

**AMENDMENT TO AGREEMENT  
BETWEEN THE COUNTY OF SAN MATEO AND  
ADDUS HEALTHCARE, INCORPORATED**

THIS AMENDMENT TO THE AGREEMENT, entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, by and between the COUNTY OF SAN MATEO, IN-HOME SUPPORTIVE SERVICES, PUBLIC AUTHORITY hereinafter called "Authority," and ADDUS HEALTHCARE, INCORPORATED, hereinafter called "Contractor";

W I T N E S S E T H:

WHEREAS, pursuant to Government Code, Section 31000, County may contract with independent contractors for the furnishing of such services to or for County or any Department thereof;

WHEREAS, by Resolution 068839 the parties entered into Agreement for the provision of In-Home Supportive Services (IHSS) on June 26, 2007; and

WHEREAS, the parties wish to amend the Agreement to decrease the number of maximum service hours per year and the rate:

**NOW, THEREFORE, IT IS HEREBY AGREED BY THE PARTIES HERETO AS FOLLOWS:**

1. Section 3 Payments of the Agreement is amended to read as follows:

In consideration of the services provided by Contractor in accordance with all terms, conditions and specifications set forth herein and in Attachment A Amendment One, Authority shall make payment to Contractor based on the rates and in the manner specified in Attachment B Amendment One. The Authority reserves the right to withhold payment if the Authority determines that the quantity or quality of the work performed is unacceptable. This Agreement will purchase a maximum of 182,000 service hours at a fixed rate of \$19.54 per hour in FY 2007-08 and a maximum of 172,500 service hours annually at a fixed rate of \$19.02 per hour in FY 2008-09 and FY 2009-10, and Administrative Support services for FY 2008-09 and 2009-10 for a total of \$272,387 annually.

The Authority's financial obligation under this Agreement shall not exceed \$10,668,840.

2. Attachment A and Attachment B of the Agreement are deleted and replaced and incorporated here in as Attachment A Amendment One and Attachment B Amendment One.

**3. All other terms and conditions of the Agreement dated June 26, 2007, between the County and Contractor shall remain in full force and effect.**

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have affixed their hands.

COUNTY OF SAN MATEO

By: \_\_\_\_\_  
Adrienne Tissier, President,  
Board of Supervisors, San Mateo County

Date: \_\_\_\_\_

ATTEST:

By: \_\_\_\_\_  
Clerk of Said Board

ADDUS HEALTHCARE, INCORPORATED

\_\_\_\_\_  
Contractor's Signature

Date: \_\_\_\_\_

## **Attachment A Amendment One**

In consideration of the payments set forth in Attachment B Amendment One, Contractor shall provide the following services:

### **I. In-Home Client Care**

A. Domestic services are limited to the following:

1. Sweeping, vacuuming, washing and waxing of floor surfaces;
2. Washing kitchen counters and sinks;
3. Cleaning the bathroom;
4. Storing food and supplies;
5. Taking out garbage;
6. Dusting and picking up;
7. Cleaning oven and stove;
8. Cleaning and defrosting refrigerator;
9. Bringing in fuel for heating or cooking purposes from a fuel bin in the yard;
10. Changing bed linen; and
11. Miscellaneous domestic services, e.g., changing light bulbs.

B. Heavy cleaning that involves thorough cleaning of the home to remove hazardous debris or dirt. The County shall have the authority to authorize this service only at the time IHSS is initially granted to enable the provider to perform continuous maintenance, or, if a lapse in eligibility occurs, eligibility is reestablished and IHSS services have not been provided within the previous 12 months. The County shall have the authority to authorize this service should the recipient's living conditions result in a substantial threat to his/her health/safety. Such service may also be authorized when a recipient is at risk of eviction for failure to prepare his/her home or abode for fumigation as required by statute or ordinance.

C. Related services limited to:

1. Preparation of meals includes such tasks as washing vegetables, trimming meat, cooking, setting the table, serving the meal and cutting the food into bite-size pieces;
2. Meal cleanup includes washing and drying dishes, pots, utensils and culinary appliances and putting them away;
3. Planning of meals;
4. Routine mending, laundry, ironing, folding and storing clothes on shelves or in drawers; and
5. Reasonable food shopping and other shopping/errands limited to the nearest available stores or other facilities consistent with the recipient's economy and needs. The County shall not authorize additional time for the recipient to accompany the provider.

