

Benchmarking Data Element	Definition	Include	Do Not Include
Section1: Revenue and Cost			
Total Clinical Net Revenue	Report collections for all ophthalmic and optometric medical and surgical services less refunds and returned checks	Collections for both technical and professional components of any testing, contact lens revenue if reported as clinical revenue, deposition charges	Rental revenue, ambulatory surgery center facility collections, optical shop revenue, optical lab revenue, contact lens revenue if reported as optical revenue, revenue from injectable retina drugs
Total Ophthalmologist (MD/DO) Clinical Net Revenue	Report collections for all ophthalmic medical and surgical services less refunds and returned checks	Collections for both technical and professional components of any testing, contact lens revenue if reported as clinical revenue	Rental revenue, ambulatory surgery center facility collections, optical shop revenue, optical lab revenue, revenue from injectable retina drugs, contact lens revenue if reported as optical revenue
Total Optometrist (OD) Clinical Net Revenue	Report collections for all optometric services less refunds and returned checks	Collections for both technical and professional components of any testing, contact lens revenue if reported as clinical revenue	Optical shop revenue, optical lab revenue, contact lens revenue if reported as optical revenue
Total Clinic Operating Expenses	Report the total clinic operating expenses of the practice including facility expenses and staff payroll which are also entered separately below	All expenses on your practice income statement except those noted under the 'do not include' section; make sure to include staff payroll (but not provider income) depreciation, professional liability insurance costs, contact lens costs if reported as clinical operating expenses, telephone computer system, office supplies, equipment leases, advertising/marketing/legal/accounting, postage, etc.	MD/DO/OD compensation, costs for space rented out for other purposes, surgery center costs, optical shop costs, optical lab costs, contact lens expenses if reported as optical expenses,

			expenses for injectable retina drugs
Total Clinic Facility Expenses	Report the practice's expenses for items related to the office space- these expenses are also included in the 'Total Clinic Operating Expense' category	Building rent or lease including any monthly payments to landlord for leasehold improvements, depreciation costs for buildings and grounds, mortgage interest for buildings, utilities, building property taxes, housekeeping services and maintenance including related supplies, basic repairs and security systems.	Costs for space rented out for other purposes, rent or other facility costs related to space used by a surgery center, optical shop, or optical lab
Total Number of FTE Owners	An owner would be a shareholder, a member, a partner or a solo practitioner. A full-time equivalent owner is a physician that works the number of hours required to meet your practice's full-time requirement, it may be 36 hours a week, 40 hours a week, etc. Prorate partial year physicians. For instance if a physician works three months/year, they would be a .25 FTE. Do not report a physician as more than a 1.0 FTE regardless of the number of hours worked.	N/A	N/A
Total Number of FTE Ophthalmologists (MDs/DOs)	A full-time equivalent MD/DO is a physician that works the number of hours required to meet your practice's full-time requirement; it may be 36 hours a week, 40 hours a week, etc. Prorate partial year physicians. For	N/A	N/A

	instance if a physician works three months/year, they would be a .25 FTE. Do not report a physician as more than a 1.0 FTE regardless of the number of hours worked.		
Total Number of FTE Optometrists (ODs)	A full-time equivalent optometrist is an optometrist that works the number of hours required to meet your practice's full-time requirement. It may be 36 hours a week, 40 hours a week, etc. Prorate partial year physicians. For instance if a physician works three months/year, they would be a .25 FTE. Do not report a physician as more than a 1.0 FTE regardless of the number of hours worked	N/A	N/A
Total Owner Compensation from Clinical Operations	For all owners in your practice, report the W-2 income, 1099 income, K-1 partnership income plus all voluntary salary reductions (i.e. 401(k), section 125 savings plan, medical savings accounts, etc.) that is applicable from clinical operations	Salary, bonus, incentive payments, research stipends, honoraria, distribution of profits from clinical operations regardless of whether profits were paid out or not, pension payments made to accounts	ASC, optical or other non-clinical operations
Total Ophthalmologist (MD/DO) Clinical Compensation	For all MDs/DOs in your practice, including the owners, report the W-2 income, 1099	Salary, bonus, incentive payments, research stipends, honoraria, distribution of profits from clinical operations regardless of whether profits were paid out or not, pension payments	ASC, optical or other non-clinical operations, repayment of loans to the

