achieving the use of the new procedures.

## **8.960 COLORADO DENTAL HEALTH CARE PROGRAM FOR LOW-INCOME SENIORS**

### **8.960.A Definitions**

1. Arrange For or Arranging For means demonstrating established relations with Qualified Providers for any of the Covered Dental Care Services not directly provided by the applicant.
2. Covered Dental Care Services include Diagnostic Imaging, Emergency Services, Endodontic Services, Evaluation, Oral and Maxillofacial Surgery, Palliative Treatment, Periodontal Treatment, Preventive Services, Prophylaxis, Removable Prosthesis, and Restorative Services as listed by alphanumeric procedure code in Appendix A.
3. C.R.S. means the Colorado Revised Statutes.
4. Dental Health Professional Shortage Area or Dental HPSA means a geographic area, population group, or facility so designated by the Health Resources and Services Administration of the U.S. Department of Health and Human Services.
5. Dental Prosthesis means any device or appliance replacing one or more missing teeth and associated structures if required.
6. Department means the Colorado Department of Health Care Policy and Financing established pursuant to title 25.5, C.R.S. (2020).
7. Diagnostic Imaging means a visual display of structural or functional patterns for the purpose of diagnostic evaluation.
8. Economically Disadvantaged means a person whose Income is at or below 250% of the most recently published federal poverty level for a household of that size.
9. Eligible Senior or Client means an adult who is 60 years of age or older, who is Economically Disadvantaged, who is not eligible for dental services under Medicaid or the Old Age Pension Health and Medical Care Program, and who does not have private dental insurance. An Eligible Senior or client is not ineligible solely because he/she is receiving dental benefits under Medicare or Medicare Advantage Plans.
10. Emergency Services means the need for immediate intervention by a Qualified Provider to stabilize an oral cavity condition.
11. Endodontic Services means services which are concerned with the morphology, physiology and pathology of the human dental pulp and periradicular tissues, including pulpectomy.
12. Evaluation means an assessment that may include gathering of information through interview, observation, examination, and use of specific tests that allows a dentist to diagnose existing conditions.
13. Federally Qualified Health Center means a federally funded nonprofit health center or clinic that serves medically underserved areas and populations as defined in 42 U.S.C. section 1395x (aa)(4).
14. Income means any cash, payments, wages, in-kind receipt, inheritance, gift, prize, rents, dividends, or interest that are received by an individual or family. Income may be self-declared. Resources are not included in Income.

15. Max Allowable Fee means the total reimbursement listed by procedure for Covered Dental Care Services under the Colorado Dental Health Care Program for Low-Income Seniors in Appendix A. The Max Allowable Fee is the sum of the Program Payment and the Max Client Co-Pay.
16. Max Client Co-Pay means the maximum amount that a Qualified Provider may collect from an Eligible Senior listed by procedure in Appendix A for Covered Dental Services under the Colorado Dental Health Care Program for Low-Income Seniors.
17. Medicaid means the Colorado medical assistance program as defined in article 4 of title 25.5, C.R.S. (2020).
18. Medicare means the federal health insurance program for people who are 65 or older; certain younger people with disabilities; or people with End-Stage Renal Disease.
19. Medicare Advantage Plans mean the plans offered by Medicare-approved private companies that must follow rules set by Medicare and may provide benefits for services Medicare does not, such as vision, hearing, and dental care.
20. Old Age Pension Health and Medical Care Program means the program described at 10 CCR 2505-10, section 8.940 et. seq. and as defined in sections 25.5-2-101 and 26-2-111(2), C.R.S. (2020).
21. Oral and Maxillofacial Surgery means the diagnosis, surgical and adjunctive treatment of diseases, injuries and defects involving both the functional and esthetic aspects of the hard and soft tissues of the oral and maxillofacial region.
22. Palliative Treatment for dental pain means emergency treatment to relieve the client of pain; it is not a mechanism for addressing chronic pain.
23. Periodontal Treatment means the therapeutic plan intended to stop or slow periodontal disease progression.
24. Preventive Services means services concerned with promoting good oral health and function by preventing or reducing the onset and/or development of oral diseases or deformities and the occurrence of oro-facial injuries.
25. Program Payment means the maximum amount by procedure listed in Appendix A for Covered Dental Care Services for which a Qualified Grantee may invoice the Department under the Colorado Dental Health Care Program for Low-Income Seniors. Program Payment must not be less than the reimbursement schedule for fee-for-service dental fees under the medical assistance program established in Articles 4, 5, and 6 of 10 CCR 2505-10.
26. Prophylaxis means the removal of dental plaque and calculus from teeth, in order to prevent dental caries, gingivitis and periodontitis.
27. Qualified Grantee means an entity that can demonstrate that it can provide or Arrange For the provision of Covered Dental Care Services and may include but is not limited to:
  - a. An Area Agency on Aging, as defined in section 26-11-201, C.R.S. (2020);
  - b. A community-based organization or foundation;
  - c. A Federally Qualified Health Center, safety-net clinic, or health district;
  - d. A local public health agency; or

- e. A private dental practice.
- 28. Qualified Provider means a licensed dentist or dental hygienist in good standing in Colorado or a person who employs a licensed dentist or dental hygienist in good standing in Colorado and who is willing to accept reimbursement for Covered Dental Services. A Qualified Provider may also be a Qualified Grantee if the person meets the qualifications of a Qualified Grantee.
- 29. Removable Prosthesis means complete or partial Dental Prosthesis, which after an initial fitting by a dentist, can be removed and reinserted by the eligible senior.
- 30. Restorative Services means services rendered for the purpose of rehabilitation of dentition to functional or aesthetic needs of the client.
- 31. Senior Dental Advisory Committee means the advisory committee established pursuant to section 25.5-3-406, C.R.S. (2020).

#### **8.960.B Legal Basis**

- 8.960.B.1 The Colorado Dental Health Care Program for Low-Income Seniors is authorized by state law at part 4 of article 3 of title 25.5, C.R.S. (2020).

#### **8.960.C Request of Grant Proposals and Grant Award Procedures**

##### **8.960.C.1. Request for Grant Proposals**

- 8.960.C.1.a Grant awards shall be made through an application process. The request for grant proposals form shall be issued by the Department and posted for public access on the Department's website at <https://www.colorado.gov/hcpf/research-data-and-grants> at least 30 days prior to the due date.

##### **8.960.C.2 Evaluation of Grant Proposals**

- 8.960.C.2.a Proposals submitted for the Colorado Dental Health Care Program for Low-Income Seniors will be evaluated by a review panel in accordance with the following criteria developed under the advice of the Senior Dental Advisory Committee.
  - 1) The review panel will be comprised of individuals who are deemed qualified by reason of training and/or experience and who have no personal or financial interest in the selection of any particular applicant.
  - 2) The sole objective of the review panel is to recommend to the Department's executive director those proposals which most accurately and effectively meet the goals of the program within the available funding.
  - 3) Preference will be given to grant proposals that clearly demonstrate the applicant's ability to:
    - a) Outreach to and identify Eligible Seniors;
    - b) Collaborate with community-based organizations; and
    - c) Serve a greater number of Eligible Seniors or serve Eligible Seniors who reside in a geographic area designated as a Dental HPSA.

- 4) The review panel shall consider the distribution of funds across the state in recommending grant proposals for awards. The distribution of funds should be based on the estimated percentage of Eligible Seniors in the state by Area Agency on Aging region as provided by the Department.

#### **8.960.C.3 Grant Awards**

- 8.960.C.3.a The Department's executive director, or his or her designee, shall make the final grant awards to selected Qualified Grantees for the Colorado Dental Health Care Program for Low-Income Seniors.

