

PROVIDER REIMBURSEMENT REVIEW BOARD HEARING DECISION

98-D38

PROVIDER-McCurry's Home Health,
Inc.
Kansas City, Kansas

DATE OF HEARING-
October 7, 1997

Provider No. 17-7215

Cost Reporting Period Ended -
December 31, 1993

vs.

INTERMEDIARY -
Blue Cross and Blue Shield Association/
Blue Cross and Blue Shield of Iowa

CASE NO. 95-2447

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ISSUE:

1. Was the Intermediary's adjustment to the administrative and general seminar costs proper?
2. Were the Intermediary's adjustments disallowing health education compensation and nursing compensation proper?

STATEMENT OF THE CASE AND PROCEDURAL HISTORY:

McCurry's Home Health, Inc. ("Provider") is a business corporation headquartered in Kansas City, Kansas. The Provider serves the inner city of Kansas City. Blue Cross and Blue Shield of Iowa ("Intermediary") disallowed the cost of the seminar held on a cruise ship. However, the Intermediary later amended its disallowance to allow the cost of the seminar itself and the air fare.¹ The Intermediary also disallowed the cost of a Woman's Health Seminar and the Provider's health education and nursing compensation costs. The Provider filed a timely appeal with the Provider Reimbursement Review Board ("Board") pursuant to 42 C.F.R. §§ 405.1835-.1841 and has met the jurisdictional requirements of those regulations. The Medicare reimbursement effect is approximately \$32,000.

The Provider was represented Charles F. MacKelvie, Esquire, of MacKelvie and Associates, P.C. The Intermediary was represented by Bernard M. Talbert, Esquire, of the Blue Cross and Blue Shield Association.

ISSUE - 1FACTS:Cruise Ship Seminar:

During the 1993 fiscal year, the Provider's Administrator and the Provider's Director of Clinical Services attended a seven day seminar sponsored by the Health Care Management Corporation ("HCMC") and held during a seven day cruise to Alaska. The cost for the seminar was approximately \$2,302² per attendee and was broken down as follows: Cruise (including lodgings and 3 meals a day) \$1,595, seminar (including handout materials) \$350, and airfare \$357. The seminar provided 32 hours of class time for each of the participants. Both the Provider's Administrator and the Director of Clinical Services received 32 professional continuing education (CE) hours for attending the seminar. The State of Kansas requires 30 CE credits every year to retain a nursing certification.³

¹ Tr. At 25.

² Tr. At 20.

³ Tr. At 101.

Woman's Health Seminar:

Sixty of the Provider's employees attended the Women's Health Seminar in Kansas City, Kansas. The seminar was sponsored by the Kansas City Black Health Care Coalition.⁴ The seminar addressed post-menopausal health concerns, nutrition for good health, breast cancer, operation of family planning, etc. The Provider paid \$1,017 for refreshments for the 250 people who attended the seminar. The Provider also provided free health screening for blood pressure and glucose during intermission from the seminar. The Intermediary disallowed the cost of the refreshments that the Provider served at the Health Seminar.

PROVIDER'S CONTENTIONS:Cruise Ship Seminar:

The Provider argues that the seven day seminar was a reasonable cost necessary for developing and maintaining the patient care facility pursuant to Medicare rules and regulations. The seminar enabled the Provider's employees to learn practical administrative techniques and strategies to aid in the operation of the agency and improvement in the quality of care offered to Medicare patients.

The Provider argues that 42 U.S.C. § 1835x(v) allows providers to recover reasonable costs of services incurred. The Act states:

[R]easonable costs of services shall be the costs actually incurred, excluding any part of the incurred costs found to be unnecessary in the efficient delivery of health services, and shall be determined in accordance with the regulations.

Id.

The Provider also cites 42 C.F.R. § 413.9(c)(3) which states that reasonable cost includes: "all necessary and proper expense, incurred in furnishing services," necessary and proper costs include both direct and indirect costs that are "appropriate and helpful in developing and maintaining the operation of patient care facilities and activities," and that are "common and accepted occurrences in the field of the provider's activity," 42 C.F.R. § 413.9. The Provider also relies on 42 C.F.R.

§ 413.85 which states in part:

The costs of the following activities are not within the scope of this principle but are recognized as normal operating costs and are reimbursed in accordance with applicable principles--

⁴ Tr at 22.

