

SPECIAL ED-ITION

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2024 SED LANDSCAPE

**ARTIFICIAL INTELLIGENCE IN
SPECIAL EDUCATION: TRANSFORMING
LEARNING AND INCLUSION**

**EXPLORING TRANSITION SERVICES
FOR STUDENTS WITH DISABILITIES:
PREPARING FOR LIFE
BEYOND THE CLASSROOM**

BRINGING A UNIQUE UNDERSTANDING OF KEY ISSUES FACING THE SPECIAL EDUCATION SECTOR

FROM THE EDITOR - KEN CERINI, CPA, CFP, FABFA

2024 SED LANDSCAPE



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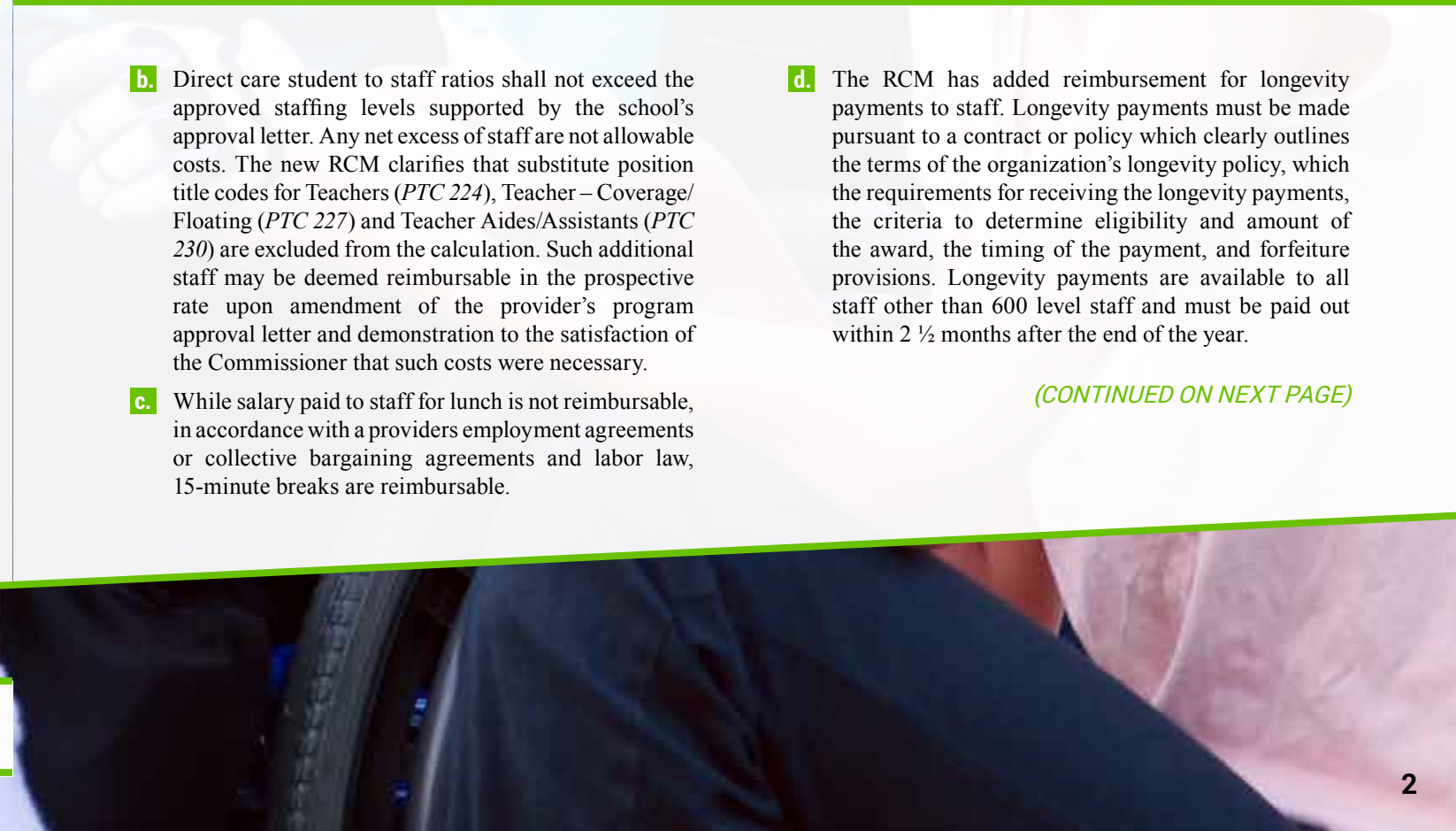


Another school year is over ... that's crazy, it felt like the year just started!