#### **8.960.C.4 Qualified Grantee Responsibilities**

- 8.960.C.4.a A Qualified Grantee that is awarded a grant under the Colorado Dental Health Care Program for Low-Income Seniors is required to:

- 1) Identify and outreach to Eligible Seniors and Qualified Providers;
- 2) Demonstrate collaboration with community-based organizations;
- 3) Ensure that Eligible Seniors receive Covered Dental Care Services efficiently without duplication of services;
- 4) Maintain records of Eligible Seniors serviced, Covered Dental Care Services provided, and moneys spent for a minimum of six (6) years;
- 5) For Eligible Seniors with dental coverage through a Medicare Advantage Plan, bill the Medicare Advantage Plan for dental procedures covered by the Medicare Advantage Plan prior to seeking payment from the Department. The Colorado Dental Health Care Program is secondary to the Medicare Advantage Plan dental coverage;
- 6) Distribute grant funds to Qualified Providers in its service area or directly provide Covered Dental Care Services to Eligible Seniors;
- 7) Expend no more than seven (7) percent of the amount of its grant award for administrative purposes; and
- 8) Submit an annual report as specified under section 8.960.3.F.

#### **8.960.C.5 Invoicing**

- 8.960.C.5.a A Qualified Grantee that is awarded a grant under the Colorado Dental Health Care Program for Low-Income Seniors shall submit invoices on a form and schedule specified by the Department. Covered Dental Care Services shall be provided before a Qualified Grantee may submit an invoice to the Department.

- 1) Invoices shall include the number of Eligible Seniors served, the alphanumeric code and procedure description as listed in Appendix A, and any other information required by the Department.
- 2) The Department will pay no more than the established Program Payment per procedure rendered, as listed in Appendix A.
- 3) Eligible Seniors shall not be charged more than the Max Client Co-Pay as listed in Appendix A.



- 4) Qualified Grantees shall not bill the Department for any procedures covered by Medicare Advantage Plans that have been billed and paid by the Medicare Advantage Plans;
- 5) Qualified Grantees shall indicate on the invoice if the Eligible Senior has dental coverage through a Medicare Advantage Plan and any claim to the Medicare Advantage Plan was adjudicated prior to billing the Department;
- 6) Qualified Grantees may invoice for no more than seven (7) percent of the Program Payment for administrative costs.

**8.960.C.6      Annual Report**

8.960.C.6.a      On or before September 1, 2016, and each September 1 thereafter, each Qualified Grantee receiving funds from the Colorado Dental Health Care Program for Low-Income Seniors shall submit a report to the Department following the state fiscal year contract period.

8.960.C.6.b      The annual report shall be completed in a format specified by the Department and shall include:

- 1) The number of Eligible Seniors served;
- 2) The types of Covered Dental Care Services provided;
- 3) An itemization of administrative expenditures;
- 4) The procedures and amounts billed to Medicare Advantage Plans for Eligible Seniors; and
- 5) Any other information deemed relevant by the Department.

**10 CCR 2505-10 § 8.960 APPENDIX A: COLORADO DENTAL HEALTH CARE PROGRAM FOR LOW-INCOME SENIORS COVERED SERVICES AND PROCEDURE CODES**

Capitalized terms within this appendix shall have the meaning specified in the Definitions section.

Procedure Description	Alpha-numeric Code	Max Fee	Allowable	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Periodic oral evaluation - established client	D0120	\$46.00		\$46.00	\$0.00	Evaluation performed on a client of record to determine any changes in the client's dental and medical health status since a previous comprehensive or periodic evaluation. This includes an oral cancer evaluation, periodontal screening where indicated, and may require interpretation of information acquired through additional diagnostic procedures. The findings are discussed with the client. Report additional diagnostic procedures separately. Frequency: One time per 6 month period per client.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Limited oral evaluation - problem focused	D0140	\$63.14 <del>62.00</del>	\$53.14 <del>52.00</del>	\$10.00	This code must be used in association with a specific oral health problem or complaint and is not to be used to address situations that arise during multi-visit treatments covered by a single fee, such as, endodontic or post-operative visits related to treatments including prosthesis. Specific problems may include dental emergencies, trauma, acute infections, etc. Cannot be used for adjustments made to prosthesis provided within previous 6 months. Cannot be used as an encounter fee. Frequency: Two of D0140 per year per grantee. Not reimbursable on the same date as D0120 or D0150. Dental hygienists may only provide for an established client of record.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Comprehensive oral evaluation - new or established client	D0150	\$81.00	\$81.00	\$0.00	<p>Evaluation used by general dentist or a specialist when evaluating a client comprehensively. Applicable to new clients; established clients with significant health changes or other unusual circumstances; or established clients who have been absent from active treatment for three or more years. It is a thorough evaluation and recording of the extraoral and intraoral hard and soft tissues, and an evaluation and recording of the client's dental and medical history and general health assessment. A periodontal evaluation, oral cancer evaluation, diagnosis and treatment planning should be included. Frequency: 1 per 3 years per client. Cannot be charged on the same date as D0180.</p>

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Comprehensive periodontal evaluation - new or established client	D0180	\$88.00	\$88.00	\$0.00	Evaluation for clients presenting signs & symptoms of periodontal disease & clients with risk factors such as smoking or diabetes. It includes evaluation of periodontal conditions, probing and charting, evaluation and recording of the client's dental and medical history and general health assessment. It may include the evaluation and recording of dental caries, missing or unerupted teeth, restorations, occlusal relationships and oral cancer evaluation. Frequency: 1 per 3 years per client. Cannot be charged on the same date as D0150.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Intraoral - comprehensive series of radiographic images	D0210	\$125.00	\$125.00	\$0.00	Radiographic survey of whole mouth, intended to display the crowns & roots of all teeth, periapical areas, interproximal areas and alveolar bone including edentulous areas. Panoramic radiographic image & bitewing radiographic images taken on the same date of service shall not be billed as a D0210. Payment for additional periapical radiographs within 60 days of a full month series or a panoramic film is not covered unless there is evidence of trauma. Frequency: 1 per 5 years per client. Any combination of x-rays taken on the same date of service that equals or exceeds the max allowable fee for D0210 must be billed and reimbursed as D0210. Should not be charged in addition to panoramic film D0330. Either D0330 or D0210 per 5 year period.
Intraoral - periapical first radiographic image	D0220	\$25.00	\$25.00	\$0.00	Six of D0220 per 12 months per client. Report additional radiographs as D0230. Working and final endodontic treatment films are not covered. Any combination of D0220 through D0277 taken on the same date of service that exceeds the max allowed fee for D0210 is reimbursed at the same fee as D0210.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Intraoral - periapical each additional radiographic image	D0230	\$23.00	\$23.00	\$0.00	D0230 must be utilized for additional films taken beyond D0220. Working and final endodontic treatment films are included in the endo codes. Not covered if billed with D3310, D3320, or D3330. Any combination of D0220 through D0277 taken on the same date of service that exceeds the max allowed fee for D0210 is reimbursed at the same fee as D0210.
Bitewing - single radiographic image	D0270	\$26. <del>5200</del>	\$26. <del>5200</del>	\$0.00	Frequency: 1 in a 12 month period. Any combination of D0220 through D0277 taken on the same date of service that exceeds the max allowed fee for D0210 is reimbursed at the same fee as D0210.
Bitewings - two radiographic images	D0272	\$42.00	\$42.00	\$0.00	Frequency: 1 time in a 12 month period. Any combination of D0220 through D0277 taken on the same date of service that exceeds the max allowed fee for D0210 is reimbursed at the same fee as D0210.
Bitewings - three radiographic images	D0273	\$52.00	\$52.00	\$0.00	Frequency: 1 time in a 12 month period. Any combination of D0220 through D0277 taken on the same date of service that exceeds the max allowed fee for D0210 is reimbursed at the same fee as D0210.
Bitewings - four radiographic images	D0274	\$60.00	\$60.00	\$0.00	Frequency: 1 time in a 12 month period. Any combination of D0220 through D0277 taken on the same date of service that exceeds the max allowed fee for D0210 is reimbursed at the same fee as D0210.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Vertical bitewings – seven to eight radiographic images	D0277	\$68.32	\$68.32	\$0.00	Frequency: 1 time in a 12-month period. Counts as an intraoral complete series. Any combination of D0220 through D0277 taken on the same date of service that exceeds the max allowed fee for D0210 is reimbursed at the same fee as D0210.
Panoramic radiographic image	D0330	\$63.00	\$63.00	\$0.00	Frequency: 1 per 5 years per client. Cannot be charged in addition to full mouth series D0210. Either D0330 or D0210 per 5 years.



Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Prophylaxis - adult	D1110	<del>\$97.5088.00</del>	<del>\$97.5088.00</del>	\$0.00	<p>Removal of plaque, calculus and stains from the tooth structures with intent to control local irritational factors. Frequency:</p> <ul style="list-style-type: none"> <li>1 time per 6 calendar months; 2 week window accepted.</li> <li>May be billed for routine prophylaxis.</li> <li>D1110 may be billed with D4341 and D4342 one time during initial periodontal therapy for prophylaxis of areas of the mouth not receiving nonsurgical periodontal therapy. When this option is used, individual should still be placed on D4910 for maintenance of periodontal disease. D1110 can only be charged once, not per quadrant, and represents areas of the mouth not included in the D4341 or D4342 being reimbursed.</li> <li>May be alternated with D4910 for maintenance of periodontally-involved individuals.</li> <li>D1110 cannot be billed on the same day as D4346</li> <li>Cannot be used as 1 month re-evaluation following nonsurgical periodontal therapy.</li> </ul>

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Topical application of fluoride varnish	D1206	\$52.00	\$52.00	\$0.00	Topical fluoride application is to be used in conjunction with prophylaxis or preventive appointment. Should be applied to whole mouth. Frequency: up to four (4) times per 12 calendar months. Cannot be used with D1208.
Topical application of fluoride - excluding varnish	D1208	\$52.00	\$52.00	\$0.00	Any fluoride application, including swishing, trays or paint on variety, to be used in conjunction with prophylaxis or preventive appointment. Frequency: one (1) time per 12 calendar months. Cannot be used with D1206. D1206 varnish should be utilized in lieu of D1208 whenever possible.
Application of caries arresting medicament – per tooth	D1354	\$ <del>54.53-88</del>	\$ <del>54.53-88</del>	\$0.00	Two of D1354 per 12 months per patient per tooth for primary and permanent teeth. Not to exceed 4 times per tooth in a lifetime. Cannot be billed on the same day as D1355 or any D2000 series code (D2140–D2954). Must Report tooth number.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Caries preventive medicament application – per tooth	D1355	\$5. <del>7463</del>	\$5. <del>7463</del>	\$0.00	For primary prevention or remineralization. Medicaments applied do not include topical fluorides. Medicaments that may be applied during the delivery of D1355 procedure include Silver Diamine Fluoride (SDF), Silver Nitrate (SN), thymol-CHX varnish, and topical povidone iodine (PVP-I). Cannot be billed on the same day as: D1206, D1208, D1354, D0140, D9110, or any restoration codes on the same day or within 12 months of D2140 thru D2954. Maximum of four D1355 per tooth per lifetime. Must report tooth number.
Amalgam Restorations (including polishing): Tooth preparation, all adhesives (including amalgam bonding agents), liners and bases are included as part of the restoration. If pins are used, they should be reported separately (see D2951).					
Amalgam - one surface, primary or permanent	D2140	\$1 <del>20.0217.86</del>	\$1 <del>10.0207.86</del>	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
Amalgam - two surfaces, primary or permanent	D2150	\$1 <del>50.5947.83</del>	\$1 <del>40.5937.83</del>	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
Amalgam - three surfaces, primary or permanent	D2160	\$1 <del>82.4079.02</del>	\$1 <del>72.4069.02</del>	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
Amalgam - four or more surfaces, primary or permanent	D2161	\$21 <del>8.934.83</del>	\$20 <del>8.934.83</del>	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
<b>Resin-Based Composite Restorations – Direct:</b> Resin-based composite refers to a broad category of materials including but not limited to composites. May include bonded composite, light-cured composite, etc. Tooth preparation, acid etching, adhesives (including resin bonding agents), liners and bases, and curing are included as part of the restoration. Glass ionomers, when used as restorations, should be reported with these codes. If pins are used, they should be reported separately (see D2951).					

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Resin-based composite - one surface, anterior	D2330	\$11 <del>6.825.00</del>	\$10 <del>6.825.00</del>	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
Resin-based composite - two surfaces, anterior	D2331	\$146.00	\$136.00	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
Resin-based composite - three surfaces, anterior	D2332	\$179.00	\$169.00	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
Resin-based composite - four or more surfaces or involving incisal angle (anterior)	D2335	\$212.00	\$202.00	\$10.00	Incisal angle to be defined as one of the angles formed by the junction of the incisal and the mesial or distal surface of an anterior tooth. Frequency: 36 months for the same restoration. See Explanation of Restorations.
Resin-based composite - one surface, posterior	D2391	\$134.00	\$124.00	\$10.00	Used to restore a carious lesion into the dentin or a deeply eroded area into the dentin. Not a preventive procedure. Frequency: 36 months for the same restoration. See Explanation of Restorations.
Resin-based composite -two surfaces, posterior	D2392	\$176.00	\$166.00	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
Resin-based composite - three surfaces, posterior	D2393	\$218.00	\$208.00	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.
Resin-based composite - four or more surfaces, posterior	D2394	\$268.00	\$258.00	\$10.00	Frequency: 36 months for the same restoration. See Explanation of Restorations.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Crown - porcelain/ceramic	D2740	<del>\$899.16</del> 780.00	<del>\$849.16</del> 730.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Crown - porcelain fused to high noble metal	D2750	<del>\$891.06</del> 780.00	<del>\$841.06</del> 730.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Crown - porcelain fused to predominantly base metal	D2751	<del>\$817.03</del> 780.00	<del>\$767.03</del> 30.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Crown - porcelain fused to noble metal	D2752	<del>\$848.29</del> 780.00	<del>\$798.29</del> 30.00	\$50.00	Only one the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Crown - 3/4 cast predominantly base metal	D2781	\$780.00	\$730.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Crown - 3/4 cast noble metal	D2782	\$780.00	\$730.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Crown - 3/4 porcelain/ceramic	D2783	\$780.00	\$730.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Crown - full cast high noble metal	D2790	<del>\$918.62</del> <del>780.00</del>	<del>\$868.62</del> <del>730.00</del>	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Crown - full cast predominantly base metal	D2791	\$780.00	\$730.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Crown - full cast noble metal	D2792	\$780.00	\$730.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Crown - titanium	D2794	<del>\$886.88</del> 780.00	<del>\$836.88</del> 730.00	\$50.00	Only one of the following will be reimbursed each 84 months per client per tooth: D2740, D2750, D2751, D2752, D2781, D2782, D2783, D2790, D2791, D2792, or D2794. Second molars are only covered if it is necessary to support a partial denture or to maintain eight posterior teeth in occlusion.
Re-cement or re-bond inlay, onlay, veneer or partial coverage restoration	D2910	\$87.00	\$77.00	\$10.00	Not allowed within 6 months of placement.
Re-cement or re-bond crown	D2920	\$89.00	\$79.00	\$10.00	Not allowed within 6 months of placement.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Core buildup, including any pins when required	D2950	\$225.00	\$200.00	\$25.00	Only one of the following will be reimbursed per 84 months per client per tooth. D2950, D2952, or D2954. Refers to building up of coronal structure when there is insufficient retention for a separate extracoronar restorative procedure. A core buildup is not a filler to eliminate any undercut, box form, or concave irregularity in a preparation. Not payable on the same tooth and same day as D2951.
Pin retention per tooth	D2951	\$50.00	\$40.00	\$10.00	Pins placed to aid in retention of restoration. Can only be used in combination with a multi-surface amalgam.
Cast post and core in addition to crown	D2952	\$332.00	\$307.00	\$25.00	Only one of the following will be reimbursed per 84 months per client per tooth. D2950, D2952, or D2954. Refers to building up of anatomical crown when restorative crown will be placed. Not payable on the same tooth and same day as D2951.
Prefabricated post and core in addition to crown	D2954	\$269.00	\$244.00	\$25.00	Only one of the following will be reimbursed per 84 months per client per tooth. D2950, D2952, or D2954. Core is built around a prefabricated post. This procedure includes the core material and refers to building up of anatomical crown when restorative crown will be placed. Not payable on the same tooth and same day as D2951.
Endodontic Therapy (Including Treatment Plan, Clinical Procedures and Follow-Up Care) Includes primary teeth without succedaneous teeth and permanent teeth. Complete root canal therapy; pulpectomy is part of root canal therapy. Includes all appointments necessary to complete treatment; also includes intra-operative radiographs. Does not include diagnostic evaluation and necessary radiographs/diagnostic images.					



Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Endodontic therapy, anterior tooth (excluding final restoration)	D3310	<del>\$849.76</del> <del>566.40</del>	<del>\$799.76</del> <del>546.40</del>	\$50.00	Frequency: One D3310 per lifetime per client per tooth. Teeth covered: 6-11 and 22-27.
Endodontic therapy, premolar tooth (excluding final restoration)	D3320	<del>\$967.71</del> <del>661.65</del>	<del>\$917.71</del> <del>641.65</del>	\$50.00	Frequency: One D3320 per lifetime per client per tooth. Teeth covered: 4, 5, 12, 13, 20, 21, 28, and 29.
Endodontic therapy, molar tooth (excluding final restoration)	D3330	<del>\$1,159.31</del> <del>786.34</del>	<del>\$1,109.31</del> <del>736.34</del>	\$50.00	Frequency: One D3330 per lifetime per client per tooth. Teeth covered: 2, 3, 14, 15, 18, 19, 30, and 31.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Periodontal scaling & root planing - four or more teeth per quadrant	D4341	<del>\$276.51</del> 477.00	<del>\$266.51</del> 467.00	\$10.00	<p>Involves instrumentation of the crown and root surfaces of the teeth to remove plaque and calculus from these surfaces. For clients with periodontal disease and is therapeutic, not prophylactic. Root planing is the definitive procedure designed for the removal of cementum and dentin that is rough, and/or permeated by calculus or contaminated with toxins or microorganisms. Some soft tissue removal occurs. This procedure may be used as a definitive treatment in some stages of periodontal disease and/or as part of pre-surgical procedures in others. Frequency:</p> <ul style="list-style-type: none"> <li>• 1 time per quadrant per 36 month interval.</li> <li>• No more than 2 quadrants may be considered in a single visit in a non-hospital setting.</li> <li>• Cannot be charged on same date as D4346.</li> <li>• Any follow-up and re-evaluation are included in the initial reimbursement.</li> </ul>

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Periodontal scaling & root planing - one to three teeth per quadrant	D4342	\$1 <del>89.68</del> 28.00	\$1 <del>89.68</del> 28.00	\$0.00	<p>Involves instrumentation of the crown and root surfaces of the teeth to remove plaque and calculus from these surfaces. For clients with periodontal disease and is therapeutic, not prophylactic. Root planing is the definitive procedure designed for the removal of cementum and dentin that is rough, and/or permeated by calculus or contaminated with toxins or microorganisms. Some soft tissue removal occurs. This procedure may be used as a definitive treatment in some stages of periodontal disease and/or as part of pre-surgical procedures in. Current periodontal charting must be present in client chart documenting active periodontal disease. Frequency:</p> <ul style="list-style-type: none"> <li>• 1 time per quadrant per 36 month interval.</li> <li>• No more than 2 quadrants may be considered in a single visit in a non-hospital setting.. Documentation of other treatment provided at same time will be requested.</li> <li>• Cannot be charged on same date as D4346.</li> <li>• Any follow-up and re-evaluation are included in the initial reimbursement.</li> </ul>

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Scaling in presence of generalized moderate or severe gingival inflammation – full mouth, after oral evaluation	D4346	\$102.00	\$92.00	\$10.00	<p>The removal of plaque, calculus, and stains from supra- and sub-gingival tooth surfaces when there is generalized moderate or severe gingival inflammation in the absence of periodontitis. It is indicated for patients who have swollen, inflamed gingiva, generalized suprabony pockets, and moderate to severe bleeding on probing. Should not be reported in conjunction with prophylaxis, scaling and root planing, or debridement procedures. Frequency: once in a lifetime.</p> <ul style="list-style-type: none"> <li>Any follow-up and re-evaluation are included in the initial reimbursement.</li> <li>Cannot be charged on the same date as D1110, D4341, D4342, or D4910.</li> </ul>
Full mouth debridement to enable a comprehensive oral evaluation and diagnosis on a subsequent visit	D4355	<del>\$100.0498.27</del>	<del>\$90.0488.27</del>	\$10.00	<p>One of (D4335) per 3 year(s) per patient. Prophylaxis D1110 is not reimbursable when provided on the same day of service as D4355. D4355 is not reimbursable if patient record indicates D1110 or D4910 have been provided in the previous 12 month period. Other D4000 series codes are not reimbursable when provided on the same date of service as D4355.</p>

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Periodontal maintenance procedures	D4910	\$1 <del>49.0136.00</del>	\$1 <del>49.0136.00</del>	\$0.00	<p>Procedure following periodontal therapy and continues at varying intervals, determined by the clinical evaluation of the dentist, for the life of the dentition or any implant replacements. It includes removal of the bacterial plaque and calculus from supragingival and subgingival regions, site specific scaling and root planing where indicated and polishing the teeth. Frequency:</p> <ul style="list-style-type: none"> <li>• Up to four times per fiscal year per client.</li> <li>• Cannot be charged on the same date as D4346.</li> <li>• Cannot be charged within the first three months following active periodontal treatment.</li> </ul>

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Complete denture - maxillary	D5110	\$931.41 <del>144.72</del>	\$851.41 <del>134.72</del>	\$80.00	Reimbursement made upon delivery of a complete maxillary denture to the client. D5110 or D5120 cannot be used to report an immediate denture, D5130 or D5140. Routine follow-up adjustments/relines within 6 months are to be anticipated and are included in the initial reimbursement. A complete denture is made after teeth have been removed and the gum and bone tissues have healed - or to replace an existing denture. This can vary greatly depending upon client, oral health, overall health, and other confounding factors. Frequency: Program will only pay for one per every five years - documentation that existing prosthesis cannot be made serviceable must be maintained.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Complete denture - mandibular	D5120	\$9 <del>32.94</del> <del>16.22</del>	\$8 <del>52.94</del> <del>36.22</del>	\$80.00	Reimbursement made upon delivery of a complete mandibular denture to the client. D5110 or D5120 cannot be used to report an immediate denture, D5130, D5140. Routine follow-up adjustments/relines within 6 months are to be anticipated and are included in the initial reimbursement. A complete denture is made after teeth have been removed and the gum and bone tissues have healed - or to replace an existing denture. This can vary greatly depending upon client, oral health, overall health, and other confounding factors. Frequency: Program will only pay for one per every five years - documentation that existing prosthesis cannot be made serviceable must be maintained.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Immediate denture – maxillary	D5130	\$9 <del>31.41</del> <u>14.72</u>	\$8 <del>51.41</del> <u>34.72</u>	\$80.00	Reimbursement made upon delivery of an immediate maxillary denture to the client. Routine follow-up adjustments/soft tissue condition relines within 6 months are to be anticipated and are included in the initial reimbursement. An immediate denture is made prior to teeth being extracted and is inserted same day of extraction of remaining natural teeth. Frequency: D5130 can be reimbursed only once per lifetime per client. Complete denture, D5110, may be considered 5 years after immediate denture was reimbursed. Documentation that existing prosthesis cannot be made serviceable must be maintained. Immediate Denture Form must be on file.



Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Immediate denture – mandibular	D5140	\$9 <del>32.94</del> <del>16.22</del>	\$8 <del>52.94</del> <del>36.22</del>	\$80.00	Reimbursement made upon delivery of an immediate mandibular denture to the client. Routine follow-up adjustments/soft tissue condition relines within 6 months are to be anticipated and are included in the initial reimbursement. An immediate denture is made prior to teeth being extracted and is inserted same day of extraction of remaining natural teeth. Frequency: D5140 can be reimbursed only once per lifetime per client. Complete dentures, D5120, may be considered 5 years after immediate denture was reimbursed – documentation that existing prosthesis cannot be made serviceable must be maintained. Immediate Denture Form must be on file.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Maxillary partial denture - resin base (including retentive/clasping materials, rests, and teeth)	D5211	\$700.00	\$640.00	\$60.00	Reimbursement made upon delivery of a complete partial maxillary denture to the client. D5211 and D5212 are considered definitive treatments. Routine follow-up adjustments or relines within 6 months are to be anticipated and are included in the initial reimbursement. A partial resin base denture can be made right after having teeth extracted (healing from only a few teeth is not as extensive as healing from multiple). A partial resin base denture can also be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and "try-in" appointments may be necessary and are included in the cost. Frequency: Program will only pay for one resin maxillary per every 3 years - documentation that existing prosthesis cannot be made serviceable must be maintained.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Mandibular partial denture - resin base (including retentive/clasping rests, and teeth)	D5212	\$778.00	\$718.00	\$60.00	Reimbursement made upon delivery of a complete partial mandibular denture to the client. D5211 and D5212 are considered definitive treatment. Routine follow-up adjustments/relines within 6 months are to be anticipated and are included in the initial reimbursement. A partial resin base denture can be made right <u>after</u> having teeth extracted (healing from only a few teeth is not as extensive as healing from multiple). A partial resin base denture can also be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and "try-in" appointments may be necessary and are included in the cost. Frequency: Program will only pay for one resin mandibular per every 3 years - documentation that existing prosthesis cannot be made serviceable must be maintained.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Maxillary partial denture – cast metal framework with resin denture bases (including any conventional clasps, rests and teeth)	D5213	<del>\$900.48</del> <del>884.00</del>	<del>\$840.48</del> <del>24.00</del>	\$60.00	Reimbursement made upon delivery of a complete partial maxillary denture to the client. D5213 and D5214 are considered definitive treatment. Routine follow-up adjustments or relines within 6 months are to be anticipated and are included in the initial reimbursement. A partial cast metal base can also be made right after having teeth extracted (healing from only a few teeth is not as extensive as healing from multiple). A partial cast metal base denture can be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and “try-in” appointments may be necessary and are included in the cost. Frequency: Program will only pay for one maxillary per every five years - documentation that existing prosthesis cannot be made serviceable must be maintained.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Mandibular partial denture – cast metal framework with resin denture bases (including any conventional clasps, rests and teeth)	D5214	<del>\$900.48</del> <del>884.00</del>	<del>\$840.48</del> <del>24.00</del>	\$60.00	Reimbursement made upon delivery of a complete partial mandibular denture to the client. D5213 and D5214 are considered definitive treatment. Routine follow-up adjustments or relines within 6 months are to be anticipated and are included in the initial reimbursement. A partial cast metal base can be made right after having teeth extracted (healing from only a few teeth is not as extensive as healing from multiple). A partial cast metal base denture can also be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and “try-in” appointments may be necessary and are included in the cost. Frequency: Program will only pay for one mandibular per every five years - documentation that existing prosthesis cannot be made serviceable must be maintained.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Immediate maxillary partial denture – resin base (including any conventional clasps, rests and teeth)	D5221	\$ <del>646.83</del> 35.32	\$ <del>586.83</del> 75.32	\$60.00	Reimbursement made upon delivery of an immediate partial maxillary denture to the client. D5221 can be reimbursed only once per lifetime per client and must be on the same date of service as the extraction. Routine follow-up adjustments or relines within 6 months is to be anticipated and are included in the initial reimbursement. An immediate partial resin base denture can be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and “try-in” appointments may be necessary and are included in the cost. Frequency: A maxillary partial denture may be considered 3 years after immediate partial denture was reimbursed. Documentation that existing prosthesis cannot be made serviceable must be maintained. Immediate Denture Form must be on file.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Immediate mandibular partial denture – resin base (including any conventional clasps, rests and teeth)	D5222	\$6 <del>46.83</del> 35.32	\$5 <del>86.83</del> 75.32	\$60.00	Reimbursement made upon delivery of an immediate partial mandibular denture to the client. D5222 can be reimbursed only once per lifetime per client and must be on the same date of service as the extraction. Routine follow-up adjustments or relines within 6 months is to be anticipated and are included in the initial reimbursement. An immediate partial resin base denture can be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and “try-in” appointments may be necessary and are included in the cost. Frequency: A mandibular partial denture may be considered 3 years after immediate partial denture was reimbursed. Documentation that existing prosthesis cannot be made serviceable must be maintained. Immediate Denture Form must be on file.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Immediate maxillary partial denture – cast metal framework with resin denture bases (including any conventional clasps, rests and teeth)	D5223	<del>\$900.48</del> <del>884.00</del>	<del>\$840.48</del> <del>24.00</del>	\$60.00	Reimbursement made upon delivery of an immediate partial maxillary denture to the client. D5223 can be reimbursed only once per lifetime per client and must be on the same date of service as the extraction. Routine follow-up adjustments or relines within 6 months is to be anticipated and are included in the initial reimbursement. An immediate partial cast metal framework with resin base denture can be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and “try-in” appointments may be necessary and are included in the cost. Frequency: A maxillary partial denture may be considered 5 years after immediate partial denture was reimbursed. Documentation that existing prosthesis cannot be made serviceable must be maintained. Immediate Denture Form must be on file.



Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Immediate mandibular partial denture – cast metal framework with resin denture bases (including any conventional clasps, rests and teeth)	D5224	<del>\$900.48</del> <del>884.00</del>	<del>\$840.48</del> <del>24.00</del>	\$60.00	Reimbursement made upon delivery of an immediate partial mandibular denture to the client. D5224 can be reimbursed only once per lifetime per client and must be on the same date of service as the extraction. Routine follow-up adjustments or relines within 6 months are to be anticipated and are included in the initial reimbursement. An immediate partial cast metal framework with resin base denture can be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and “try-in” appointments may be necessary and are included in the cost. Frequency: A mandibular partial denture may be considered 5 years after immediate partial denture was reimbursed. Documentation that existing prosthesis cannot be made serviceable must be maintained. Immediate Denture Form must be on file.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Maxillary partial denture – flexible base (including retentive/clasping rests, and teeth)	D5225	\$7 <del>98.83</del> 84.34	\$7 <del>38.83</del> 24.34	\$60.00	Reimbursement made upon delivery of a partial maxillary denture to the client. D5225 and D5226 are considered definitive treatment. Routine follow-up adjustments or relines within 6 months are to be anticipated and are included in the initial reimbursement. A partial flexible base can be made right after having teeth extracted (healing from only a few teeth is not as extensive as healing from multiple). A partial flexible base denture can also be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and “try-in” appointments may be necessary and are included in the cost. Frequency: Program will only pay for one maxillary per every three years - documentation that existing prosthesis cannot be made serviceable must be maintained.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Mandibular partial denture – flexible base (including retentive/clasping materials, rests, and teeth)	D5226	\$ <del>798.83</del> 84.34	\$ <del>738.83</del> 24.34	\$60.00	Reimbursement made upon delivery of a partial mandibular denture to the client. D5225 and D5226 are considered definitive treatment. Routine follow-up adjustments or relines within 6 months are to be anticipated and are included in the initial reimbursement. A partial flexible base can be made right after having teeth extracted (healing from only a few teeth is not as extensive as healing from multiple). A partial flexible base denture can also be made before having teeth extracted if the teeth being removed are in the front or necessary healing will be minimal. Several impressions and “try-in” appointments may be necessary and are included in the cost. Frequency: Program will only pay for one mandibular per every three years - documentation that existing prosthesis cannot be made serviceable must be maintained.
Repair broken complete denture base, mandibular	D5511	\$ <del>131.84</del> 29.45	\$ <del>121.84</del> 19.45	\$10.00	Repair broken complete mandibular denture base. Frequency: two of D5511 per 12 months per client.
Repair broken complete denture base, maxillary	D5512	\$ <del>131.84</del> 29.45	\$ <del>121.84</del> 19.45	\$10.00	Repair broken complete maxillary denture base. Frequency: two of D5512 per 12 months per client.
Replace missing or broken teeth - complete denture (each tooth)	D5520	\$ <del>98.85</del> 7.11	\$ <del>88.85</del> 7.11	\$10.00	Replacement/repair of missing or broken teeth. Teeth 1 – 32 and must report tooth number.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Repair resin partial denture base, mandibular	D5611	\$9 <del>9.557.79</del>	\$8 <del>9.557.79</del>	\$10.00	Repair resin partial mandibular denture base. Frequency: two D5611 per 12 months per client.
Repair resin partial denture base, maxillary	D5612	\$9 <del>9.557.79</del>	\$8 <del>9.557.79</del>	\$10.00	Repair resin partial maxillary denture base. Frequency: two D5612 per 12 months per client.
Repair cast partial framework, mandibular	D5621	\$12 <del>9.276.93</del>	\$11 <del>9.276.93</del>	\$10.00	Repair cast partial mandibular framework. Frequency: two D5621 per 12 months per client.
Repair cast partial framework, maxillary	D5622	\$12 <del>9.276.93</del>	\$11 <del>9.276.93</del>	\$10.00	Repair cast partial maxillary framework. Frequency: Two D5622 per 12 months per client.
Repair or replace broken retentive/clasping materials – per tooth	D5630	\$13 <del>9.667.12</del>	\$12 <del>9.667.12</del>	\$10.00	Repair of broken clasp on partial denture base – per tooth. Teeth 1 – 32, report tooth number(s).
Replace broken teeth-per tooth	D5640	\$ <del>100.0498.27</del>	\$ <del>90.0488.27</del>	\$10.00	Repair/replacement of missing tooth. Teeth 1 – 32, report tooth number(s).
Add tooth to existing partial denture	D5650	\$109.00	\$99.00	\$10.00	Adding tooth to partial denture base. Documentation may be requested when charged on partial delivered in last 12 months. Teeth 1 – 32, report tooth number(s).
Add clasp to existing partial denture	D5660	\$14 <del>5.082.43</del>	\$13 <del>5.082.43</del>	\$10.00	Adding clasp to partial denture base – per tooth. Documentation may be requested when charged on partial delivered in last 12 months. Teeth 1 – 32, report tooth number(s).
Rebase complete maxillary denture	D5710	\$322.00	\$297.00	\$25.00	Frequency: one time per 12 months. Completed at laboratory. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a reline in a 12 month period.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Rebase complete mandibular denture	D5711	\$322.00	\$297.00	\$25.00	Frequency: one time per 12 months. Completed at laboratory. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a reline in a 12 month period.
Rebase maxillary partial denture	D5720	\$304.00	\$279.00	\$25.00	Frequency: one time per 12 months. Completed at laboratory. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a reline in a 12 month period.
Rebase mandibular partial denture	D5721	\$304.00	\$279.00	\$25.00	Frequency: one time per 12 months. Completed at laboratory. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a reline in a 12 month period.
Reline complete maxillary denture (chairside)	D5730	\$1 <del>90.0886.55</del>	\$1 <del>80.0876.55</del>	\$10.00	Frequency: One time per 12 months. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a rebase in a 12 month period.
Reline complete mandibular denture (chairside)	D5731	\$1 <del>90.0886.55</del>	\$1 <del>80.0876.55</del>	\$10.00	Frequency: One time per 12 months. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a rebase in a 12 month period.
Reline maxillary partial denture (chairside)	D5740	\$18 <del>7.694.21</del>	\$17 <del>7.694.21</del>	\$10.00	Frequency: one time per 12 months. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a rebase in a 12 month period.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Reline mandibular partial denture (chairside)	D5741	\$18 <del>9.495.97</del>	\$17 <del>9.495.97</del>	\$10.00	Frequency: one time per 12 months. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a rebase in a 12 month period.
Reline complete maxillary denture (laboratory)	D5750	\$2 <del>53.1348.66</del>	\$22 <del>8.133.66</del>	\$25.00	Frequency: one time per 12 months. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a rebase in a 12 month period.
Reline complete mandibular denture (laboratory)	D5751	\$2 <del>54.3149.81</del>	\$22 <del>9.314.81</del>	\$25.00	Frequency: one time per 12 months. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a rebase in a 12 month period.
Reline maxillary partial denture (laboratory)	D5760	\$2 <del>51.3346.89</del>	\$22 <del>6.334.89</del>	\$25.00	Frequency: one time per 12 months. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a rebase in a 12 month period.
Reline mandibular partial denture (laboratory)	D5761	\$2 <del>51.3346.89</del>	\$22 <del>6.334.89</del>	\$25.00	Frequency: one time per 12 months. Cannot be charged on denture provided in the last 6 months. Cannot be charged in addition to a rebase in a 12 month period.
Extraction, erupted tooth or exposed root (elevation and/or forceps removal)	D7140	\$11 <del>9.076.93</del>	\$10 <del>9.076.93</del>	\$10.00	Removal of tooth structure, minor smoothing of socket bone, and closure as necessary. Frequency: One D7140 per lifetime per client per tooth. Teeth 1 – 32.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Extraction, erupted tooth requiring removal of bone and/or sectioning of tooth, and including elevation of mucoperiosteal flap if indicated	D7210	\$18 <del>4.541.12</del>	\$17 <del>4.541.12</del>	\$10.00	Includes related cutting of gingiva and bone, removal of tooth structure, minor smoothing of socket bone and closure. Frequency: One of D7210 per lifetime per client per tooth. Teeth 1 - 32
Removal of impacted tooth-soft tissue	D7220	\$2 <del>20.6616.73</del>	\$ <del>200.66196.73</del>	\$20.00	Occlusal surface of tooth covered by soft tissue; requires mucoperiosteal flap elevation. Teeth 1-32. Frequency: One of D7220 per 1 lifetime per client per tooth.
Removal of impacted tooth-partially bony	D7230	\$2 <del>72.4067.45</del>	\$2 <del>52.4047.45</del>	\$20.00	Part of crown covered by bone; requires mucoperiosteal flap elevation and bone removal. Teeth 1-32. Frequency: One of D7230 per 1 lifetime per patient per tooth
Removal of impacted tooth-completely bony	D7240	\$31 <del>6.180.37</del>	\$29 <del>6.180.37</del>	\$20.00	Most or all of crown covered by bone; requires mucoperiosteal flap elevation and bone removal. Teeth 1-32. Frequency: One of D7240 per 1 lifetime per patient per tooth.
Removal of impacted tooth-completely bony, with unusual surgical complications	D7241	\$4 <del>15.6407.88</del>	\$3 <del>95.6487.88</del>	\$20.00	Most or all of crown covered by bone; unusually difficult or complicated due to factors such as nerve dissection required, separate closure of maxillary sinus required or aberrant tooth position. Teeth 1-32. Frequency: One of D7241 per lifetime per patient per tooth.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Removal of residual tooth roots (cutting procedure)	D7250	\$19 <del>4.641.02</del>	\$18 <del>4.641.02</del>	\$10.00	Includes cutting of soft tissue and bone, removal of tooth structure, and closure. Cannot be charged for removal of broken off roots for recently extracted tooth. Teeth 1 – 32 Frequency: One D7250 per lifetime per patient per tooth.
Primary closure of a sinus perforation	D7261	\$4 <del>85.3576.03</del>	\$4 <del>75.3566.03</del>	\$10.00	Subsequent to surgical removal of tooth, exposure of sinus requiring repair, or immediate closure of oroantral or oralnasal communication in absence of fistulous tract. Narrative of medical necessity may be required and if the sinus perforation was caused by a current grantee or provider of the program.
<u>Incisional biopsy of oral tissue - hard (bone, tooth)</u>	<u>D7285</u>	<u>\$193.01</u>	<u>\$183.01</u>	<u>\$10.00</u>	<u>For partial removal of specimen only. This procedure involves biopsy of osseous lesions and is not used for apicectomy/periradicular surgery. This procedure does not entail an excision. Only covered if there is a suspicious lesion. Must have a pathology report in file.</u>
Incisional biopsy of oral tissue-soft	D7286	\$3 <del>9184.00</del>	\$381.00	<del>\$100.00</del>	For partial removal of an architecturally intact specimen only. D7286 is not used at the same time as codes for apicoectomy/periradicular curettage and does not entail an excision. Treatment notes must include documentation and proof that biopsy was sent for evaluation.



Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Alveoloplasty in conjunction with extractions - four or more teeth or tooth spaces, per quadrant	D7310	\$150.00	\$140.00	\$10.00	D7310 is distinct (separate procedure) from extractions. Usually in preparation for prosthesis or other treatments such as radiation therapy and transplant surgery. Frequency: One D7310 or D7311 per lifetime per patient per quadrant. Reported per quadrant.
Alveoloplasty in conjunction with extractions - one to three teeth or tooth spaces, per quadrant	D7311	\$14 <del>8.695.97</del>	\$13 <del>8.695.97</del>	\$10.00	D7311 is distinct (separate procedure) from extractions. Usually in preparation for a prosthesis or other treatments such as radiation therapy and transplant surgery. Frequency: One D7311 or D7310 per lifetime per patient per quadrant. Reported per quadrant.
Alveoloplasty not in conjunction with extractions - four or more teeth or tooth spaces, per quadrant	D7320	\$21 <del>4.110.11</del>	\$20 <del>4.110.11</del>	\$10.00	No extractions performed in an edentulous area. See D7310 if teeth are being extracted concurrently with the alveoloplasty. Usually in preparation for prosthesis or other treatments such as radiation therapy and transplant surgery. Frequency: One of D7320 or D7321 per lifetime per patient per quadrant. Reported per quadrant.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Alveoloplasty not in conjunction with extractions - one to three teeth or tooth spaces, per quadrant	D7321	\$21 <del>4.110.11</del>	\$20 <del>4.110.11</del>	\$10.00	No extractions performed in an edentulous area. See D7311 if teeth are being extracted concurrently with the alveoloplasty. Usually in preparation for prosthesis or other treatments such as radiation therapy and transplant surgery. Frequency: One of D7320 or D7321 per lifetime per patient per quadrant. Reported per quadrant.
<u>Excision of benign Lesion up to 1.25 cm</u>	<u>D7410</u>	<u>\$197.16</u>	<u>\$187.16</u>	<u>\$10.00</u>	<u>Must have a pathology report in file.</u>
<u>Removal of benign nonodontogenic cyst or tumor-lesion diameter up to 1.25 cm</u>	<u>D7460</u>	<u>\$248.70</u>	<u>\$238.70</u>	<u>\$10.00</u>	<u>Must have a pathology report in file.</u>
Removal of lateral exostosis (maxilla or mandible)	D7471	\$3 <del>10.1704.28</del>	\$ <del>300.17294.28</del>	\$10.00	Limited to the removal of exostosis, including the removal of tori, osseous tuberosities, and other osseous protuberances, when the mass prevents the seating of denture and does not allow denture seal. Reported per arch (LA or UA)
Removal of torus palatinus	D7472	\$3 <del>64.7957.83</del>	\$3 <del>54.7947.83</del>	\$10.00	Limited to the removal of exostosis, including the removal of tori, osseous tuberosities, and other osseous protuberances, when the mass prevents the seating of denture and does not allow denture seal. Must list quadrant.
Removal of torus mandibularis	D7473	\$3 <del>55.7949.04</del>	\$3 <del>45.7939.04</del>	\$10.00	Limited to the removal of exostosis, including the removal of tori, osseous tuberosities, and other osseous protuberances, when the mass prevents the seating of denture and does not allow denture seal. Must list quadrant.

Procedure Description	Alpha-numeric Code	Max Allowable Fee	Program Payment	Max Client Co-Pay	PROGRAM GUIDELINES
Incision & drainage of abscess - intraoral soft tissue	D7510	\$19 <del>6.663.00</del>	\$18 <del>6.663.00</del>	\$10.00	Incision through mucosa, including periodontal origins. One of D7510 per lifetime per client per tooth. Report per tooth.
Palliative treatment of dental pain – per visit	D9110	\$8 <del>2.040.92</del>	\$5 <del>7.045.92</del>	\$25.00	Emergency treatment to alleviate pain/discomfort. This code cannot be used for filing claims or writing or calling in a prescription to the pharmacy or to address situations that arise during multi-visit treatments covered by a single fee such as surgical or endodontic treatment. Report per visit, no procedure. Frequency: Limit 1 time per year. Maintain documentation that specifies problem and treatment.
Evaluation for moderate sedation, deep sedation or general anesthesia	D9219	\$4 <del>3.832.97</del>	\$4 <del>3.832.97</del>	\$0.00	One of D9219 or D9310 per 12 month(s) per grantee
Deep sedation/general anesthesia-each 15 minute increment	D9223	\$1 <del>10.0908.43</del>	\$ <del>100.0998.43</del>	\$10.00	Nine of D9223 per 1 day per patient. Not allowed with D9243
Intravenous moderate (conscious) sedation/analgesia-first 15 minutes	D9239	\$12 <del>4.762.54</del>	\$11 <del>4.762.54</del>	\$10.00	One of D9239 per 1 day per patient.
Intravenous moderate (conscious) sedation/analgesia-each 15 minute increment	D9243	\$1 <del>10.0908.43</del>	\$ <del>100.0998.43</del>	\$10.00	Thirteen of D9243 per 1 day per patient. Not allowed with D9223

EXPLANATION OF RESTORATIONS		
Location	Number of Surfaces	Characteristics
Anterior - <b>Mesial, Distal, Incisal, Lingual, or Facial (or Labial)</b>	1	Placed on one of the five surface classifications. .
	2	Placed, without interruption, on two of the surface classifications.
	3	Placed, without interruption, on three of the surface classifications.
	4 or more	Placed, without interruption, on four or more of the surface classifications.
Posterior –	1	Placed on one of the five surface classifications.

<b>Mesial, Distal, Occlusal, Lingual, or Buccal</b>	2	Placed, without interruption, on two of the surface classifications.
	3	Placed, without interruption, on three of the surface classifications.
	4 or more	Placed, without interruption, on four or more of the surface classifications.

**NOTE:** Tooth surfaces are reported using the letters in the following table.

<b>Surface</b>	<b>Code</b>
Buccal	B
Distal	D
Facial (or Labial)	F
Incisal	I
Lingual	L
Mesial	M
Occlusal	O

**DO NOT PUBLISH THIS PAGE**

Title of Rule: Revision of the Medical Assistance Rule concerning Nursing Home Financial Transparency and Reporting, Section 8.450.

Rule Number: MSB 24-06-05-A

Division / Contact / Phone: Office of Community Living / Richard Clark / 6518

**SECRETARY OF STATE**

**RULES ACTION SUMMARY AND FILING INSTRUCTIONS**

**SUMMARY OF ACTION ON RULE(S)**

1. Department / Agency Name: Health Care Policy and Financing / Medical Services Board

2. Title of Rule: MSB 24-06-05-A, Revision of the Medical Assistance Rule concerning Nursing Home Financial Transparency and Reporting, Section 8.450.

