



JENNIFER KENT
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

DATE: MAR 12 2015

TO: ALL MEDI-CAL DENTAL MANAGED CARE PLANS

SUBJECT: APL 15-004: Clarification on APL 15-015

This All Plan Letter (APL) supersedes APL 15-015: Clarification on Exhibit A, Attachment 3: Financial Information.

PAID RATES – RETROACTIVE ADJUSTMENTS

Any difference in rates due to a retroactive rate change shall be reported under the Revenues Section, line item 2, "Adjustment(s)" on the *Medi-Cal Dental Only Revenues & Expenses* form. This adjustment should be reflected in the next reporting period after the retroactive rate has been received and shall identify the time period it applies to.

The enclosed *Medi-Cal Dental Only Revenue & Expenses* form will replace Exhibit A, Attachment 20, Deliverable Templates in the Geographic Managed Care (GMC) and Pre-paid Health Plan (PHP) contracts.

If you have questions, please contact Brian Nanoo at (916) 464-0392 or brian.nanoo@dhcs.ca.gov.

Sincerely,



Shannon Hoerner, Chief
Fiscal Administration Unit
Medi-Cal Dental Services Division

Exhibit A, Attachment 20

QUARTERLY STATEMENT AS OF [date] - [Plan Name] MEDI-CAL DENTAL ONLY REVENUE & EXPENSES		
	1	2
	Current Period	Year-To-Date
REVENUES:		
1. MEDI-CAL		
2. Adjustment(s)		
EXPENSES:		
Dental		
3. Primary Professional Services - Capitated		
Administration		
4. Compensation		
5. Interest Expense		
6. Occupancy, Depreciation and Amortization		
7. Management Fees		
8. Marketing		
9. Affiliate Administration Services		
10. Aggregate Write-Ins for Other Administration		
11. TOTAL ADMINISTRATION (Items 4 to 10)		
12. TOTAL EXPENSES		
13. INCOME (LOSS)		
14. Extraordinary Income (Loss)		
15. Provision for Taxes		
16. NET INCOME (LOSS)		