	income, K-1 partnership income plus all voluntary salary reductions (i.e. 401(k), section 125 savings plan, medical savings accounts, etc.) that is applicable from clinic operations	made to accounts	practice
Total Optometrist (OD) Clinical Compensation	For all optometrists in your practice, including the owners, report the W-2 income, 1099 income, K-1 partnership income plus all voluntary salary reductions (i.e. 401(k), section 125 savings plan, medical savings accounts, etc.) that is applicable from clinical operations	Salary, bonus, incentive payments, research stipends, honoraria, distribution of profits from clinical operations regardless of whether profits were paid out or not, pension payments made to accounts	ASC, optical or other non-clinical operations, repayment of loans to the practice
Total Encounters for All Providers	Run a report using your practice management software that shows the number of times each CPT code was billed during the year; this report is often called CPT code analysis or productivity analysis or something similar. Add the following CPT codes and report the sum as your total encounters.	92002 through 92014 eye codes, 99201 through 99215 E&M, 99241 through 99245 codes for office consultations, 99024 post op visits, plus any other codes you use internally to indicate an exam has been performed. For example, some practices use S - HCPCS codes for exams that are paid by patients, and those exams should be included in your total encounter numbers.	Emergency room visits, hospital visits, nursing home visits
Total New Patient Encounters	Report total number of new patient encounters	Include CPT codes: 92002, 92004, 99201 through 99205, 99241 through 99245	N/A
Total Ophthalmologist (MD/DO) Encounters	Report the number of total encounters reported above which were performed by	N/A	N/A

	MD/DOs. For this purpose, Total Ophthalmologist (MD/DO) Encounters plus Total Optometric (OD) Encounters should equal Total Encounters for All Providers.		
Total Optometrist (OD) Encounters	Report the number of total encounters reported above which were performed by optometrists. For this purpose, 'Total Ophthalmologist (MD/DO) Encounters' plus 'Total Optometric (OD) Encounters' should equal 'Total Encounters for All Providers.'	N/A	N/A

Section 2: Staff

Total Number of FTE Staff	Report the total number of FTE staff. A full-time equivalent staff member works the number of hours required to meet your full-time requirement of your practice. It may be 36 hours per week, 40 hours per week, etc. Include all hours paid, whether hours worked, vacation, holidays, PTO, sick leave, personal time, etc. Prorate partial year employees. For instance if an employee works three months/year, they would be a .25 FTE. Include hours worked but	Clinical staff, front office, billing staff, management, accounting, HR, marketing, and janitorial - if employed by the practice - in addition to any other staff including management, IT staff, physician or administrator secretaries, research personnel, etc. Note: this entry may include staff not included in the front, billing and non-MD/DO/OD clinical staff categories	MD/DO/OD, ASC staff, optical staff
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	not paid for family members of physicians, i.e. a spouse who works in the practice but does not draw a salary.		
Total Staff Cost	Report the total W-2 income for all non MD/DO/OD staff members employed by the practice plus the benefit costs; exclude ASC and optical staff	Employer's share of FICA, payroll and unemployment taxes, employer's share of health, disability, life and workers compensation insurance, employer contributions to any retirement plans, education and travel allowances, dues and memberships	N/A
Total Number of FTE Non MD/DO/OD Clinical Staff	Report the number of FTE non MD/DO/OD clinical staff. A full-time equivalent staff member works the number of hours required to meet your practice's full-time requirement. It may be 36 hours per week, 40 hours per week, etc. Include all hours paid, whether hours worked, vacation, holidays, PTO, sick leave, personal time, etc. Prorate partial year employees. For instance if an employee works three months/year, they would be a .25 FTE.	Nurses, PAs, orthoptists, technicians (certified and non-certified), medical assistants, scribes, testing technicians, photographers, surgery, schedulers/counselors, contact lens technicians if contact lens revenue is reported as clinical revenue, technical or clinical supervisors	ASC staff, optical staff, contact lens technicians if contact lens revenue is included as optical revenue
Total Non MD/DO/OD Clinical Staff Cost	Report the gross W-2 income for all non MD/DO/OD clinical staff members (techs, nurses, etc. as listed above,) plus the benefit costs	Employer's share of FICA, payroll taxes, employer's share of health, disability and life insurance, employer contributions to any retirement plans, education and travel allowances, dues and memberships	N/A
Total Number of FTE Front Office Staff	Report the total number of FTE front office staff. A	Receptionists (check-in and check-out), telephone operators, appointment schedulers, medical record staff, front	N/A

