



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

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TO: County Chief Fiscal Officer

FROM: Nicholas Thayer, Education Finance Specialist 2

DATE: March 19, 2026

SUBJECT: 10% County Chargeback – § 4408 of the Education Law
(2024-25 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 2026. 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_20260319	3/19/26
Verified County Chargeback for Summer Services		
2024-25 school year:	CCCC_EFH400_2425_20260319	3/19/26
2023-24 school year:	CCCC_EFH400_2324_20260319	3/19/26
2022-23 school year:	CCCC_EFH400_2223_20260319	3/19/26
2021-22 school year:	CCCC_EFH400_2122_20260319	3/19/26
2020-21 school year:	CCCC_EFH400_2021_20260319	3/19/26
2019-20 school year:	CCCC_EFH400_1920_20260319	3/19/26
2018-19 school year:	CCCC_EFH400_1819_20260319	3/19/26
2017-18 school year:	CCCC_EFH400_1718_20260319	3/19/26
2016-17 school year:	CCCC_EFH400_1617_20260319	3/19/26

*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 2024-25 chargeback amounts, along with any adjusted § 4408 chargebacks going back to the 2016-17 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.