

Appendix

Cost-to-Collect Functional Areas

Expense Item	Patient Access	Patient Accounting	HIM Expense
AI for Denials, Appeals, and Payer Analytics		*	*
AI/Automation Workflows - Coding/CDI			✓
AI/Automation Workflows - Eligibility, Posting, Denials	*	*	*
AI/Automation Workflows - Estimation & Engagement	✓		
Annual Support for Bolt-Ons	*	*	*
Automation Development & Support Costs (Salaries, cloud usage, training data for RCM tools)	*	*	*
Bolt-On- Analytics or A/R Workflow Tools	*	*	*
Bolt-On- Charge Integrity Solutions		*	*
Bolt-On- Coding & CDI Enhancements			✓
Bolt-On- Contract Mgmt & Payment Variance Tools		✓	
Bolt-On- Denial Management Tools		✓	
Bolt-On- Eligibility & Authorization Tools	*	*	
Bolt-On- Patient Estimation Tools	*	*	
Bolt-On- Price Transparency & Self-Pay Portals	*	*	
Contingency Fees - Collections, Denials, Underpayment Recovery	*	*	
Contingency Fees- Early Out (Self-Pay) Contingency Fees		✓	
Contingency Fees- Out-of-Network / Third-Party Liability Recovery Firms		✓	
Cost Components- Contractor or vendor staff costs	*	*	*
Cost Components- FTE time allocated to support system updates	*	*	*
Cost Components- Salaries and Fringe Benefits of In-House Support	*	*	*
Implementation Fees for Bolt-Ons	*	*	*
IT Operational Expenses- Cybersecurity & Access Management	*	*	*
IT Operational Expenses- Hosting & Infrastructure (RCM-related)	*	*	*
IT Operational Expenses- IT Support FTEs for RCM Systems	*	*	*
IT Operational Expenses- Shared IT Tool Licensing (if used by RCM)	*	*	*
IT Operational Expenses- Telecom & Devices for RCM Teams	*	*	*
IT Personnel Dedicated to RCM (App Analysts, Reporting Devs, Help Desk)	*	*	*
IT Security & Compliance (specific to RCM tools)	*	*	*
Legal Fees - Billing Compliance, Denials, Litigation		✓	
Legal Fees- Out-of-Network/ Outside Council		✓	
Legal Fees- Payer Contract Enforcement and Dispute Resolution		✓	

Cost to Collect Functional Areas

Legal Fees- Third- Party Liability and Subrogation Legal Fees		✓	
License Fees for Bolt-Ons	*	*	*
Management Vendors - Interim or Contract Revenue Cycle Leadership	*	*	*
Management Vendors - Outsourced Coding Management			✓
Management Vendors - RCM Outsourcing, EBO, Denials, Consulting	*	*	
Office Overhead- Furniture & Fixtures (for RCM staff)	*	*	*
Office Overhead- Office Supplies & Equipment (non-clinical, RCM-related)	*	*	*
Office Overhead- Postage & Shipping (non-patient statements)	*	*	*
Office Overhead- Revenue Cycle Facilities Costs (Rent, Utilities, Security, Maintenance)	*	*	*
Outsourced Arrangements - Billing, Claims, Denials, Charge Entry/ Capture		*	*
Outsourced Arrangements - Coding Services			✓
Outsourced Arrangements - Patient Access	✓		
Outsourced Arrangements- Collections-Related Outsourcing		✓	
Outsourced Arrangements- Full-Service Revenue Cycle Outsourcing	*	*	*
Outsourced Arrangements- Lockbox Payment Processing Services		✓	
Outsourced Arrangements- Outsourced Eligibility & Enrollment Vendors	*	*	
Project Support for Revenue Cycle IT Initiatives	*	*	*
Purchased Services - Document Scanning & Indexing			✓
Purchased Services - Manual Charge Entry		*	*
Purchased Services - Refund Processing		✓	
Purchased Services - Statement Printing & Mailing		✓	
Purchased Services - Transcription Services			✓
Purchased Services- Courier & Logistics Services	*	*	*
Purchased Services- Lockbox & Payment Processing		✓	
Purchased Services- Temp Staffing via Staffing Firms	*	*	*
Record Storage - Physical/Electronic/Scanning			✓
Record Storage- Data Retention and Compliance Storage		*	*
Salaries/Fringe Benefits - Billing, Cash Posting and Collections		✓	
Salaries/Fringe Benefits - Health Information Management (HIM)			✓
Salaries/Fringe Benefits - Patient Access/ Registration Staff	✓		
Salaries/Fringe Benefits - Revenue Cycle Leadership & Support	*	*	
Salaries/Fringe Benefits - Revenue Integrity/ Charge Capture		*	*
Salaries/Fringe Benefits - UR and Denial Review Nurse FTEs		✓	

Cost to Collect Functional Areas

Software/Hardware Maintenance - Analytics Tools	*	*	*
Software/Hardware Maintenance - Coding & Compliance			✓
Software/Hardware Maintenance - EHR/Practice Management System	*	*	*
Software/Hardware Maintenance - Estimation Tools	*	*	
Software/Hardware Maintenance - Patient Access Software	✓		
Software/Hardware Maintenance- Claims, Clearinghouse & Billing Software		✓	
Software/Hardware Maintenance- Custom-Build Applications	*	*	*
Software/Hardware Maintenance- Multi-Channel Patient Digital Front Door	*	*	
Subscription Fees - Clearinghouse Subscriptions		✓	
Subscription Fees - Compliance and Reference Tools			✓
Subscription Fees - Patient Access Tools	✓		
Subscription Fees - Patient Payment Portals & Estimation Tools	*	*	
Subscription Fees - PMS, Billing, Coding Tools, Claims, Denials	*	*	*
Subscription Fees - RCM Analytics Platforms		✓	
Subscription Fees- Continuing Education/ Certifications (CEU, CPE)	*	*	*
Subscription Fees- Propensity to Pay and Presumptive Charity Screening	*	*	
Support Staff - App Analysts (dedicated to bolt-ons)	*	*	*
Support Staff - Data Reporting Analysts	*	*	*
Support Staff - RCM Trainers / Super Users	*	*	*
Support Staff - System Admins for Interfaces	*	*	*
System Admin & Technical Support (account management, patching, upgrades)	*	*	*
Transaction Fees - Claims, Eligibility, Payment, Lockbox		✓	
Transaction Fees- Electronic Bank/ Payment Processing Fees		✓	
Transaction Fees- Statement Generation Fees		✓	
Upgrade Fees or Future Enhancements	*	*	*
Virtual Agents or Chatbots (billing support, payments, plan setup)	*	*	

For any expense items that include an * in all three functional areas (Patient Access, Patient Accounting and HIM), costs should be allocated proportionally based on actual usage, support assignment, FTE alignment, or benefit to each function.