





**Table 14. Sample monthly resource cost spreadsheet**

	Indirect activities				Patient 0123					Patient 0124					TOTAL FOR ALL PATIENTS
	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	
<b>Direct service</b>															
<b>Counselors — A</b>	\$70	\$8.75		\$78.75		\$17.50			\$17.50	\$140	\$17.50		\$35	\$192.50	\$210.00
<b>B</b>	\$40	\$10		\$50	\$60			\$15	\$75						\$75.00
<b>Psychiatrist</b>	\$90			\$90	\$90				\$90				\$45	\$45	\$135.00
<b>Nurse</b>						\$12.50	\$12.50	\$62.50	\$87.50		\$12.50	\$12.50		\$25	\$112.50
<b>Indirect staff</b>															
<b>Program director</b>	\$60	\$15	\$300	\$375											
<b>Office manager</b>		\$30	\$360	\$390				\$10	\$10						\$10.00
<b>Accounting assistant</b>		\$150	\$30	\$180											
<b>Other resources</b>															
<b>Space — all other</b>			\$454.56	\$454.56				\$5.66	\$5.66				\$1.74	\$1.74	\$7.40
<b>Office 1</b>	\$0.37		\$60.63	\$61.00	\$1.48				\$1.48	\$1.48				\$1.48	\$2.96
<b>Group meeting room</b>	\$1.00		\$82.60	\$83.60		\$0.25	\$0.25		\$0.50		\$0.25	\$0.25		\$0.50	\$1.00
<b>Supplies—Urinalysis</b>					\$28	\$5.60	\$5.60	\$28	\$67.20	\$22.60	\$11.20	\$11.20		\$45.00	\$112.20
<b>Methadone</b>								\$9.60	\$9.60						\$9.60
<b>Transportation</b>			\$2.85	\$2.85						\$10	\$2.50	\$1.25	\$1.25	\$15	\$15.00
<b>Total direct service resources</b>					\$179.48	\$35.85	\$18.35	\$130.76	\$364.44	\$174.08	\$43.95	\$25.20	\$82.99	\$326.22	\$690.66
<b>Proportion of direct costs used</b>					0.2599	0.0519	0.0266	0.1893	0.5277	0.2520	0.0636	0.0365	0.1202	0.4723	1.00
<b>Total indirect service resources</b>	\$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
<b>Total service resources</b>					\$638.40	\$127.49	\$65.32	\$465.02	\$1296.23	\$619.06	\$156.25	\$89.65	\$295.23	\$1160.19	\$2456.42