

## Examples of a “single cost objective”

The examples below are intended to illustrate a “single cost objective” only. In reviewing the examples, therefore, please assume that the uses of funds described in each example are otherwise allowable under the programs illustrated. For example, assume in Example 1 that Title I, Part A funds may support a supplemental math teacher and in Example 3 that there is no violation of supplanting in a schoolwide program.

### **1. Title I, Part A funds and State compensatory education funds**

An LEA supports a supplemental math teacher to serve low-achieving students with 50 percent Title I, Part A funds and 50 percent State compensatory education funds.

Teaching math to low-achieving students is a single cost objective because it can be fully supported under Title I, Part A. Only a semiannual certification, therefore, is required even though the employee’s salary is supported by a Federal award and a non-Federal award.

### **2. Title I, Part A funds and local funds**

A teacher in a Title I schoolwide school is paid with local funds to teach first grade in the morning to decrease class size for reading and is paid with Title I, Part A funds to teach a supplemental reading recovery class in the afternoon. (The school has a sufficient number of first-grade teachers to meet the requirements of ESEA section 1114(a)(2)(B).)

Because the part-time first-grade teacher is not needed in order to provide the basic education program in the schoolwide program school, her salary could be supported with Title I, Part A funds, even though it is not. Similarly, her salary for providing reading recovery could be supported with Title I, Part A funds. Both her functions, therefore, are fully supportable with Title I, Part A funds, and the schoolwide program constitutes a single cost objective. Only a semiannual certification, therefore, is required even though the teacher’s salary is supported by a Federal award and local funds and she conducts two different activities.

### **3. Funds under Sections 611 and 619 of the Individuals with Disabilities Education Act (IDEA)**

A preschool special education teacher is funded with 50 percent IDEA section 611 funds and 50 percent with IDEA section 619 funds.

Teaching preschool special education is an allowable activity under both IDEA sections 611 and 619. Accordingly, the teacher is performing a single cost objective even though she is supported with funds from two separate Federal awards; therefore, she need only file a semiannual certification.

### **4. Title I, Part A funds and CEIS (comprehensive early intervening services) funds under IDEA**

A teacher works with low-achieving students and is supported with 60 percent Title I, Part A funds and 40 percent CEIS funds.

Teaching low-achieving students is a single cost objective because it can be fully supported under both Title I, Part A and CEIS. Only a semiannual certification, therefore, is required even though the employee's salary is supported by two Federal awards.

#### **5. Title I, Part A funds and local funds**

An LEA supports an elementary school teacher with local funds but pays her with Title I, Part A funds to provide after-school tutoring for low-achieving students.

Although the teacher could not be paid with Title I, Part A funds to provide elementary education, the portion of her time spent on after-school tutoring is easily separated from her teaching position by her schedule. Accordingly, the teacher's after-school tutoring is a single cost objective and she need only file a semiannual certification for the time she works in the after-school program supported by Title I, Part A funds.

#### **6. ESEA Title VII, Part A formula grant funds and state/local funds**

A high school math teacher's regular salary is paid with State and local funds. The teacher conducts an after-school support program for Native American students in the school, and also teaches at a summer academic camp for Native American students in the school district; for both of these activities, he is paid from Title VII, Part A funds. Although the teacher could not be paid with Title VII, Part A funds to teach high school math, the portion that the teacher is paid with Title VII, Part A funds is easily segregated from his daily teaching schedule. Accordingly, the teacher's after-school and summer activities are each a single cost objective and the teacher need only file a semiannual certification for the time he is paid with Title VII, Part A funds.

#### **7. State leadership funds under the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) and State funds**

A State curriculum specialist who develops new career and technical education courses and initiatives is funded 50 percent with Perkins IV funds reserved under section 112(a)(2) for State leadership and 50 percent with State general funds.

Career and Technical Education curriculum development is a single cost objective because it can be fully supported with State leadership funds under Perkins IV. Only a semiannual certification, therefore, is required even though the employee's salary is supported by a Federal award and State funds.