	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
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	4. Key Word: Facilities; Depreciation; Real Property	

## INFORMATION MEMORANDUM

**TO:** Head Start and Early Head Start Grantees and Delegate Agencies

**SUBJECT:** Facilities Guidance

## **INFORMATION:**

This Information Memorandum (IM) supports the commitment of the Office of Head Start (OHS) to children receiving services in good quality facilities with safe indoor and outdoor learning environments. It will support grantees in understanding applicable Head Start regulations, application development, the funding process, and post-award requirements. The IM also addresses a variety of common facilities activities and clarifies questions frequently posed by grantees.

Attachment A provides topical policy, fiscal, and program guidance related to:

- Facilities overview
- Availability of funds
- Project planning
- Applications
- Protection of the federal interest
- Repairs, minor renovations, and major renovations
- Financing, refinancing, and pledges of collateral
- Subordination agreements
- Leases
- Depreciation
- Reporting and recordkeeping
- Valuation and matching
- Disposition of real property and facilities

Please share this IM with your program, fiscal, and facilities managers. Direct any questions to your Regional Office.

Thank you for your work on behalf of children and families.

/ Ann Linehan /

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