(2) Costs, including associated travel expense, of sending employees to educational seminars and workshops which increases the quality of medical care and/or the operating efficiency of the provider.

42 C.F.R. § 413.85(d)(3).

The Provider also points out that HCFA Pub. 15-1 § 416.4 states in part: “Travel expenses incurred by a provider to send employees to attend an educational workshop which increases the quality medical care and/or the operating efficiency of the institution is an allowable cost.”

The Provider argues that the above cited Medicare rules and regulations set forth specific limits on allowable educational workshops and do not prohibit seminars held on cruise ships, but allow the reasonable cost of sending employers and employees to educational seminars, wherever they may be.

The Provider points out that the Intermediary’s adjustments to the seminar cost is arbitrary and capricious because these types of costs are common and accepted occurrences in the home care industry. The fact that the HCMC sponsored the seminar cruise suggests that such a seminar is a common and accepted occurrence within the home care industry. The Provider points to the Intermediary’s concession that the cost of three or four nights lodging and attendant meals is reasonable.⁵

The Provider contends that the Intermediary’s reliance on the location of the seminar to disallow the cost is without foundation. Under the Medicare regulations location of a seminar does not determine the reasonableness of the cost of the seminar. Because the regulations do not place a restriction on locations of seminars in determining the reasonableness of their costs, location is not indicative of the allowability of the cost of the seminar. Moreover, the Provider points to seminars in similar locations which are sponsored by Blue Cross of California.

The Provider also points out that support for the reasonableness of the seminar expense can be found in the Internal Revenue Code § 274(h)(2) which recognizes cruise seminars as a business expense and which states in part:

deductible travel expenses include those incurred in attending a convention related to the taxpayer’s business. . . [A] limited deduction is available for expenses incurred for conventions on U.S. cruise ships. This deduction (limited to \$2000 with respect to all cruises beginning in any calendar year) applies only if (1) all ports of such cruise ships are located in the U.S. or U.S. possessions, (2) the taxpayer establishes that the convention is directly related

⁵ Tr. at 166.

to the conduct of his trade or business, and (3) the tax payer includes certain specified information in return on which the deduction is claimed.

The Provider contends that there were no alternative seminars that were less costly and which provided comparable educational and practical information. The Provider's administrator stated that there were no similar seminars in Kansas or Missouri which provided comparable information about patient care, clinical issues and provider operation.⁶

Woman's Health Seminar

The Provider contends that HCFA Pub. 15-1 §§ 2136 and 2113.4 permit activities such as the Woman's Health Seminar. The Kansas City Black Health Coalition sponsored the 1993 Seminar. The Provider paid \$1,017 for refreshments for 250 people, 60 of whom were employees of the Provider. The employees received CE credit for their participation. The Provider contends that those costs were allowable.

INTERMEDIARY'S CONTENTIONS:

The Intermediary contends that its audit adjustment to disallow administrative seminar costs for both the cruise ship seminar and the Woman's Health Seminar is in accordance with the provisions of the Medicare regulation at 42 C.F.R. § 413.9 - Cost Related to Patient Care, and HCFA Pub. 15-1 at § 2102.1 - Reasonable Costs, § 2102.3 - Costs Not related to Patient Care and § 2103 - Prudent Buyer. Also the Medicare regulations at 42 C.F.R. § 413.9 define necessary and proper costs, in pertinent part, as ". . . costs that are common and accepted occurrences in the field of the provider's activity." Id.

The Intermediary contends that the travel costs are related to vacationing and entertainment. Since there is no way to determine a split between business and personal travel, the Intermediary has disallowed the portion related to the cruise. The Intermediary argues that the Provider did not submit documentation to support the actual number of hours spent on educational activities. The Intermediary points out that \$228 per day (\$1,595 divided by 7 days) per person is an excessive amount for food and lodging. The Intermediary contends that the Provider did not submit documentation to support that the cruise costs are prudent when compared to costs incurred for a seminar held on land. According to HCFA Pub. 15-1 § 2103, "The prudent and cost conscious buyer not only refuses to pay more than the going price for an item or service. He/she also seeks to economize by minimizing cost."