- D. Nonmedical personal services limited to:
1. Bowel and bladder care such as assistance with enemas, emptying of catheter or ostomy bags, assistance with bed pans, application of diapers, changing rubber sheets, assistance with getting on and off commode or toilet;
  2. Respiration limited to nonmedical services such as assistance with self-administration of oxygen and cleaning of intermittent positive pressure breathing (IPPB) machines.
  3. Consumption of food consisting of feeding or related assistance to recipients who cannot feed themselves or who require assistance with special devices in order to feed themselves;
  4. Routine bed baths;
  5. Bathing, oral hygiene, grooming;
  6. Dressing;
  7. Rubbing of skin to promote circulation, turning in bed and other types of repositioning, assistance on and off the seats and wheelchairs, or into or out of vehicles, and range of motion exercises which shall be limited to the following:
    - a. General supervision of exercises which have been taught to the recipient by a licensed therapist or other health care professional to restore mobility restricted because of injury, disuse or disease.
    - b. Maintenance therapy when the specialized knowledge and judgment of a qualified therapist is not required and the exercises are consistent with the patient's capacity and tolerance. Such exercises shall include the carrying out of maintenance programs, i.e., the performance of repetitive exercises required to maintain function, improve gait, maintain strength, or endurance; passive exercises to maintain range of motion in paralyzed extremities; and assistive walking.
  8. Moving into and out of bed;
  9. Care of and assistance with prosthetic devices and assistance with self-administration of medications. Assistance with self-administration of medications consists of reminding the recipient to take prescribed and/or over-the-counter medications when they are to be taken and setting up medi-sets;
  10. Routine menstrual care limited to application of sanitary napkins and external cleaning; and
  11. Ambulation consisting of assisting the recipient with walking or moving the recipient from place to place.
- E. Transportation services when the recipient's presence is required at the destination and assistance is necessary to accomplish the travel are limited to:

1. Transportation to and from appointments with physicians, dentists and other health practitioners;
2. Transportation necessary for fitting health-related appliances/devices and special clothing; and
3. Transportation to the site where alternative resources provide in-home supportive services to the recipient in lieu of IHSS.

Transportation under 1. and 2. shall be authorized only after Social Services staff has determined that Medi-Cal will not provide transportation in the specific case.

F. Yard hazard abatement, which is light work in the yard, may be authorized for:

1. Removal of high grass or weeds and rubbish when this constitutes a fire hazard; and
2. Removal of ice, snow or other hazardous substances from entrances and essential walkways when access to the home is hazardous.

G. Protective supervision consisting of observing recipient behavior in order to safeguard the recipient against injury, hazard, or accident.

1. This service is available for monitoring the behavior of nonself-directing, confused, mentally impaired, or mentally ill persons with the following exceptions:
  - a. Protective supervision does not include friendly visiting or other social activities;
  - b. Supervision is not available when the need is caused by a medical condition and the form of the supervision required is medical;
  - c. Supervision is not available in anticipation of a medical emergency; and
  - d. Supervision is not available to prevent or control antisocial or aggressive recipient behavior.
2. Protective supervision is available under the following conditions:
  - a. Social Services staff has determined that a 24-hour need exists for protective supervision and that the recipient can remain at home safely if protective supervision is provided; and
  - b. Social Services staff determines that the entire 24-hour need for protective supervision can be met through any of the following or combination of the following:
    - 1) In-Home Supportive Services;
    - 2) Alternative resources;

- 3) A reassurance telephone service when feasible and appropriate. Feasibility and appropriateness will be determined exclusively by the social service staff. The proposed method of meeting protective supervision need MUST be approved by the County. Discretion of the Contractor is not allowed.
- H. Teaching and demonstration services are provided by IHSS providers to enable recipients to perform for themselves services which they currently receive from IHSS. Teaching and demonstration services are limited to instruction in those tasks listed in Sections A., C., D., and F above.
1. This service shall be provided by persons who have successfully completed training as evidenced by a valid certificate; and
  2. This service shall only be provided when the provider has the ability to do so effectively and safely.
- I. Paramedical services include the administration of medications, puncturing the skin, or inserting a medical device into a body or face, activities requiring sterile procedures, or other activities requiring judgment based on training given by a licensed health care professional and are provided under the following conditions:
1. The services shall have the following characteristics:
    - a. Are activities which persons would normally perform for themselves but for their functional limitations; and
    - b. The activities which, due to the recipient's physical or mental condition, are necessary to maintain the recipient's health.
  2. The services shall be provided when ordered by a licensed health care professional who is lawfully authorized to do so. The licensed healthcare professional shall be selected by the recipient;
  3. The services shall be provided under the direction of the licensed health care professional; and
  4. The licensed health care professional shall indicate to social services staff the time necessary to perform the ordered services.