This has been a super eventful year for special education providers with so much happening:

1. The year ended June 30, 2023 marked the first year that providers are allowed to retain surplus funds, with providers permitted to retain 11% for 2022/23, 2023/24, and 2024/25, 8% for 2025/26, 5% for 2026/27, and 2% per year thereafter. SED clarified that these amounts are not cumulative, they are earned each year and can be carried back or forward. If you carry these funds back, they can be used to offset years where your organization experienced overspending of allowable costs. Surplus funds cannot fund non-allowable costs, including non-direct care screens. SED has not put a limitation on how far back these funds can be carried. This is a major benefit for programs that have experienced losses in the past. Your audited financial statements should contain a footnote that shows how any surplus funds are being utilized each year and the surplus may only be expended pursuant to an authorization of the governing Board of the school for a purpose in accordance with Section 200.9 of the Commissioner's Regulations and the RCM.
2. We are hearing that there is a bill kicking around the NYS legislature (*Bill # S9107A*) that would allow investment income earned on the reserve funds to not be treated as offsetting revenue in the year earned, but instead be used for supplemental spending within the programs where the reserve funds are being held. We will keep you abreast if this bill becomes law.
3. SED provided guidance as to how PPP and other CARES Act funding should be reflected in the CFR. Providers will need to amend their CFR's to reflect the PPP offsetting revenue in the year that the salaries and other expenses that gave rise to the funding are reflected. For most providers this will impact their 2020, 2021, and 2022 filed CFR's. It will not impact prospective rates, it will only potentially impact the three rate years, potentially resulting in funds due back to the counties (4410) or school district (853).
4. The 2024/25 methodology letters (*preschool and school age*) have been posted on the SED website ([NYSED::Rate Setting Unit:Methodology Letters](#)). The methodology letters include a 4.3% rate increase (*this is for tuition rates, 1:1 aides, and SEIT services*); interim plus plus (*interim rates include two years of rate increases as opposed to just one year as it has in the past*); "higher of" reform, whereby the 2024/25 prospective rates will be calculated as the greater of the 2022/23 reconciled rate trended forward or 2022/24 prospective rate trended forward; and a 5% increase to evaluation rates (*first increase in years*). All other provisions are consistent with the 2023/24 methodology letter, including the non-direct care screen level of 35%.
5. The 2024/25 RCM has been released. The most significant changes as outlined in SED's [crosswalk](#) are as follows:
 - a. Allocation of non-direct care compensation for staff with a PTC in the 100 and 600 series to direct care titles is not allowable; however, compensation for staff in the 500 position title code series may be allocated among various direct care job titles, based on the duties performed, if the staff meet the applicable qualifications for the direct care job title for which they are allocated (*e.g., a program director that provides IEP or curriculum coordinator services*).
 - b. Direct care student to staff ratios shall not exceed the approved staffing levels supported by the school's approval letter. Any net excess of staff are not allowable costs. The new RCM clarifies that substitute position title codes for Teachers (PTC 224), Teacher – Coverage/Floating (PTC 227) and Teacher Aides/Assistants (PTC 230) are excluded from the calculation. Such additional staff may be deemed reimbursable in the prospective rate upon amendment of the provider's program approval letter and demonstration to the satisfaction of the Commissioner that such costs were necessary.
 - c. While salary paid to staff for lunch is not reimbursable, in accordance with a providers employment agreements or collective bargaining agreements and labor law, 15-minute breaks are reimbursable.
 - d. The RCM has added reimbursement for longevity payments to staff. Longevity payments must be made pursuant to a contract or policy which clearly outlines the terms of the organization's longevity policy, which the requirements for receiving the longevity payments, the criteria to determine eligibility and amount of the award, the timing of the payment, and forfeiture provisions. Longevity payments are available to all staff other than 600 level staff and must be paid out within 2 ½ months after the end of the year.

(CONTINUED ON NEXT PAGE)



- 6.** With the increase in regional need and new classrooms opening, there has been an uptick in waiver requests. DOB continues to modify their approach to waiver requests, so a waiver that was acceptable a year ago may no longer be acceptable. The waiver process is taking longer than it has in the past as RSU is trying to make sure that they cross every “t” and dot every “i” before they remit a waiver. We have found that it is important to establish open communication with your line accountant to ensure they have everything to help make the process as successful as possible.
- 7.** On the EI front:
 - a.** A 5% increase for in person services has been approved. This will be effective for services delivered on or after 4/1/2024, but it will probably take 3 to 6 months before you actually see the cash flow from these increases.
 - b.** A 4% rural/underserved increase is effective 4/1/2025, however at this point we are not sure what areas fit into this modifier. Indications are that it may be zip code based.
 - c.** There is still discussion regarding the administrative proposals, but it seems that DOB may be open to discussion regarding these. To summarize them again, **1) reduce the maximum size of developmental groups to six; 2) prohibit multiple extended ABA visits in the same day; and 3) reduce the rate of telehealth visits to match the facility-based visit rate.** As of now, we are unsure as to when these provisions will go into effect.