ISSUE 2 -- Health Education Compensation

FACTS:

Five of the Provider's employees, three of whom are nurses (one is an LPN; two are RN's)

⁶ Tr. at 66.

and two who are lay persons,⁷ were employed to perform duties including direct patient care, indirect patient care, administrative functions, advertising, education, and liaison activities. The Intermediary disallowed the health education nurse costs, and all time spent on the Black Health Expo (“BHE”), the Greater Pentecostal project (“GP”), and the Senior High Rise project (“SHR”).

The Provider has a Home Health Education Program and several employees manage the Provider’s community awareness efforts. The Provider also engaged in activities to educate the community on the different home health services that were available. These community awareness costs were claimed in the Provider’s as filed cost report. The Intermediary reviewed employee job descriptions and time studies and determined that these costs were for promotional items and activities which were not related to the care of the Provider’s patients. The Intermediary reviewed a sample of the time records and disallowed a portion of each employees time. The Intermediary disallowed all time spent in three particular areas namely: BHE, GP and SHR.

The Intermediary disallowed a portion of the time of the two non-nurse employees. They tangentially participated in planning the BHE; but the majority of the time was spent in general community liaison/allowable and administrative services. In addition the Intermediary determined that the community awareness activities were determined to be nonallowable as they functioned as promoting the Provider to the general public and were geared toward increasing patient utilization. The total amount in contention is approximately \$27,852.

PROVIDER’S CONTENTIONS:

The Provider contends that the Intermediary improperly disallowed compensation for its nurses/home health educators for the nonpatient care and administrative functions of the job. The Provider points out that HCFA Pub. 15-1 § 2136 states: “advertising activities involving professional contracts with other health care professionals to apprise them of the availability of the provider’s covered services” are reimbursable. The Provider also points to HCFA Pub. 15-1

§ 2113.4 which states: “[s]erving as an educational resource to [hospitals and nursing homes] concerning home health services.” Therefore, the Provider contends that these costs are reimbursable.

The Provider argues that in reliance upon the above cited provisions as well as the general patient care regulations, the Provider employed registered nurses and other health professionals as “Health Educators” to perform direct patient care, administrative functions, advertising, education and liaison activities. The Provider contends that the Intermediary’s disallowance of time spent on the following three areas was improper:

⁷ Tr at 17.

Black Health Expo: The Provider occupied a booth at the BH expo for the purpose of employee recruiting and to establish ties with other health care professionals in the community.

The Greater Pentecostal Project: a church based health center designated by the Black Health Care Coalition to do data collection and health resources identification throughout the community. The Provider was asked to help in the data gathering. The Provider used two of its nurses to serve as the data collectors for the project. The nurses that the Provider placed at the GP church functioned as a satellite clinic for the Provider. The activities that the nurses performed included health assessment and counseling, data collection of and in the community at large, networking with other health care entities, and providing education regarding the services available in home health care.

Senior High Rise Project: involved a staff person working with seven local government senior citizen high rises. The staff person functioned as a liaison to the seniors in the SHR project. She would inform the seniors with regard to which home care services were available and appropriate. The staff person would initiate care coordination and provide policy and admission information for the appropriate referrals. The Provider hoped to compile and analyze the high rise data in an effort to gain additional insight on individual care planning for the members of the patient community.

The Provider contends that the Intermediary's assertion that the above mentioned activities were being done with the intent to increase utilization is unfounded. The Provider argues that the HCFA manual allows advertising, education and liaison activities. The Provider points to HCFA Pub. 15-1 § 2136.1 which allows advertising costs. That manual section states in part:

. . .Costs of activities involving professional contacts with physicians, hospitals, public health agencies, nurses' associations. . . to apprise them of the availability of the provider's covered services are allowable. Such contacts make known what facilities are available to serve other purposes related to patient care...Similarly, reasonable production and distribution costs of informational material to professional groups and associations, such as those listed above, are allowable if the materials primarily refer to the provider's operations or contain data on the number and types of patients served.

Id.

The Provider contends out that a report issued by the Senate Permanent Subcommittee in 1980 found that patients tend to be ill-informed as to their options or entitlement under the home health care programs and recommended that the consumer be educated concerning the

availability and variety of home health care services.⁸

The Provider contends that HCFA Pub. 15-1 § 2113.4 states in part that:

Education and liaison activities permit the HHA to establish ties with the rest of the health care system. . . . The activities include:

Serving as an educational resource to the hospital or SNF concerning home health services. This includes conducting training for hospital or SNF staff and serving as a consultant to the hospital or SNF for establishing home care policies and practices.

