Kentucky Career Center **GUIDANCE**

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF WORKFORCE DEVELOPMENT

**GUIDANCE NAME:** Governance for One-Stop Delivery System: A Comprehensive Guide to Memorandum of Understanding (MOU) and Infrastructure Funding Agreement (IFA)

**GUIDANCE NUMBER:** 24-005
**DATE OF ISSUE:** December 26, 2024
**EFFECTIVE DATE:** January 1, 2025

**APPLIES/OF INTEREST TO:** Local Workforce Development Boards (LWDBs), Chief Elected Officials (CEOs), Fiscal Agents, and One-Stop Partners

**POINT OF CONTACT:** Division of Technical Assistance, compliance.unit@ky.gov

**PURPOSE:** This guidance is designed to clearly outline the roles and responsibilities of LWDBs, CEOs, Fiscal Agents, and One-Stop Partners. It provides instructions on how they can jointly fund and operate the One-Stop Delivery System under the Workforce Innovation and Opportunity Act (WIOA).

## BACKGROUND

Under WIOA, each Local Workforce Development Area (LWDA) must develop and maintain a one-stop delivery system that combines workforce development, educational, and other human resource services in a seamless customer-focused service delivery network.

To ensure an organized and efficient local one-stop system, WIOA requires each LWDB to have an MOU and IFA with its one-stop partners, with the agreement of the chief elected official. At a minimum, the MOU describes the services to be provided through the one-stop delivery system, and the IFA details how the system will be funded over the next three years.

## DEFINITIONS:

| Term | Definition |
|---|---|
| Access | (1) Having a program staff member physically present at the one-stop center; |

| | |
|---|---|
| | (2) Having a staff member from a different partner program physically present at the one-stop center appropriately trained to provide information to customers about the programs, services, and activities available through partner programs or<br><br>(3) Making a direct linkage through technology available to program staff who can provide meaningful information or services.<br><br>(i) A "direct linkage" means providing direct connection at the one-stop center, within a reasonable time, by phone, or through real-time Web-based communication to a program staff member who can provide program information or services to the customer.<br><br>(ii) A "direct linkage" cannot exclusively be providing a phone number or computer Web site or providing information, pamphlets, or materials. |
| Co-location | *Co-located Partners* – Kentucky Career Center (KCC) Partners with a physical presence within the center(s), either full-time, part-time, or intermittent.<br><br>*Non-co-located Partners - KCC Partners have* no physical presence in the center(s). |
| Contributions | *Cash Contributions*—Cash funds cover a partner's proportionate share of the KCC infrastructure costs. They can be paid either directly from the partner or through an interagency transfer on behalf of the partner (**20 CFR 678.720(c)(1)**).<br><br>*Noncash Contributions* - Expenditures made by one partner on behalf of the KCC or contributions of goods or services contributed by a partner for the center's use. Contributions must be valued consistent with Uniform Guidance 2 CFR 200.306 (**20 CFR 678.720(c)(2-3)**).<br><br>*Third Party In-Kind Contributions* - Contributions by a non-KCC Partner to support the KCC in general, not a specific partner, or contributions by a non-KCC Partner to a KCC Partner to support its proportionate share of the infrastructure costs. Unrestricted contributions that support the KCC, in general, would lower the total amount of infrastructure costs before proportionate division. In contrast, restricted contributions can be used by the intended partner(s) to reduce their share of the infrastructure costs (**20 678.720(c)(4)**). |
| Full-time Equivalent (FTE) | The ratio of the total number of hours worked (whether part-time, full-time, or contracted) divided by an average full-time work week (e.g., 40 hours). Example: One employee who works 20 hours per week is expressed as .5 FTE. |
| Infrastructure Funding Agreement (IFA): | An agreement outlining how infrastructure costs, personnel costs, and additional costs associated with the local one-stop delivery system will be shared amongst the required partners. |

