Table 12. Sample monthly resource use spreadsheet

		Indirect	activities			Pa	atient 012	23			Pa				
	Meetings	Cost accounting	All other	TOTAL	Individual counseling	Group counseling	Drug education	Other treatment procedures	TOTAL	Individual counseling	Group counseling	Drug education	Other treatment procedures	TOTAL	TOTAL FOR ALL PATIENTS
Direct service		'													
Counselors — A	2.0	0.25		2.25		0.5			0.5	4.0	0.5		1.0	5.5	6.0
В	2.0	0.5		2.5	3.0			0.75	3.75						3.75
Psychiatrist	2.0			2.0	2.0				2.0				0.5	0.5	2.50
Nurse						0.5	0.5	2.5	3.5		0.5	0.5		1.0	4.5
Indirect staff															
Program director	2.0	0.5	10.0	12.5											
Office manager		1.5	18	19.5				0.5	0.5						0.5
Accounting assistant		10	2	12											
Other resources															
Space								3.25					1		4.25
Office 1	1				4				4	4				4	8
Group meeting room	2					0.5	0,5		1		0.5	0.5		1	2
Supplies—Urinalysis					5	1	1	5	12	4	2	2		8	20
Methadone								30	30						30
Transportation			3							8	2	1	1	12	12
Total direct service resources															
Proportion of direct costs used															
Total indirect service resources															
Total service resources															

Table 13. Sample cost per unit spreadsheet

		Indirect	activities			Pa	atient 012	23			Pa				
	Meetings	Cost accounting	All other	TOTAL	Individual counseling	Group counseling	Drug education	Other treatment procedures	TOTAL	Individual counseling	Group counseling	Drug education	Other treatment procedures	TOTAL	TOTAL FOR ALL PATIENTS
Direct service															
Counselors — A	\$35	\$35				\$35				\$35	\$35		\$35		
В	\$20	\$20			\$20			\$20							
Psychiatrist	\$45				\$45								\$45		
Nurse						\$25	\$25	\$25			\$25	\$25			
Indirect staff															
Program director	\$30	\$30	\$30												
Office manager		\$20	\$20					\$20							
Accounting assistant		\$15	\$15												
Other resources															
Space			\$1.74					\$1.74					\$1.74		
Office 1	\$0.37				\$0.37					\$0.37					
Group meeting room	\$0.50					\$0.50	\$0.50				\$0.50	\$0.50			
Supplies—Urinalysis					\$5.60	\$5.60	\$5.60	\$5.60		\$5.60	\$5.60	\$5.60			
Methadone								\$0.32							
Transportation			\$0.95							\$1.25	\$1.25	\$1.25			
Total direct service resources															
Proportion of direct costs used															
Total indirect service resources															
Total service resources															

Table 14. Sample monthly resource cost spreadsheet

		Indired	ct activities	,			atient 01	23							
		manec	activities		г				-						
	Meetings	Cost accounting	All other	TOTAL	Individual counseling	Group counseling	Drug education	Other treatment procedures	TOTAL	Individual counseling	Group counseling	Drug education	Other treatment procedures	TOTAL	TOTAL FOR ALL PATIENTS
Direct service															
Counselors — A	\$70	\$8.75		\$78.75		\$17.50			\$17.50	\$140	\$17.50		\$35	\$192.50	\$210.00
В	\$40	\$10		\$50	\$60			\$15	\$75						\$75.00
Psychiatrist	<b>\$</b> 90			\$90	\$90				\$90				\$45	\$45	\$135.00
Nurse						\$12.50	\$12.50	\$62.50	\$87.50		\$12.50	\$12.50		\$25	\$112.50
Indirect staff															
Program director	\$60	\$15	\$300	\$375											
Office manager		\$30	\$360	\$390				\$10	\$10						\$10.00
Accounting assistant		\$150	\$30	\$180											
Other resources															
Space — all other			\$454.56	\$454.56				\$5.66	\$5.66				\$1.74	\$1.74	\$7.40
Office 1	\$0.37		\$60.63	\$61.00	\$1.48				\$1.48	\$1.48				\$1.48	\$2.96
Group meeting room	\$1.00		\$82.60	\$83.60		\$0.25	\$0.25		\$0.50		\$0.25	\$0.25		\$0.50	\$1.00
Supplies—Urinalysis					\$28	\$5.60	\$5.60	\$28	\$67.20	\$22.60	\$11.20	\$11.20		\$45.00	\$112.20
Methadone								\$9.60	\$9.60						\$9.60
Transportation			\$2.85	\$2.85						\$10	\$2.50	\$1.25	\$1.25	\$15	\$15.00
Total direct service resources					\$179.48	\$35.85	\$18.35	\$130.76	\$364.44	\$174.08	\$43.95	\$25.20	\$82.99	\$326.22	\$690.66
Proportion of direct costs used					0.2599	0.0519	0.0266	0.1893	0.5277	0.2520	0.0636	0.0365	0.1202	0.4723	1.00
Total indirect service resources	\$261.37	\$213.75	\$1290.64	\$1765.76	\$458.92	\$91.64	\$46.97	\$334.26	\$931.79	\$444.98	\$112.30	\$64.45	\$212.24	\$833.97	\$1765.76
Total service resources					\$638.40	\$127.49	\$65.32	\$465.02	\$1296.23	\$619.06	\$156.25	\$89.65	\$295.23	\$1160.19	\$2456.42