Id.

The Provider maintains that its health educators performed activities that are clearly allowable under the Medicare regulations. The Health educators' job description describes the educators' functions as being "responsible for coordinating and directing all community awareness activities with the health care and general lay community" and "[a]cts as a liaison between the Agency and both the general and professional community."⁹ These activities are specifically allowable under the Medicare regulations and instructions regarding advertising, education, and liaison activity.

The Provider argues that the BH expo is a necessary and proper cost because it is indirectly related to patient care. The costs are "appropriate and helpful in developing and maintaining the operation of [the] patient care[facility]," 42 C.F.R. § 414.9(b)(2). Furthermore, the BH expo is an allowable cost pursuant to HCFA Pub. 15-1 § 2113.4 which allows for liaison activities that establish ties with the rest of the health care system. Because the BH expo enabled the Provider to engage in professional contacts with physicians, hospitals, public health agencies, nurses' associations, state and county medical societies, and similar groups and institutions, to apprise them of the availability of the Provider's covered services, it is an allowable cost under the Medicare regulations and instructions.

The Provider points out that the majority of the time that its nurses spent on the GP project involved the data collection and educational and liaison work allowable under the regulations and general instructions. The data collected included information that indicated the health behavior, health trends and disease prevalence in the community. This information was necessary for improving the quality of care the Provider offered to patients that it serviced in the area. The information helped develop and maintain the operation of the patient care

⁸ Provider Position Paper at 15.

⁹ Provider Exhibit 16.

facility by allowing the agency to train its nursing staff to recognize the particular needs of its patient community.

The Provider maintains that the GP project is an allowable education and liaison activity pursuant to HCFA Pub. 15-1 § 2113.4 because it involved the participation of members of the health care system in the GP community and allowed the Provider to network with other health care providers and communicate valuable information relating to the type and quality of services the Provider offered.

The Provider contends that its work on the high rise project is an allowable cost because it is related to patient care both directly and indirectly. The Provider's staff member spent 90% of her time on data collection and the other 10% on liaison activities. This activity is directly related to patient care because of the time spent and interaction with the patient community. It is also related to patient care because it helps to understand health behavior, health trends and disease prevalence in a given community, which in turn allows the Provider to accommodate its services to the particular problem areas that are exposed.

INTERMEDIARY'S CONTENTIONS:

The Intermediary contends that the audit adjustment which disallowed Health Educators costs was made in accordance with the provisions of 42 C.F.R. § 413.9 - Cost Related to Patient Care and HCFA Pub. 15-1 § 2136 - Advertising costs. Allowable advertising costs are defined in HCFA Pub. 15-1 § 2136.1 as:

costs incurred in connection with the provider's public relations activities are allowable if the advertising is primarily concerned with the presentation of a good public image and directly or indirectly related to patient care. Examples are: visiting hours information, conduct of management-employee relations etc. Costs connected with fund-raising are not included in this category.

Id.

The Intermediary argues that the presentation of a good public image does not include promotional/publicity activities, such as sponsoring events which benefit the general public (i.e., health fairs).

The Intermediary points out that HCFA Pub. 15-1 § 2102.2 states that costs related to patient care: "include all necessary and proper costs which are appropriate and helpful in developing and maintaining the operation of patient care facilities and activities." Id. Also, HCFA Pub. 15-1

§ 2102.3 states: "costs not related to patient care are costs which are not appropriate or necessary and proper in developing and maintaining the operation of patient care facilities and activities." Id.

The Intermediary points out that the Provider claimed that the Home Health educator position was created with the intent of maintaining ongoing contacts with other providers of health care in the community in order to improve and coordinate medical care within the agency's service area. The Intermediary contends that its analysis of the Provider's Health education costs revealed the following nonallowable activities in the Health Educator job descriptions:

1. Educates physicians, other health care organizations and the general public about the range of home care services available.
2. Identifies areas for extended community awareness education.
3. Develops appropriate community awareness brochures and educational tools. Ensures the accuracy of all public presentations, educational materials, and activities.
4. Trains staff in appropriate community awareness presentations.
5. Participates in agency related community awareness activities and civic organizations as directed by the Administrator.

