Table 8. Sample spreadsheet template

	Indirect activities						Patient 0123												Patient 0124												TOTAL FOR ALL PATIENTS
									Procedures												Procedures										
	Meetings	Paperwork	Supervision	Cost Accounting	All other	TOTAL	Intake	Assessment	Individual Counseling	Group Counseling	Drug education	HIV & STD education	Financial advising	Couples therapy	Acupuncture	Methadone Maintenance	Other treatment	TOTAL	Intake	Assessment	Individual coun	Group counseling	Drug education	HIV & STD education	Financial advising	Couples therapy	Acupuncture	Methadone Maintenance	Other treatment	TOTAL	
Direct service providers																															
Counselors — A																															
B																															
Psychologist																															
Psychiatrist																															
Social Worker																															
Physician																															
Nurse																															
Other																															
Indirect service staff																															
Program director																															
Office Manager																															
Receptionist																															
Accounting assistant																															
Other resources																															
Space																															
Office 1																															
Office 2																															
Group meeting room																															
All other																															
Supplies																															
Transportation																															
Communication services																															
Vendor services																															
Insurance and finance																															
Total direct service resources																															