## **II. Administrative Support**

- A. IHSS Provider Orientation / Skill Development Training
1. Initial training for new hires
  2. Skill development training
  3. Personal care training
- B. Program Management / Administration: Administrative management of the program, including home office support.
- C. IHSS Provider Supervision: Direct supervision of IHSS providers.

## **Attachment B Amendment One**

In consideration of the services provided by Contractor in Attachment A Amendment One, Authority shall pay Contractor based on the following fiscal requirements:

### **I. In-Home Client Care**

#### **A. Cost/Rates**

1. The maximum payable under this Agreement for the term July 1, 2007 through June 30, 2010 for direct in-home client care shall not exceed \$10,118,180. This amount will purchase a maximum of 182,000 service hours in FY 2007-08 at rate of \$19.54 per hour and a maximum of 172,500 services hours annually at a rate of \$19.02 for the term July 1, 2008 through June 30, 2010.
2. This is a fixed rate cost Agreement. The amended rates for the term July 1, 2008 through June 30, 2010 are supported by the Contract Budget and Budget Narrative (Exhibit A), which is attached and incorporated by this reference and made part hereof.
3. Contractor agrees that the hourly rate to be charged to the Authority for contracted services and the total cost of furnishing these services for the term of this contract includes all allowable Contractor costs, both indirect and direct, relative to this Contract.
4. Costs must conform with federal costs regulations: Specialized Circular A-87: A guide for State and Local Government Agencies, 48 CFR, Chapter 1, Part 31, Subpart 31.2 (for profit agencies), and Specialized Circular A-122 (for non-profit agencies). All equipment purchased by the Contractor must be depreciated in accordance with 45 CFR 95.705.
5. Payment for all services provided in accordance with provisions under this Contract shall be contingent upon the availability of Federal, State and County funds for the purpose of providing IHSS. The Authority shall not be required to purchase any definite amount of services nor does the Authority guarantee to Contractor any minimum amount of funds or hours.
6. If the Legislature and/or the County Board of Supervisors allocates additional funds for provider wages and benefits during the contract year, the contract may be amended to increase the contract hourly rate, contract maximum amount payable and change affected clauses to allow for increases in wages and benefits consistent with the funding authorized by the Legislature and/or the County Board of Supervisors.
7. Contractor agrees maximum payments for Non-severely Impaired (NSI) and Severely Impaired (SI) recipients are the amounts authorized by the State. The Authority will notify the Contractor of any changes in these amounts.

## II. Administrative Support

### A. Cost/Rates

1. The maximum payable under this Agreement for Administrative Support of the program, including IHSS Provider Training, Skill Development Training, Program Management and Administration and direct supervision of the IHSS providers shall not exceed \$272,387 annually for the term July 1, 2008 through June 30, 2010.

### B. Billings

1. Contractor billing cycle shall be consistent with a monthly reporting system which is compatible with the Case Management, Information and Payroll System (CMIPS). Contractor shall submit billings to the Authority in a format specified by the Authority within ten calendar days following the end of the month in which services were delivered. Such billings shall include, at a minimum, an itemized listing of recipient names and case numbers, authorized hours, and actual service hours rendered. The Authority will review the billings and make payment within 45 days following the month in question, as specified in Attachment B, Section C. Failure to meet the ten calendar days' requirement of this section may result in liquidated damages being assessed (See Attachment B, Section D. 1. f.).
2. No billing or any part thereof shall be paid by the Authority unless the Contractor submits a certified sworn statement under the penalty of perjury that all employees' wages have been paid on a current basis; that all time sheets supporting said billing have been verified as properly signed, dated, and totaled; and each time sheet will be kept in the Contractor's possession for audit purposes.
3. Contractor must deduct all share of cost liabilities owed by clients when submitting monthly billings for services to the Authority (see Share of Cost in Attachment B, Section E).
4. Contractor will not be reimbursed for billings that cover service periods for more than three prior months of service.