- d.** The exemption allowing school psychologists to continue to work in EI will expire 4/1/2025. There is separate legislation being considered for new licensure of school psychologists that could potentially resolve this issue.
- e.** The Legislature approved a bill (*Bill #A1078/S1198*) requiring the Commissioner to conduct a comprehensive study and review of the EI program service models and rates for reimbursement. The Bill is awaiting the Governor’s decision.
- f.** The NYS DOH Bureau of Early intervention has pushed off the launch date for the EI-Hub to October 15, 2024.

On a separate front, there have also been several new regulations with respect to labor related issues:

- 1.** Minimum wage increased to \$16 per hour effective January 1, 2024 in NYC, LI and Westchester (*\$15 rest of state*) with increases of 50 cents per hour for 2025 and 2026, and cost of living adjustments thereafter.
- 2.** Unemployment Recession and Readiness Act (*1/1/25*). This law modernizes the unemployment system after the significant issues encountered during the COVID Pandemic to enhance benefits. From what we are hearing, this could mean as much as 131% increase in unemployment rates. The regulations provide longer periods of unemployment coverage (*based upon level of unemployment within the state*) and covers 75% of salary instead of 50%. Self-funded nonprofits may want to analyze whether it makes sense to stay self-funded.

- 3.** The threshold for an employee to be considered exempt is on the rise:
 - a.** New York City and the rest of “downstate” (*Nassau, Suffolk, and Westchester counties*):
 - i.** \$1,200 per week (*\$62,400 per year*) on Jan. 1, 2024.
 - ii.** \$1,237.50 per week (*\$64,350 per year*) on Jan. 1, 2025.
 - iii.** \$1,275 per week (*\$66,300 per year*) on Jan. 1, 2026.
 - b.** The rest of New York State (*areas outside of New York City and Nassau, Suffolk and Westchester counties*):
 - i.** \$1,124.20 per week (*\$58,458.40 per year*) on Jan. 1, 2024.
 - ii.** \$1,161.65 per week (*\$60,405.80 per year*) on Jan. 1, 2025.
 - iii.** \$1,199.10 per week (*\$62,353.20 per year*) on Jan. 1, 2026.

[Read More Here.](#)

We know a lot of this can be confusing. Please feel free to reach out with any questions you may have.



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MANAGING PARTNER



ARTIFICIAL INTELLIGENCE IN SPECIAL EDUCATION: TRANSFORMING LEARNING AND INCLUSION

Artificial Intelligence (AI) has emerged as a powerful force reshaping various sectors, including education. In this article, we delve into the profound impact of AI in the realm of special education, exploring its potential to revolutionize learning experiences and foster inclusion for students with diverse needs.

INTRODUCTION TO AI IN EDUCATION

AI encompasses the simulation of human intelligence processes by machines, notably computer systems. These processes include learning, reasoning, and self-correction. In education, AI serves multiple roles, from automating administrative tasks to providing personalized learning experiences tailored to individual students' needs.

The adoption of AI in education has been gradual but transformative. Initially focused on administrative functions like grading, AI has evolved to support personalized learning and adaptive testing and leveraging data analytics to enhance decision-making in educational settings.

AI AND SPECIAL EDUCATION: ADDRESSING UNIQUE CHALLENGES

Special education involves teaching students with unique learning needs due to physical, mental, emotional, or behavioral conditions. These students require individualized educational programs that traditional approaches may not adequately address. Here lies the promise of AI in special education—to provide personalized, effective, and accessible learning experiences for all students.

POTENTIAL APPLICATIONS OF AI IN SPECIAL EDUCATION

1. PERSONALIZED LEARNING:

AI can analyze individual learning patterns and adapt educational content to suit each student's pace and style. Intelligent Tutoring Systems offer tailored instruction and feedback, maximizing engagement and learning outcomes.

2. ASSISTIVE TECHNOLOGY:

AI-powered tools such as speech recognition software and predictive text assist students with disabilities in communication and writing tasks, fostering independence and participation.

3. IMPROVED ACCESSIBILITY:

AI enables the conversion of learning materials into accessible formats, while predictive analytics identifies potential learning obstacles, facilitating timely interventions and inclusive education.

REAL-WORLD APPLICATIONS OF AI IN SPECIAL EDUCATION

1. AI IN SPEECH AND LANGUAGE THERAPY:

AI analyzes speech patterns, provides real-time feedback, and tracks progress in speech therapy, enhancing accessibility and effectiveness for students with speech impairments.

2. AI IN BEHAVIORAL THERAPY:

Predictive analytics identifies behavioral patterns, allowing educators to proactively manage challenges and create a supportive learning environment for students with behavioral needs.