| | |
|---|---|
| Infrastructure Costs | The non-personnel costs (i.e., rent, computers, phones, etc.) that are necessary for the general operation of the physical KCC, including:<br>- Rental/lease costs of facilities<br>- Costs of utilities and maintenance<br>- Equipment (including assessment-related products and assistive technology for individuals with disabilities)<br>- Technology to facilitate access to the center, including the center's planning and outreach activities |
| Local Funding Mechanism | The process used by the LWDB, CEO(s), and KCC Partners to negotiate and agree to the amounts that each partner will contribute for KCC infrastructure funding, as well as the methods of calculating these amounts to include the infrastructure funding terms in the MOU as an Infrastructure Funding Agreement (IFA), and to sign the IFA and MOU by WIOA secs. 121(c)(2)(A)(ii) and 121(h)(l)(A)(i). |
| Memorandum of Understanding (MOU) | This document defines the agreement between the local Board, CEOs, and co-located partners regarding the operation of the workforce delivery system in the local area, including shared system and infrastructure costs. |
| KCC Partner | KCC Partners are the entities that carry out the program locally. |
| Proportionate Use | An amount representing a required partner's portion of Comprehensive KCC infrastructure costs based on its proportionate use of the KCC relative to benefits received. This amount is determined through a reasonable cost allocation methodology that assigns costs to co-located partners in proportion to relative benefits received. |
| Relative Benefit | A measurement of a KCC Partner's share of infrastructure costs based on reasonable methods agreed to by all partners or determined per the State Funding Mechanism (SFM). |
| State Funding Mechanism | The process used by the State to calculate the statewide funding caps and the amount available for local areas that have not reached consensus and to determine the partners' contributions for infrastructure costs as outlined in **20 CFR 678.730 through 678.738, 34 CFR 361.730 through 361.738, and 34 CFR 463.730 through 463.738**. |

## GUIDANCE

*A. System Overview*

The one-stop delivery system is a collaborative effort that combines workforce development, educational, and other human resource services in a seamless customer-focused service delivery network. This collaboration enhances access to the programs' services and significantly improves long-term employment outcomes for individuals receiving assistance. The one-stop system provides job seekers a one-stop shop for all their employment needs, from job search assistance to training opportunities. Employers benefit from a pool of qualified candidates and a streamlined hiring process. One-stop Partners administer separately funded programs as integrated, streamlined services to customers through multiple locations.

In the Commonwealth of Kentucky, the one-stop delivery system is a comprehensive network comprised of comprehensive centers, affiliate sites, and access points:

- Comprehensive Centers are physical locations where job seekers and employers can access all required one-stop partners' programs, services, and activities.
- Affiliate Sites – A physical location where individuals can access one or more partner programs.
- Access Points are physical locations where job seekers and employers can receive information on accessing the one-stop system's programs, services, and activities.

Each LWDA must establish at least one comprehensive one-stop center. The center must provide the following:

- Career services, described in 20 CFR § 361.430;
- Access to training services described in 20 CFR 680.200;
- Access to any employment and training activities carried out under sec. 134(d) of WIOA;
- Access to programs and activities carried out by one-stop partners listed in 20 CFR § 361.400 through 361.410, including the Employment Service program authorized under the Wagner-Peyser Act, as amended by WIOA title III (Wagner-Peyser Act Employment Service program) and
- Workforce and labor market information.

Moreover, all comprehensive one-stop centers are designed to be physically and programmatically accessible to individuals with disabilities, as described in 29 CFR part 38, the implementing regulations of WIOA Section 188. This commitment to accessibility ensures that all individuals, regardless of their abilities, can benefit from the services provided, reinforcing the inclusive nature of the one-stop system.

The one-stop system is a rich tapestry of required and additional partners. Required partners are those needed to participate in the one-stop delivery system and be a part of the MOU; additional partners are those that carry out workforce development programs in the area *and* have the approval of the LWDB and CEO to participate in the one-stop delivery system.

The required partners are:

- Programs authorized under title I of WIOA, including:
  (i) Adult;

(ii) Dislocated worker;
(iii) Youth;
(iv) Job Corps;
(v) YouthBuild;
(vi) Native American programs; and
(vii) National Farmworker Jobs Program;

- The Wagner-Peyser Act Employment Service program authorized under the Wagner-Peyser Act (29 U.S.C. 49 *et seq.*), as amended by WIOA title III;

- The Adult Education and Family Literacy Act (AEFLA) program authorized under title II of WIOA;

- The Vocational Rehabilitation (VR) program authorized under title I of the Rehabilitation Act of 1973 (29 U.S.C. 720 *et seq.*), as amended by WIOA title IV;