### C. Payments

1. If the conditions set forth in this Contract are met, the Authority shall pay, on or before the 45th day following the filing of the billings, the sum of money claimed by the approved billings (less the share-of-cost liability and any credit due the Authority for adjustments of prior billings). If the conditions are not met in a timely manner, the Authority shall pay when the necessary processing is completed.
2. The Authority will not pay for unauthorized services rendered by the Contractor nor for the claimed services which Authority monitoring shows have not been provided as authorized.
3. The Authority retains the right to withhold payment on disputed claims.
4. Final payment under this contract may be held until the termination audit is completed.



D. Liquidated Damages

1. The Authority intends that the Contractor comply fully with all contractual requirements. Contractor and Authority agree that it would be impractical and extremely difficult to fix the actual damages in the event Contractor does not fully comply in the areas listed in this section and that the amount set forth in each area listed in this section shall be presumed to be the amount of damages sustained by Authority for Contractor's non-compliance with the requirements in such area. Upon non-compliance with Contract requirements listed below, the Authority and Contractor agree on the following liquidated damages:

- a) With respect to recipients with established service schedules, for each calendar day any scheduled homemaker services are not provided to a recipient:  
\$200 per day/per recipient
- b) With respect to new referrals for service, for each calendar day beyond the tenth calendar day after Contractor is notified of new recipient that service is not provided (24-hours on emergency cases):  
Non-emergency cases: \$250.00 per day/per recipient  
Emergency cases: \$400.00 per day/per recipient
- c) For each day beyond the due date in which required supervisor or provider training is not completed within time frames set forth in the Contract:  
\$250.00 per day
- d) For each instance in which Contractor fails to comply fully with all required record maintenance which includes erroneous information reported to the Authority:  
\$200.00 per instance
- e) For each instance in which first line supervisors are responsible on the average for more than 2,500 authorized service hours during one month:  
\$175.00 per day/per supervisor
- f) For each calendar day beyond the due date in which contractor fails to submit the required nonreceipt of scheduled services report, required monthly reports, quarterly reports, specified billings, or other requested records/information in a timely manner  
\$150.00 per item/per day
- g) For each instance in which a month's delivered services are less than 80% of the monthly hours authorized:  
\$500.00 per month/per recipient
- h) For each instance where a recipient in need of paramedical service is receiving services from a provider who has not been properly trained to perform the authorized services:  
\$500.00 per instance

- i) For each instance Contractor fails to cooperate fully during the transition process of one contractor to another contractor or to any other mode of service  
\$200.00 per instance
- j) For each instance in which supervisors fail to perform 10% of their scheduled hours for each month performing monitoring activities in recipient's home; or fail to perform the required initial home visit within required time frame; or fail to submit required initial home visit report to the Authority; or when subsequent home visits are not performed each three months:  
\$250.00 per instance
- k) For each instance where a recipient is not provided services as scheduled:  
\$250.00 per day/per recipient

- 2. The Authority Contract Liaison shall advise the Contractor in writing of his/her intent to assess liquidated damages not less than ten (10) calendar days prior to actual withholding of such amounts from any payment. Notice to the Contractor shall contain specific instances or causes for assessing the amount, including the dates thereof. Amounts assessed shall be withheld from the next payment of claim submitted under the Contract or from the final claim for payment submitted under the Contract. Should the Contractor disagree with the Authority's action the Contractor may appeal specific assessed liquidated damages for non-compliance items identified by the Authority. Such appeal must set forth, in writing, detail of all facts and matters, including records where appropriate which Contractor believes will justify a resolution to the specific case where liquidated damages had been assessed.
- 3. Any appeal regarding a dispute on liquidated damages will be resolved by the Authority appointed arbitrator. This decision shall be in writing and final.

E. Share of Cost

- 1. Contractor agrees that no charges will be made to any recipient of services under this Contract unless it has been determined by the Authority that recipient has a share-of-cost liability.
- 2. In those cases where the recipient is liable for a share of cost, the Contractor shall be responsible for collection of that share-of-cost liability from the recipient and must deduct all share-of-cost amounts owed by recipients from the billings submitted to the Authority.
- 3. The Contractor agrees to refund any over-collection when a recipient does not realize all the authorized hours covered by the share of cost.
- 4. Contractor agrees to report delinquent share of cost accounts on a monthly basis.