	<p>full-time equivalent staff member works the number of hours required to meet your practice's full-time requirement. It may be 36 hours per week, 40 hours per week, etc. Include all hours paid, whether hours worked, vacation, holidays, PTO, sick leave, personal time, etc. Prorate partial year employees. For instance if an employee works three months/year, they would be a .25 FTE.</p>	office managers	
Total Front Office Staff Cost	Report the gross W-2 income for all front office staff members plus the benefit costs	Employer's share of FICA, payroll taxes, employer's share of health, disability and life insurance, employer contributions to any retirement plans, education and travel allowances, dues and memberships	N/A
Total Number of FTE Billing Staff	Report the total number of FTE billing staff. A full-time equivalent staff member works the number of hours required to meet your practice's full-time requirement. It may be 36 hours per week, 40 hours per week, etc. Include all hours paid, whether hours worked, vacation, holidays, PTO, sick leave, personal time, etc. Prorate partial year employees. For instance if an employee works three months/year, they would be a	Coders, billing clerks, collection staff, chart auditors, billing/collection managers	N/A

	.25 FTE.		
Total Billing Staff Cost	Report the gross W-2 income for all billing staff members plus the benefit costs	Employer's share of FICA, payroll taxes, employer's share of health, disability and life insurance, employer contributions to any retirement plans, education and travel allowances, dues and memberships	N/A
Section 3. Accounts Receivable			
Total \$ Clinical A/R	Report the total dollar amounts owed to the practice by: patients, third-party payers, employers, etc. For services as of the last day of your reporting year.	As stated in the definition	Optical shop charges
Total Gross Charges for Fiscal Year	Report the total gross charges for all ophthalmic and optometric medical and surgical services as of the last day of your reporting year.	Charges for both technical and professional components of any testing, charges for injectable retina drugs	Charges for ambulatory surgery center facility fees, optical shop charges
Total \$ Clinical A/R 0-30 days	Report the dollar portion of total Accounts Receivable that is current to 30 days old as of the last day of your reporting year if you report aging AR.	As stated in the definition	N/A
Total \$ Clinical A/R 31-60 days	Report the dollar portion of total Accounts Receivable that is 31 to 60 days old as of the last day of your reporting year if you report aging AR.	As stated in the definition	N/A
Total \$ Clinical A/R 61-90 days	Report the dollar portion of total Accounts Receivable that is 61 to 90 days old as of the last day	As stated in the definition	N/A

	of your reporting year if you report aging AR.		
Total \$ Clinical A/R 91-120 days	Report the dollar portion of total Accounts Receivable that is 91 to 120 days old as of the last day of your reporting year if you report aging AR.	As stated in the definition	N/A
Total \$ Clinical A/R 121+ days	Report the dollar portion of total Accounts Receivable that is 121 or more days old as of the last day of your reporting year if you report aging AR.	As stated in the definition	N/A
Section 4: Optical			
Total Optical Net Collections	Report total optical net collections.	Optical shop collections less refunds	Contact lens revenue
Total Optical Cost of Goods (COG)	Report the total cost of goods sold in your optical shop if reported as optical revenue.	Goods purchases (frames, lenses, etc.) optical lab supplies and costs (i.e. coatings), blanks, etc.	
Total Optical Operating Expenses	Report the total of all directly allocable optical shop expenses other than COG	Optician wages, lab and manager wage and benefit costs, contact lens department staff or expenses if reported as optical expenses, space costs, marketing, etc.	Costs for optical products such as frames, lenses, lab costs, etc., expenses for equipment used in making or cutting lenses, contact lens technicians if contact lens revenue is included in clinical net collections
Total Number FTE Opticians	A full-time equivalent staff member works the number of hours required to meet your practice's full-time requirement. It may be 36 hours	Dispensing opticians, optical managers and optical lab staff, contact lens technicians if reported as optical staff	Contact lens technicians if reported as clinical staff

	<p>per week, 40 hours per week, etc. Include all hours paid, whether hours worked, vacation, holidays, PTO, sick leave, personal time, etc. Prorate partial year employees. For instance if an employee works three months/year, they would be a .25 FTE.</p>		
Total Number of Optical Sales	<p>Report the total number of optical sales or jobs. A sale or job would be best defined as a pair of glasses, a frame or lenses only. Two pairs of glasses sold to the same person would count as two sales.</p>	N/A	<p>Do not include ancillary items such as necklaces or contact lens sales unless contact lens revenue is reported as optical revenue</p>
Total Number of Refractions (92015)	<p>Report the total number of times your practice management system reports CPT code 92015 was performed</p>	N/A	N/A