3. AI IN PHYSICAL THERAPY:

AI designs personalized exercise plans, monitors progress, and provides feedback in physical therapy, promoting engagement and optimizing outcomes for students with physical disabilities.

THE FUTURE OF AI IN SPECIAL EDUCATION

As AI continues to evolve, intelligent tutoring systems and predictive analytics are emerging as key trends in special education. However, challenges such as ethical data use and digital accessibility must be addressed to ensure equitable access and responsible implementation.

THE ROLE OF PARENTS AND EDUCATORS

Parents and educators play pivotal roles in embracing AI, advocating for responsible data use, and promoting equal access to technology. While AI offers unprecedented opportunities for personalized learning and inclusion, human empathy and understanding remain indispensable in fostering holistic development and well-being.

AI holds immense promise in transforming special education, making learning more personalized, effective, and inclusive. By harnessing the potential of AI responsibly and collaboratively, we can create a future where every student, regardless of their unique needs, has the opportunity to thrive and succeed in their educational journey.

ALBERT BORGHESE, CPA
DIRECTOR



EXPLORING TRANSITION SERVICES FOR STUDENTS WITH DISABILITIES: PREPARING FOR LIFE BEYOND THE CLASSROOM

UNDERSTANDING TRANSITION SERVICES

Transition services encompass a comprehensive set of coordinated activities designed to support students with disabilities as they prepare to move from school to post-school life. These services are mandated by the **Individuals with Disabilities Education Act (IDEA)** and aim to facilitate smooth transitions into adulthood by addressing key areas such as employment, further education, independent living, and community participation.

THE IMPORTANCE OF TRANSITION PLANNING

Transition planning begins early in a student's educational journey, typically around the age of 14, and continues through high school. It involves collaboration between the student, their family, educators, and relevant stakeholders to identify goals, assess strengths and interests, and develop a personalized transition plan tailored to the student's unique needs and aspirations.

Transitioning from school to adulthood can be a challenging period for any student, but for those with disabilities, the journey may pose even greater obstacles. In this article, we delve into the critical importance of transition services for students with disabilities, preparing them for life beyond the classroom and empowering them to pursue meaningful and fulfilling futures.

KEY COMPONENTS OF TRANSITION SERVICES

1. CAREER EXPLORATION AND VOCATIONAL TRAINING:

Transition services help students explore career interests, develop vocational skills, and access relevant training programs and internships. These experiences empower students to make informed decisions about their future career paths and build essential job readiness skills.

2. INDEPENDENT LIVING SKILLS:

Transition programs provide opportunities for students to develop practical life skills such as budgeting, time management, transportation, and household management. Mastery of these skills fosters greater independence and enhances students' ability to navigate the challenges of adulthood.

3. FURTHER EDUCATION AND TRAINING:

Transition services assist students in exploring options for further education or training beyond high school, including enrollment in college, vocational schools, or specialized programs tailored to their interests and abilities. Guidance counselors and transition specialists play a crucial role in helping students identify suitable post-secondary opportunities and navigate the application process.

4. COMMUNITY ENGAGEMENT AND SOCIAL INCLUSION:

Transition services facilitate students' involvement in community activities, volunteer opportunities, and social groups, fostering connections and promoting social inclusion. These experiences provide students with disabilities with opportunities to develop interpersonal skills, build relationships, and contribute meaningfully to their communities.

CHALLENGES AND CONSIDERATIONS

Despite the significant strides made in transition services, students with disabilities continue to face barriers to full participation in post-school life. These barriers may include limited access to employment opportunities, inadequate support services, and societal attitudes and misconceptions about disability.

Furthermore, the transition process can be overwhelming for students and their families, necessitating comprehensive support and guidance from educators, service providers, and community organizations.

CONCLUSION

Transition services play a pivotal role in preparing students with disabilities for successful transitions to adulthood. By equipping students with the skills, resources, and support networks they need to thrive, transition services empower individuals with disabilities to lead independent, fulfilling lives and contribute meaningfully to society.

As we continue to explore and refine transition practices, it is essential to prioritize collaboration, advocacy, and inclusive policies that promote equity and opportunity for all students, regardless of ability. Together, we can ensure that every student with a disability has the support and resources they need to achieve their full potential and pursue their dreams beyond the classroom.

Organizations like the [Winters Center for Autism](#), [Spirit of Huntington](#), [Spectrum Designs](#), and [Spectrum Suds](#) offer specialized programs that train individuals with disabilities in various vocational and life skills. The Winters Center for Autism is committed to enhancing the quality of life for adults with autism through job creation, training, and placement while helping caring Long Island businesses develop and implement programs to employ people with autism. Spirit of Huntington's ArtWORKS™ program offers innovative pre-vocational training by providing students with skills and knowledge to work with digital art, computer graphics, and social media management. Spectrum Designs and Spectrum Suds create meaningful and inclusive employment opportunities for people on the autism spectrum.

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