The Intermediary argues that the following health educator activities are nonallowable:

1. Black Health Expo - The costs for activities such as a health expo are not related to patient care as they are not associated with a current patient or plan of treatment.
2. Greater Pentecostal Project - The Health educators went to various locations, such as senior citizen centers, churches and the Municipal Corrections Institution. The employees participated in activities such as : screening inmates for hypertension, cholesterol and blood glucose, counseled inmates on maintaining a healthy lifestyle and preventive health care measures, and health screening and contacts for possible health screening sites. These activities are not allowable as they are not related to patient care and are clearly geared toward increasing patient utilization as time studies indicate that referrals were obtained during these encounters.
3. High Rise Project - This is time spent at high rises. The Health educator visits the high rises at the request of the activities coordinator of the housing authority in response to a high volume of health related concerns. This activity is similar to number 2 above, where the Provider is collecting data and educating seniors on the range of home health services and Medicare benefits. The Intermediary contends that these activities are not related to the care of the Provider's patients and are geared toward increasing patient utilization.

The Intermediary points out that in Mother Francis Hospital v. Blue Cross and Blue Shield of Texas, PRRB Hearing Dec. No. 95-D16, January 11, 1995, Medicare and Medicaid Guide

(CCH) ¶ 43,037. Rev. HCFA Adm. February 8, 1995, Medicare and Medicaid Guide (CCH) ¶ 43,241, the Administrator reversed the PRRB decision and ruled that the public relations and community affairs expenses were not allowable. The nature of the expense disallowed in that case is similar to the activity in this appeal. In that case the Administrator stated:

The programs at issue were designed and administered to involve and to educate the community at large. The services, which generally involved the distribution of health literature, screening tests health maintenance activities, and activities to encourage an active lifestyle, were free and available to the general public. Many of these activities were at public locations, not connected in any way to the Provider's facility.

HCFA Admin. Dec. Medicare and Medicaid Guide (CCH) ¶ 43,241.

The Intermediary believes this quote to be a factual presentation of the nonallowable activity in this appeal.

CITATION OF LAW, REGULATIONS AND PROGRAM INSTRUCTIONS:

1. Law - 42 U.S.C.:
 - § 1395x(v)(1)(A) - Reasonable Cost
 - § 1835x(v) - Reasonable Cost
2. Regulations - 42 C.F.R.:
 - § 413.85 - Cost of Educational Activities
 - § 413.85(d)(3) - Cost of Educational Activities
 - § 413.9(b)(2) - Necessary and Proper Costs
 - § 413.9(c)(3) - Costs Related to Patient Care
3. Program Instructions - Provider Reimbursement Manual, Part I (HCFA Pub. 15-1):
 - § 416.4 - Travel Expense for Educational Workshops
 - § 2102.1 - Reasonable Costs
 - § 2102.2 - Costs Related to Patient Care

- § 2102.3 - Costs Not Related to Patient Care
- § 2113.4 - Education and Liaison Activities
- § 2136 - Advertising Costs - General

4. Cases:

Mother Francis Hospital v. Blue Cross and Blue Shield of Texas, PRRB Hearing Dec. No. 95-D16, January 11, 1995, Medicare and Medicaid Guide (CCH) ¶ 43,037, Rev. HCFA Adm. February 8, 1995, Medicare and Medicaid Guide (CCH) ¶ 43,241.

5. Other:

Internal Revenue Code § 274(h)(2)

FINDINGS OF FACT, CONCLUSIONS OF LAW AND DISCUSSION:

The Board after consideration of the controlling laws, regulations and program instructions, the facts of the case, parties' contentions, testimony at the hearing, and post-hearing brief finds and concludes as follows:

Issue No. 1 -- Seminar Costs

The Board finds that the cost of the educational seminar held on the cruise ship was reasonable based on the Medicare rules and regulations. The Board finds that the seminar sponsored by the Health Care Management Corporation ("HCMC") enabled the Provider representatives to earn thirty two continuing education credits at one time. The fact that HCMC sponsored the seminar cruise suggests to the Board that such a seminar is a common and accepted occurrence within the home care industry.

The Board finds that the costs of the seminar are reasonable costs and allowable as per the Medicare regulation at 42 C.F.R. § 413.85(d)(3) which states in part: "Costs, including associated travel expense, or sending employees to educational seminars and workshops that increase the quality of medical care or operating efficiency of the provider." Id. The Board also finds that the seminar expense is allowable under the Medicare Manual HCFA Pub. 15-1 § 416.4 which states in part:

Travel expenses incurred by a provider to send employees to attend an educational workshop which increases the quality medical care and/or the operating efficiency of the institution is an allowable cost.