- The Senior Community Service Employment Program authorized under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 *et seq.*);

- Career and technical education programs at the postsecondary level are authorized under the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 *et seq.*);

- Trade Adjustment Assistance activities authorized under Chapter 2 of Title II of the Trade Act of 1974 (19 U.S.C. 2271 *et seq.*);

- Jobs for Veterans State Grants programs authorized under chapter 41 of title 38, U.S.C.;

- Employment and training activities carried out under the Community Services Block Grant (42 U.S.C. 9901 *et seq.*);

- Employment and training activities carried out by the Department of Housing and Urban Development;

- Programs authorized under State unemployment compensation laws (in accordance with applicable Federal law);

- Programs authorized under sec. 212 of the Second Chance Act of 2007 (42 U.S.C. 17532); and

- Temporary Assistance for Needy Families (TANF) authorized under part A of title IV of the Social Security Act (42 U.S.C. 601 *et seq.*), unless exempted by the Governor under § 678.405(b).

If one of the above-listed programs is not provided within an LWDA, the LWDA's MOU must state that it is not present.

Additional partners may vary among each local area; some common examples are:

- Employment and training programs administered by the Social Security Administration, including the Ticket to Work and Self-Sufficiency Program;

- Employment and training programs carried out by the Small Business Administration;

- Programs authorized under the National and Community Service Act of 1990 (42 U.S.C. 12501 et seq.)

- Other appropriate Federal, State, or local programs, including employment, education, and training programs provided by public libraries or the private sector, programs providing transportation assistance, and services to individuals with substance abuse or mental health issues.

*B. Memorandum of Understanding*

With the CEO(s)' agreement, WIOA requires that each LWDB develop and enter into an MOU with all one-stop partners. The CEO's role in this process is crucial as they ensure that the MOU aligns with the local workforce development strategy and that the one-stop delivery system effectively serves the community's needs. An MOU is a contractual document that details how the one-stop partners will jointly fund and operate the one-stop delivery system. It defines each partner's roles and responsibilities as they relate to the operation of the one-stop delivery system and is the product of a local discussion and negotiation.

The Department of Workforce Development recommends that each LWDB execute a single "umbrella" MOU for the system. In an umbrella MOU, the LWDB and partners agree on an area-wide service delivery strategy and infrastructure funding for the comprehensive one-stop(s). Each MOU is required to have the following provisions:

- A description of services provided through the one-stop delivery system, including how the services will be coordinated and delivered.
- Agreement on funding the costs of the services and the system's operating costs.
- Methods for referring individuals between the one-stop operators and partners for appropriate services and activities.
- Methods to ensure that the needs of workers, youth, and individuals with barriers to employment, including individuals with disabilities, are addressed in providing access to services, including access to technology and materials that are available through the one-stop delivery system.
- Assurances that each MOU will be reviewed and, if substantial changes have occurred, renewed at least once every three years to ensure appropriate funding and service delivery.

The MOU may contain any other provisions agreed to by the parties consistent with WIOA title I, the authorizing statutes, regulations of one-stop partner programs, and the WIOA regulations.

When fully executed, the MOU must contain the signatures of the LWDB, one-stop partners, the chief elected official(s), and the period in which the agreement is effective. The MOU must be modified to reflect any changes in the signatory official of the Board, one-stop partners, and chief elected officials, or one-stop infrastructure funding.

*C. Infrastructure Funding Agreements*

An Infrastructure Funding Agreement (IFA) outlines how infrastructure, personnel, and additional costs associated with the local one-stop delivery system will be shared amongst the one-stop partners. An IFA must accompany an executed MOU for LWDB to comply with 20 CFR 678.500 through 20 CFR § 678.755.

Each local area must agree on how the partners will share the costs. If an area has yet to reach an agreement by **April 30, 2025**, The Department of Workforce Development (DWD) will implement the state funding mechanism for the local area for that program year.

