



SWAN RIVER CONSULTING
SERVICES, LLC

Getting Facilities Ready



Facility means a structure, such as a building or modular unit, appropriate for use in carrying out a Head Start program and used primarily to provide Head Start services, including services to children and their families, or for administrative purposes or other activities necessary to carry out a Head Start program.

Facility Activities-Definitions

(to prepare an existing facility for in-person operations)

- **No Part 1303 Application Required**

- *Repair* means maintenance that is necessary to keep a Head Start facility in working condition. Repairs do not add significant value to the property or extend its useful life.
- *Minor renovation* means improvements to facilities, which do not meet the definition of major renovation (cost less than \$250,000).

- **Part 1303 Application is Required**

- *Major renovation* means any individual or collection [of closely related] renovation [activities] that has a cost equal to or exceeding \$250,000. It excludes minor renovations and repairs except when they are included in a purchase application.



Other Facilities Activities

Part 1303 Application is Required

- *Purchase* means to buy an existing facility, including outright purchase, down payment or through payments made in satisfaction of a mortgage or other loan agreement, whether principal, interest or an allocated portion principal and/or interest.
- *Construction* means new buildings, and excludes renovations, alterations, additions, or work of any kind to existing buildings.





Personnel Costs

- Compensation – Personnel services ([45 CFR §75.430](#))
- Compensation – Fringe benefits ([45 CFR §75.431](#))
- Employee health and welfare costs ([45 CFR §75.437](#))



Non-OHS COVID-19 Audit Compliance Supplement Addendum



December 2020

[This addendum](#) supplements the 2020 OMB 2 CFR 200 Part 200, Appendix XI Compliance Supplement (Supplement) to provide additional guidance for programs with expenditures of COVID-19 awards that the auditor determines are major programs in audits performed under 2 CFR 200 Subpart F.

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT ADDENDUM

NOTE: Auditors must use this 2020 Addendum and the 2020 Compliance Supplement together.