Id.

The Board notes that the Provider stated at the hearing that there were no other seminars in the Kansas City area or any city near the Provider's location, that were less costly and provided comparable educational and practical information as the type taken on the cruise ship. Also, if the seminar had been held on land, the cost of a hotel and food for the same period of time, would be comparable to the cost of the cruise ship. Therefore, the Board finds that the cost of the seminar on the cruise ship was reasonable and allowable.

Woman's Health Seminar:

The Board finds that a portion of the cost of the Women's Health Seminar, sponsored by the Kansas City Black Health Care Coalition, is an allowable educational cost. The Board finds that there were approximately 250 people in attendance. Of the 250, there were 60 of the Provider's employees in attendance. Therefore, the Board finds that 60/250 or 24% of the cost (the Provider paid \$1,017 for refreshments for all of the attendees) is an allowable cost.

Issue No. 2 -- Health Education and Nursing Compensation

The Board finds that the compensation of two of the Provider's home health educators is allowable under the Medicare regulations. The cost of the other home health educators is nonallowable as it appears to have the intent to increase utilization of the Provider. The Board finds that two of the home health educators were in compliance with HCFA Pub. 15-1 § 2113.4 which states in part: "[s]erving as an educational resource to [hospitals and nursing homes] concerning home health services." Id.

The Board finds the costs of the Black Health Expo are not related to patient care as they are not associated with a current patient or plan or treatment.

The Board finds that the Greater Pentecostal ("GP") project wherein the home health educators went to various locations, such as senior centers, churches and the Municipal Corrections Institution are not allowable Medicare costs. The activities in which the home health educators participated, namely screening inmates for hypertension, cholesterol and blood glucose, counseling inmates on maintaining a healthy lifestyle, and preventive health care measures are not directly related to patient care. These activities are geared toward increasing patient utilization, as time studies indicate that referrals were obtained during these encounters.

The Board finds that the compensation paid to the employees who were involved in the High Rise project is not allowable. The Board finds that the home health educators visited the high rise project at the request of the high rise activities coordinator of the housing authority. The health educators were to collect data and to educate seniors on the range of home health services and Medicare benefits. Since these activities are not related to the care of the Provider's patients, and appear to be geared toward increasing patient utilization, they are not an allowable cost under the Medicare program.

The Board finds that two of the Provider's health educators were involved in education and liaison activities and their compensation is an allowable Medicare cost. The testimony at the hearing indicates that these individuals did visit doctors to inform them of the Provider's services.¹⁰ The Board notes that this activity is in conformity with the Medicare manual at HCFA Pub. 15-1 § 2113.4 which states:

Education and liaison activities permit the HHA to establish ties with the rest of the health care system. These activities are allowable to the extent that they are necessary for patient care and do not duplicate services which are or should be performed by the hospital or SNF. . . .

B. Educating physicians concerning the range of home care services available.

Id.

The Board finds that documentation was not an issue for either party in this case. During the hearing various documents were referred to and there was no objection from either party concerning the documentation nor was there testimony indicating a lack of documentation.

DECISION AND ORDER:

Issue No. 1-- Seminar Costs

The cost of the seminar cruise is an allowable educational cost. The Intermediary's adjustment is reversed. The cost of the health expo seminar is an allowable cost to be allocated among the participants. The Intermediary's adjustment is modified.

Issue No. 2 -- Health Education Compensation

The cost of the health care educators is adjusted as follows:

The cost of the greater pentecostal project was geared toward increasing patient utilization and is not an allowable cost. The intermediary's adjustment is affirmed. The cost of the high rise project was geared toward increasing patient utilization and is, therefore, not an allowable cost. The Intermediary's adjustment is affirmed.

The Board finds that the cost of two of the Provider's health educators is allowable since they were involved in education and liaison activities. The Intermediary's adjustment is modified.

¹⁰ Tr. at 107.

Board Members Participating:

Irvin W. Kues
James G. Sleep
Henry C. Wessman, Esquire

Date of Decision: April 03, 1998

FOR THE BOARD:

Irvin W. Kues
Chairman