The main components of the IFA are the one-stop operating budget, the funding mechanism, and supporting documentation of reconciliation. The one-stop operating budget is the financial plan the one-stop partners, the CEO, and the LWDB have agreed to in the MOU to achieve their goals of delivering services in a local area. The budget consists of infrastructure costs, additional costs, shared operating costs, and shared services:

- *Infrastructure costs* are non-personnel costs that are necessary for the general operation of the Kentucky Career Center and include rent, utilities, and maintenance, equipment (including assessment products and assistive technology), and technology to facilitate access to the KCC (including technology used for the center's planning and outreach activities). The costs of branding/common identifier materials may also be considered a part of infrastructure costs.
- *Additional costs are the costs associated with the provision of career services*. 134(c)(2) applies to each program and is consistent with the partner program's applicable Federal statutes and allocable based on the Uniform Guidance cost principles at 2 CFR Part 200 and may include shared operating costs and shared services.

- *Shared operating costs and shared services* are the costs of shared services that are authorized for and may be commonly provided through the one-stop partner programs, including initial intake, assessment of needs, appraisal of basic skills, identification of appropriate services, referrals to other one-stop Partners, and business services.

Once the LWDB has an operating budget, the LWDB and the partners must agree on the type of funding mechanism. The funding mechanism details the funding methodology the area will use to ensure costs are proportionate to the benefit received by each partner and how and when the costs will be reconciled amongst the partners. The one-stop operating budget must be periodically reconciled (monthly or quarterly) against actual costs incurred and adjusted accordingly. Below are examples of funding methodologies:

1) Full-Time Employees – Costs are allocated based on the number of full-time employees a partner dedicates to providing services through the one-stop center (physically or through

direct linkage). Partners with part-time staff stationed at the Kentucky Career Center are calculated based on Full-Time Equivalency.

| A. | Fulll Time Employees: Based on partners' Full-Time Equivalent (FTE) staff stationed at the Kentucky Career Center. Partners with Part-Time staff stationed at the Kentucky Career Center are calculated based on Full-Time Equivalency. Illustrated as follows: | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | WIOA Title I (Adult, Dislocated Worker, Youth) | Rehabilitation Act, Title I Rehabilitation Services | Employment Services (VETS, Wagner-Peyser, | WIOA Title II Adult Education | Carl D. Perkins Programs | Older American Title V (SCSEP) | WIOA Title I Job Corps | WIOA Title I MSFW | WIOA Title I Native American | HUD Employment & Training Programs | Community Services Block Grant | KY Farmworkers | TANF | Youthbuild | Programs Authorized Under Sec. 212 of the Second Chance | Other | Total |
| # of FTE Equivalent | 3 | 1 | 5 | 0.5 | 0.5 | 0.5 | 0 | 0 | 0 | 0 | 0 | 0.25 | 1 | 0 | 0 | 0 | 11.75 |
| % of overall FTE Equivalent | 25.53% | 8.51% | 42.55% | 4.26% | 4.26% | 4.26% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.13% | 8.51% | 0.00% | 0.00% | 0.00% | 100.00% |

2) Square Footage – Costs are allocated by determining the percentage of square footage a particular partner occupies across the total square footage of the one-stop center and/or one-stop delivery system and then multiplying that percentage by the total cost at issue. Partners must ensure that costs are allocated based on the relative benefit received if this methodology is utilized. This methodology may prove challenging to apply when services are provided via direct linkage.

| B. | Square Fpotage: Based on actual square footage used by each partner with common space (hallways, classrooms, restrooms, Resource Center) prorated based on the percentage of actual space used. Illustrated as follows: | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | WIOA Title I (Adult, Dislocated Worker, Youth) | Rehabilitation Act, Title I Rehabilitation Services | Employment Services (VETS, Wagner-Peyser | WIOA Title II Adult Education | Carl D. Perkins Programs | Older American Title V (SCSEP) | WIOA Title I Job Corps | WIOA Title I MSFW | WIOA Title I Native American | HUD Employment & Training Programs | Community Services Block Grant | KY Farmworkers | TANF | Youthbuild | Programs Authorized Under Sec. 212 of the Second Chance | Other | Total |
| # of Square feet | 750 | 400 | 1,500 | 200 | 200 | 200 | 0 | 0 | 0 | 0 | 0 | 200 | 200 | 0 | 0 | 0 | 3,650 |
| % of overall square feet | 20.55% | 10.96% | 41.10% | 5.48% | 5.48% | 5.48% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 5.48% | 5.48% | 0.00% | 0.00% | 0.00% | 100.00% |

