

Find the Cost per Resource per Procedure per Patient

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																																