F. General Accountability

1. In the event of an audit exception or exceptions, the party responsible for not meeting the program requirement(s) shall be responsible for the deficiency.
2. In the event of any State hearing award or lawsuit award resulting from the Contractor's failure to perform as required by this Contract, reimbursement shall be made to the damaged party by the Contractor.
3. Additional costs to the Authority for maintaining any portion of the IHSS Program as a result of the Contractor's failure to perform, as required by the contract, are subject to recoupment by the Authority through withholding from billings or any other form of legal action. Notwithstanding any specific liquidated damages defined elsewhere in this Contract, Contractor's failure to perform as required in any provision of this contract shall weigh negatively against the "responsible" factor inherent in any future procurement process statewide.

G. Termination

This contract may be terminated under the following conditions:

1. Failure or refusal of Contractor to perform or do any act herein required shall constitute a default. In the event of any default, in addition to any other remedy available to the Authority, this Contract may be terminated by the Authority immediately upon written notice and/or services may be purchased from any source by the Authority. If a greater price than that named in this Contract is paid for such services, the excess price will be charged to and collected from the Contractor and sureties on his bond, and in addition thereto any other damages proximately resulting from said default may be recovered.
2. This Contract may be terminated by the Authority without cause when a thirty (30) day written notice is provided to the Contractor.
3. This Contract may be terminated by the Contractor without cause when a sixty (60) day written notice is provided to the Authority.
4. Notwithstanding any other provisions of this Contract the Authority may terminate the contract immediately:
  - a. Upon receipt of evidence of probable contract-provider mistreatment or abuse of recipients of IHSS services, or of unsafe or hazardous practices in the provision of service;
  - b. Upon loss of any license(s) required for lawful operation of Contractor's business;
  - c. Upon an unauthorized decrease in the required insurance in force;
  - d. Upon failure of Contractor to provide authorized services for which reported liquidated damages have been assessed;
  - e. Upon failure to make payroll payments;
  - f. Upon failure to remit payroll deductions in a timely manner to the appropriate State and Federal Government;

- g. Upon failure to substantially meet other financial obligations;  
or,
  - h. Upon service of a writ of attachment by creditors of Contractor.
5. Payment for services provided under this agreement are dependent on the availability of federal, state and county revenues at the sharing ratios in existence as of the date of execution of this agreement and on a state-approved Maximum Allowable Contract Rate (MACR) for IHSS Contract Services of \$19.02.

Should either the ratio or the MACR change, this contract may be renegotiated at a new rate or terminated with thirty (30) days' notice by the Contractor or the Director of Health Services.

H. Monitoring/Audit Provisions

- 1. Monitoring by the Authority may be accomplished by, but not limited to, the following means: field reviews, compliance audits, financial audits, review of Contractor reports, billings, monthly review of records, etc.
- 2. In accordance with the Federal Government Auditing Standards, OMB Circular A-87 et seq., OMB Circular A-110 et seq. and OMB Circular A-128 et seq., Public Law 98-502 "Single Audit Act" and OMB Circular A-133 et seq. as applicable, authorized representatives of the Authority, County, State and Federal Governments shall have the right to audit all aspects of the Contract including, but not limited to, all financial records, accounts and documents, the provider wages and benefits, the budget line item and the budget narrative and any other aspect of the Contract the Authority, County, State or Federal Agencies deem necessary.
- 3. The right to audit includes that of the Authority, County, State and Federal Agencies to examine and audit this Contract and all audit working papers, for a period of three years after the final payment.
- 4. The Contractor agrees their financial records shall contain itemized records of all costs related to this Contract and be available for inspection in the County within three working days of the request by the Authority, County, State or Federal Agencies.
- 5. The Contactor shall give full cooperation in any monitoring or auditing conducted by the Authority, or governmental entities or their agents.
- 6. The Contractor shall provide to the Authority a financial audit that meets the requirements of the Federal Government Audit Standards, OMB Circular A-87 et seq., OMB Circular A-110 et seq. and OMB Circular A-128 et seq., Public Law 98-502 "Single Audit Act" and OMB Circular A-133 et seq. as applicable.
  - a. The audit shall be provided to the Authority within 120 days of completion of the Contract; or in the case of a multi-year contract within 120 days of completion of the second year of the contract and within 120 days of completion of the final year of the Contract.