3) Number of participants—Costs are allocated based on the number of partners' eligible participants for each program compared to the total number of participants served.

| C. | Number of Participants: Based on partners' participants eligible for each program as compared to the total number of participants served: | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | WIOA Title I (Adult, Dislocated Worker, Youth) | Rehabilitation Act, Title I Rehabilitation Services | Employment Services (VETS, Wagner-Peyser, Trade, LMI, UI) | WIOA Title II Adult Education | Carl D. Perkins Programs | Older American Title V (SCSEP) | WIOA Title I Job Corps | WIOA Title I MSFW | WIOA Title I Native American | HUD Employment & Training Programs | Community Services Block Grant | KY Farmworkers | TANF | Youthbuild | Programs Authorized Under Sec. 212 of the Second Chance Act | Other | Total |
| # Eligible Participants | 250 | 80 | 500 | 15 | 12 | 12 | 0 | 0 | 0 | 0 | 0 | 10 | 25 | 0 | 0 | 0 | 904 |
| % of eligible participants | 27.65% | 8.85% | 55.31% | 1.66% | 1.33% | 1.33% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.11% | 2.77% | 0.00% | 0.00% | 0.00% | 100.00% |

Once the one-stop's operational budget and a funding methodology are agreed upon, the LWDB must detail how and when the costs will be reconciled amongst the partners. LWDBs and partners may contribute through three different funding types:

- Cash—Funds provided to the LWDB or its designee by one-stop partners, either directly, through an interagency transfer, or a third party.
- Noncash—Expenditures incurred by one-stop Partners on behalf of the one-stop center and noncash contributions, such as goods or services contributed by a partner program and used by the one-stop center.
- Third-party In-kind – Contributions of space, equipment, technology, non-personnel services, or other like items to support the infrastructure costs associated with one-stop operations by a non-one-stop partner to:
    - Support the one-stop center in general or
    - Support the proportionate share of one-stop infrastructure costs of a specific partner.

The LWDB is responsible for ensuring that the infrastructure and additional costs are paid per the MOU. Because the budget and proportionate share are estimates, the local board is responsible for reconciling, regularly but no less than quarterly, the actual costs and their proportionate share to the budget contributions agreed upon by each partner.

*D. Local and State Funding Mechanisms Table – Types and Sources*

| **Program** | **Funding Mechanism - Types and Source** |
|---|---|
| WIOA Title I | Program funds, administrative funds, or both may be used for local funding and SFM. |
| SCSEP, TAA programs, REO programs | Program funds, administrative funds, or both may be used to pay for infrastructure costs under local funding and SFM. |
| Wagner-Peyser Act ES, JVSG, and Unemployment Compensation programs | These programs do not distinguish between program and administrative funds; any of the funds allotted for these programs may be used to pay for infrastructure costs under local funding and SFM. |
| AEFLA | Infrastructure costs under local funding and SFM will be paid from Federal funds made available for local administration (WIOA sec. 233(a)(2) and 34 CFR 463.25 and 463.26(e)). Non-federal resources, such as cash, noncash, or third-party in-kind contributions, may also be used. The Federal funds available for activities other than local administration may not be used for such costs. Other funds made available by the State may be used for the SFM. |
| VR Program | This program does not distinguish between program and administrative funds. Non-federal resources, such as cash, noncash, or third-party in-kind contributions, |

| | |
|---|---|
| | may also be used under local funding and SFM. The VR regulations at 34 CFR 361.5(c)(2)(viii) clarify that one-stop system infrastructure costs are allowable administrative costs under the VR program. Therefore, although the VR program imposes no limits on the amount spent on administrative costs, VR agencies must report funds spent for infrastructure costs as administrative costs. Furthermore, as stated above, VR agencies may not count third-party in-kind contributions toward meeting their match requirement under the VR program when such contributions are used for one-stop operating costs. |
| Perkins VI | Under local funding, Federal funds made available for local administration may be used to pay infrastructure costs. Non-Federal resources that are cash, noncash, or third-party in-kind contributions and other funds made available by The State may also be used to pay infrastructure costs.<br><br>Under the SFM, Federal funds made available for local administration of postsecondary level programs and activities to eligible recipients or consortia of eligible recipients may be used to pay infrastructure costs. Additionally, funds made available by the State or non-Federal resources that are cash, noncash, or third-party in-kind contributions, as well as other funds made available by the State, may be used to contribute to infrastructure costs. |
| Other required partners include HUD employment and training programs, CSBG programs and TANF | These partner programs may determine what funds they will use to pay for infrastructure costs under local funding. The use of these funds must be by the requirements of WIOA and with the relevant partner's authorizing statutes and regulations, including, for example, prohibitions against supplanting non-Federal resources, statutory limitations on administrative costs, and all other applicable legal requirements.<br><br>For the SFM, only administrative funds for these other required partner programs may be used to pay infrastructure costs. |

