



System to Track and Account for Children (STAC) and Medicaid Unit

Sheila Costa, Director

89 Washington Avenue • Room 25 EB • Albany, NY 12234

Tel: (518) 474-7116 • FAX: (518) 402-5047

STAC E-mail: omsstac@nysed.gov

Medicaid E-mail: medined@nysed.gov

STAC Website: <https://www.oms.nysed.gov/stac>

Medicaid Website: <https://www.oms.nysed.gov/medicaid>

TO: County Chief Fiscal Officer

FROM: Nicholas Thayer, Education Finance Specialist 2

DATE: March 27, 2025

SUBJECT: 10% County Chargeback – § 4408 of Education Law
(2023-24 school year and prior)

Section 4408 of the Education Law requires that a student's county of residence contribute 10% of the approved cost of July/August special education services provided to children with disabilities who are five through twenty-one years of age and eligible for such services pursuant to Articles 85, 87, 88 or 89 of the Education law.

Your County's 4408 Summer Chargeback Summary (EFH-415) and the school year specific Verified County Chargeback for Summer Services reports (EFH-400) list **verified student approval records** as of March 2025. Each chargeback listing reflects approved services rendered. The following reports are made available through the SED File Transfer Manager (SED FTM):

Report Name	SED FTM File Name Begins With*	SED FTM File Date
4408 Summer Chargeback Summary	CCCC_EFH415_20250327	3/27/25
Verified County Chargeback for Summer Services		
2023-24 school year:	CCCC_EFH400_2324_20250327	3/27/25
2022-23 school year:	CCCC_EFH400_2223_20250327	3/27/25
2021-22 school year:	CCCC_EFH400_2122_20250327	3/27/25
2020-21 school year:	CCCC_EFH400_2021_20250327	3/27/25
2019-20 school year:	CCCC_EFH400_1920_20250327	3/27/25
2018-19 school year:	CCCC_EFH400_1819_20250327	3/27/25
2017-18 school year:	CCCC_EFH400_1718_20250327	3/27/25
2016-17 school year:	CCCC_EFH400_1617_20250327	3/27/25
2015-16 school year:	CCCC_EFH400_1516_20250327	3/27/25
2014-15 school year:	CCCC_EFH400_1415_20250327	3/27/25
2013-14 school year:	CCCC_EFH400_1314_20250327	3/27/25

*Note - "CCCC" represents the first four letters of a county's name, except for New York City (NEWY) and Saint Lawrence (STLA).

The chargeback will be accomplished by reducing your county's § 4410 Automated Verification Listing (AVL) reimbursement due your county when State funds become available. The posted reports show the 2023-24 chargeback amounts, along with any adjusted § 4408 chargebacks going back to the 2013-14 school year.

If you have questions regarding the 10% chargeback process or the students whose names appear on the reports, please contact Nicholas Thayer – Nicholas.Thayer@nysed.gov.