- b. Audits shall be performed by an independent auditor selected by the Contractor and funded through the Contract.
- 7. The Authority shall perform a complete performance/compliance audit following the end of each contract year, and more often if deemed necessary by the Authority. This process will include, but not be limited to, review of billings, financial and program records of the Contractor related to this Contract. Any independent public accountant can be appointed by the Authority to assist in this process.
- 8. Authority shall notify Contractor in writing within thirty (30) calendar days of the discovery of any problems or potential audit exceptions discovered during any monitoring or auditing examination.
- 9. **Record Maintenance:**

Contractor agrees to maintain all program, fiscal, statistical and management records locally and make such records available for inspection by Authority, County, State and Federal representatives at all reasonable times. The records to be kept and maintained in connection with this program shall include, but are not limited to, the Authority's assessment of need, case opening and closing dates, provider time sheets and schedules, billing invoices, records and recipient-contractor service related correspondence as well as personnel files that are current, as well as provide accurate record of each employee's employment history. The personnel files should also include the Child/Elder Abuse Reporting Agreement and Oath of Confidentiality forms included in Exhibit P of this document. As a part of such records, the time spent at each visit to the recipient shall be recorded and documented by signature or initial of the recipient or recipient representative on a report service format approved by the Authority. Contractor may be assessed liquidated damages in the case of any delay by Contractor in providing requested records to Authority.
- 10. **Records Retention**
  - a. Contractor agrees to maintain all records pertaining to service delivery and fiscal and administrative controls for a minimum of three years after final payment has been made or until all pending Authority, County, State and Federal audits are completed, whichever is later.
  - b. Upon request, the Contractor shall make these records available in the County to all authorized Authority, County, State and Federal personnel.
- 11. **Disposal of Records:**

Contractor shall ensure that records shall be stored and destroyed in accordance with CDSS MPP Division 23, Section 350.

I. **Minimum Standards for Salaries and Benefits**

The Contractor shall maintain the following minimum standards with regard to salaries and benefits for all employees:

1. All employees shall receive basic statutory coverage for Federal Insurance Contribution Act (FICA), Workers' Compensation, State Unemployment Insurance (SUI), and Federal Unemployment Tax (FUTA), benefits and State Disability Insurance (SDI). Whereas, pursuant to Section 12302.21 of the Welfare and Institutions Code the State shall provide Workers' Compensation coverage for IHSS/PCSP providers that are employed under IHSS/PCSP contracts entered into by a county.
2. All employees shall receive wages and benefits which are no less than required by applicable State and Federal law. The minimum wage in California, effective January 1, 2007, is \$7.50 an hour.
3. The job descriptions, salary levels, step merit increases, related promotional and step merit increase requirements under this contract are as described in Exhibit H and Exhibit I-1 through I-4 attached hereto and made a part hereof. These are the minimum level for salaries and benefits. All wages, salaries and benefits described in Exhibit A, Exhibit H, and Exhibit I-1 through I-4 are certain and definite and not subject to further negotiation between Contractor and any union or other entity.

If for any reason, during the term of this Contract and any extension or renewal thereof, there is a reduction of any wages or benefits for providers, it may result in an adjustment to the per hourly unit rate of return for services. Any such reduction must be reported to the Authority prior to implementation. The Contractor must immediately notify the Authority of the effective date and the amount of such reduction. Any reduction in provider wages and benefits must be reflected in an amendment to this Contract and the Authority shall reduce the reimbursement to the Contractor, in an amount proportionate to the wage and benefit reduction, effective for services provided on the date of the wage and benefit reduction provided by the Contractor. Parties hereby agree that this provision is included to protect the integrity of the proposal process. Except as provided in Attachment B, Section 6. of this Contract, in no event will the hourly rate of reimbursement to the Contractor be increased as a result of an increase to the wages and benefits.

J. **Availability of Funds**

Payment for all services provided in accordance with the provisions of this Contract are contingent upon the availability of Federal, State and County funds for the purposes of providing IHSS. Pursuant to CDSS MPP Division 10, Section 205, the portion of a payment by a County on an IHSS Contract in excess of 110% of the allowable cost of service shall not be eligible for matching or reimbursement from State or Federal funds.