3. This action is an adoption of: new rules

4. Rule sections affected in this action (if existing rule, also give Code of Regulations number and page numbers affected):

Sections(s) 8.450, Colorado Department of Health Care Policy and Financing, Staff Manual Volume 8, Medical Assistance (10 CCR 2505-10).

5. Does this action involve any temporary or emergency rule(s)? No

If yes, state effective date:

Is rule to be made permanent? (If yes, please attach notice of hearing). Yes

**PUBLICATION INSTRUCTIONS\***

Replace the current text at 8.540 with the proposed text beginning at 8.540.B through the end of 8.540.C.3. This rule is effective October 30, 2024.

**DO NOT PUBLISH THIS PAGE**

Title of Rule: Revision of the Medical Assistance Rule concerning Nursing Home Financial Transparency and Reporting, Section 8.450.

Rule Number: MSB 24-06-05-A

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**STATEMENT OF BASIS AND PURPOSE**

1. Summary of the basis and purpose for the rule or rule change. (State what the rule says or does and explain why the rule or rule change is necessary).

This rule implements portions of HB 23-1228 with the intent to improve fiscal stewardship and financial transparency in nursing facility reimbursement rate setting.

2. An emergency rule-making is imperatively necessary

- ☐ to comply with state or federal law or federal regulation and/or  
☐ for the preservation of public health, safety and welfare.

Explain:

N/A

3. Federal authority for the Rule, if any:

N/A

4. State Authority for the Rule:

Sections 25.5-1-301 through 25.5-1-303, C.R.S. (2024); 25.5-6-202(13), C.R.S. (2023).

Initial Review

**08/09/24**

Final Adoption

**09/13/24**

Proposed Effective Date

**10/30/24**

Emergency Adoption

**DOCUMENT #**

## **DO NOT PUBLISH THIS PAGE**

Title of Rule: Revision of the Medical Assistance Rule concerning Nursing Home Financial Transparency and Reporting, Section 8.450.

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### **REGULATORY ANALYSIS**

1. Describe the classes of persons who will be affected by the proposed rule, including classes that will bear the costs of the proposed rule and classes that will benefit from the proposed rule.

Nursing Facility providers will be required to provide annual audited financial statements and related financial declarations to the Department annually. This will result in additional costs incurred on facilities not already receiving annual financial reviews through a third party.

2. To the extent practicable, describe the probable quantitative and qualitative impact of the proposed rule, economic or otherwise, upon affected classes of persons.

This proposed rule will improve financial reporting, confidence in the accuracy of annual cost reports, better insight into the financial stability of nursing home Medicaid providers, and improved confidence in nursing home reimbursement rate setting.

3. Discuss the probable costs to the Department and to any other agency of the implementation and enforcement of the proposed rule and any anticipated effect on state revenues.

The Department currently has adequate staff and contracts dedicated to cost report and quarterly financial reviews. No additional cost is anticipated at this time.

4. Compare the probable costs and benefits of the proposed rule to the probable costs and benefits of inaction.

Compared to inaction, implementing the proposed rule will increase the accuracy of financial reporting, improving the ability of the Department to ensure accurate rate setting and decreasing the likelihood of unanticipated financial failures of facilities where Medicaid residents may be housed. Implementing the proposed rule will modestly increase administrative costs related to financial statements at some facilities.

5. Determine whether there are less costly methods or less intrusive methods for achieving the purpose of the proposed rule.

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No less costly methods or less intrusive methods were capable of achieving the purpose of the proposed rule. The proposed rule allows for 2 years for full compliance and accommodations aimed at reducing or avoiding unnecessary costs where possible.

6. Describe any alternative methods for achieving the purpose for the proposed rule that were seriously considered by the Department and the reasons why they were rejected in favor of the proposed rule.

The Department settled on an extended path to full compliance, allowing 'reviewed' audits in year 1 after meeting with third party CPA firms about the feasibility and cost of a faster implementation timeline. The Department believes that a longer financial relationship with such firms is necessary for an 'audit' level of service and allowing the expanded time frame will allow for facilities to engage with more accounting firms to ensure cost competitiveness.



## **8.449.2           USE OF FORMS AND COMMUNICATION CONCERNING RESULTS OF UTILIZATION REVIEW**

### **8.450   FINANCIAL TRANSPARENCY REPORTING REQUIREMENTS**

#### **8.450.A           Definitions**

1. Audited Financial Statements means a company's financial statements that have been examined by an independent auditor and received an opinion signed by a Certified Public Accountant (CPA). An audit provides the highest level of assurance that the applicable financial statements are free from material misstatement.
2. Reviewed Financial Statements means a company's financial statements that have been examined by an independent auditor and received a review report signed by a CPA. A review provides a limited assurance that the applicable financial statements are free from material misstatement.
3. Managing Entity means any entity that provides administrative or management support to a group a facility. This includes management companies, home offices or back-offices.
4. Common Ownership means one of more individuals directly or indirectly possesses a 5% or greater ownership interest, as defined in Section 8.441.5.B, in both the nursing facility and the institution or organization serving the nursing facility.

#### **8.450.B           Financial Reporting Requirements**

Beginning with fiscal year end cost reports submitted during State Fiscal Year 2025, all Medicaid certified nursing homes and management entities must annually provide the following documentation in accordance with C.R.S § 25.5-6-202 (13):

##### 1. Audited Financial Statements

- a. Audited financial statements for each nursing facility and management entity, including management companies, home office or back-office entities, directly or indirectly accepting Medicaid funds in Colorado; or
- b. Audited consolidated financial statements for any organization or company operating or managing multiple facilities within Colorado. Consolidated financial statements must include a supplemental schedule that specifies facility level income statement data as well as statements from the managing entity (including management companies, home office or back-office entities), the revenue and expense stated on the supplemental schedule for each facility must reconcile to the MED-13; or
- c. Any combination of (a) and (b) that is necessary to include all applicable nursing facilities and managing entities should the managing entity not have common ownership with all individual facility under its management.
  - i. Annual facility and managing entity audit dates may differ based on their specific entity's fiscal year end.

2. A disclosure of nursing facility ownership or affiliation with other corporations, foundation, etc., including an explanation of the type or relationship for each facility operator, management entity and real estate investment trust (REIT) associated with each facility accepting Medicaid funds.
3. Identification of all related parties engaged in a financial transaction with the nursing facility or management entity, and the sum of all annual transactions.
4. At its discretion, the Department may require:
  - a. Details on transactions between related parties.
  - b. Additional audited financial statements for related parties determined to be of material value in transaction volume.
  - c. Individual ownership details of any corporate level ownership provided as part of disclosures required in this section.

#### **8.450.C Waiver Process**

1. The Department may allow for the waiver of certain requirements at its discretion. Waivers should be limited in duration and will only be granted based on atypical or unexpected occurrences that prevent the facility from meeting all compliance requirements. To receive a waiver, the facility or management entity must:
  - a. Provide evidence of a good faith effort to comply with all applicable transparency requirements in this section,-
  - b. Identify and explain the specific requirement requested to be waived,-
  - c. Provide a timeline in which full compliance can be regained, and-
  - d. Submit compliance documentation to the greatest extent possible to meet the intent of this section in lieu of the item being waived (i.e. submission of reviewed financial statement in lieu of audited financial statements).
- 4.2. In limited circumstances an organization's structure may require the submission of combined financial statements rather than consolidated financial statements. This waiver additionally requires:
  - a. An explanation why combined financial statements are being requested.
  - b. A summary of the nature of any business entities omitted from financial reporting
  - c. Omitted business entities must not have any financial transactions with nursing home related entities
3. For SFY 2025 only, the Department will accept reviewed financial statements in lieu of audited financial statements for compliance with ~~S~~section 8.450.2 (A).