| | |
|---|---|
| Additional Partners | Under local funding, these partners must consult their program's requirements and/or statute or authorizing documents/regulations to determine the type and source of funds that may be used. The SFM does not apply to the additional partners. |

*E. <u>State Funding Mechanism (SFM)</u>*

All parties must actively participate in negotiations in a reasonable faith effort to reach an agreement; any disputes shall first be attempted to be resolved informally. If informal resolution efforts fail, an impasse is declared, and the LWDB must notify DWD of the stalemate by April 30, 2025. Once notified, DWD will implement the state funding mechanism as outlined in 20 CFR 678.730 for the local area for that program year, and the LWDB is responsible for providing appropriate and relevant materials and documents used in the negotiations under the local funding mechanism, including but not limited to:

- The local WIOA plan;
- The cost allocation method or methods proposed by the partners to be used in determining proportionate share;
- The proposed amounts or budget to fund infrastructure;
- The amount of total partner funds included;
- The type of funds or noncash contributions;
- Proposed one-stop center budgets and
- Any agreed upon or proposed MOUs.

Under the SFM, the Kentucky Workforce Innovation Board (KWIB) will determine each required partner's proportionate share of statewide infrastructure costs. However, any required partner may appeal the Department's determination based on a claim that:

1. The Governor's determination is inconsistent with the proportionate share requirements of 20 CFR 678.735(a);
2. The Governor's determination is inconsistent with the cost contribution caps described in 20 CFR 678.735(c) and 20 CFR 678.738.

An appeal must be made within sixty (60) days of the Governor's determination and submitted formally, in writing, by registered mail no later than the 60th day from receipt of the notice of denial or revocation. The appeal must:

- Be submitted to the State Board in writing;
- Be signed/submitted by the chief executive officer of the one-stop partner submitting the appeal and
- Specify the circumstances and details of the appeal.

All appeals will be promptly resolved to ensure the funds are distributed promptly, consistent with the requirements of 20 CFR 683.630. The KWIB will consider and rule the appeal in writing within sixty (60) days of receipt.

*F. Timeline*

| Date | Action Items |
|---|---|
| January 1, 2025 | DWD releases Guidance to LWDBs. |
| January 9, 2025 | Monthly Q&A Call on MOUs and IFAs. |
| March 30, 2025 | Negotiation update from LWDB due to DWD. Updates must be emailed to compliance.unit@ky.gov. |
| April 30, 2025 | The MOU and IFA draft is due for DWD review. Drafts must be emailed to compliance.unit@ky.gov. |
| April 30, 2025 | LWDB's notice of non-agreement due to DWD (if applicable). Notices must be emailed to Aveana.Jackson@ky.gov and compliance.unit@ky.gov. |
| June 1, 2025 | MOUs and IFAs due to DWD for ELC signatures. Documents must be emailed to Aveana.Jackson@ky.gov and compliance.unit@ky.gov. |
| June 30, 2025 | Executed MOU and IFAs due to DWD at compliance.unit@ky.gov. |
| July 1, 2025 | The effective date for PY25 MOU. |
| June 30, 2028 | The expiration date for PY25 MOU. |

**Attachments**:

Guidance Attachment A WIOA_MOU_IFA Template
Guidance Attachment B Budget Planning- Sample Excel Workbook for WIOA_ MOU_IFA

**References**:

WIOA Section 121

20 CFR 678.300
20 CFR 678.305
20 CFR 678.400
20 CFR 678.500
20 CFR 678.505
20 CFR 678.510
20 CFR 678.730
20 CFR 678.750
34 CFR 361.705
34 CFR 361.500(b)
34 CFR 463.705
2 CFR part 200
TEGL 17-16