SECTION 200

CHART OF ACCOUNTS

7510 PHYSICAL THERAPY

Function

The Physical Therapy cost center provides treatment of disease, injury, or deformity by physical methods such as massage, heat treatment, and exercise rather than by drugs or surgery, under the direction of a physician and/or a physical therapist. Physical therapists provide evaluation and assessments and establish plans of care. Activities include but are not limited to:

A variety of evaluative procedures and assessments that include standardized tests and measures, development of a plan of care provision by therapist and/or qualified extenders of a variety of therapeutic interventions that include functional activities, therapeutic exercise, manual therapy, neuromuscular reeducation as well as a variety of modalities.

Description

This cost center contains the direct expenses incurred in maintaining a physical therapy program. Included as direct expenses are salaries and wages, employee benefits, professional fees (non-physician), non-medical supplies, purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission. (See Appendix D of this manual.) Relative Value Units for unlisted modalities or for procedures should be estimated based on other comparable modalities or procedures.

Data Source

The number of Relative Value Units shall be the actual count maintained by the Physical Therapy cost center.

Reporting Schedule

Schedule D - Line D39

SECTION 200

CHART OF ACCOUNTS

7530 OCCUPATIONAL THERAPY - ACUTE/GENERAL HOSPITALS

Function

The Occupational Therapy cost center provides a form of therapy for those recuperating from physical or mental illness, which encourages rehabilitation through the performance of activities required in daily life. Following evaluations, Occupational therapists develop plans of care to achieve optimal function in everyday, meaningful life activities. Specific occupational therapy services include, but are not limited to:

Education and training in activities of daily living (ADL) and instrumental activities of daily living (IADLs); the design, fabrication, and the application of splints; sensorimotor and developmental activities; guidance in the selection and use of adaptive equipment; therapeutic activities to enhance functional performance; prevocational evaluation and training; and consultation concerning the adaptation to physical environments. These services are provided individually or in a group setting.

Description

This cost center contains the direct expenses incurred in maintaining an occupational therapy program in acute/general hospitals. Included as direct expenses are salaries and wages, employee benefits, professional fees (non-physician), non-medical supplies, purchased services, other direct expenses, and transfers.

Standard Unit of Measure: Relative Value Units

Relative Value Units as determined by the Health Services Cost Review Commission (see Appendix D of this manual).

Data Source

The number of Relative Value Units shall be obtained from an actual count maintained by the Occupational Therapy cost center.

Reporting Schedule

Schedule D - Line D40