Date: October 22, 2025

To: Local Educational Agency Leads

Route to: Directors of Special Education

From: Kathy Ehling, Assistant Commissioner

Division of Educational Services

Deadline: November 7, 2025

IDEA-B State Fiscal Year 2025 Final Report – Timelines and Information

The State Fiscal Year (SFY) 2025 Individuals with Disabilities Education Act (IDEA) Final Report is now available to Local Educational Agencies (LEAs) for completion in the Electronic Web-Enabled Grant system (EWEG). Each LEA and State Agency that obligated and expended IDEA-B funds during the 2024-2025 school year is required to complete this final report of actual expenditures. The final report template may be accessed by logging into the EWEG system. Attachment A contains directions for completing the final report. Final reports must be submitted by November 7, 2025. Any delay in the submission of the SFY 2025 IDEA-B Final Report will impede an LEA's application of carryover funds and/or overpayments, as well as the LEA's ability to use unexpended SFY 2025 IDEA-B funds.

The Final Reports contain financial information including, but not limited to, total expenditures, funds paid to date, unexpended funds, overpayments, and refunds to the New Jersey Department of Education (NJDOE). This information will allow the EWEG system to close out the grant period by providing LEAs with an exact accounting of the funds as they relate to: 1) the amount of funds that remain to be paid; 2) the amount of funds that were overpaid and will need to be subtracted (offset) from unexpended balances; and 3) the amount of unexpended funds that can be carried into SFY 2026.

Important reminders:

- All SFY 2025 IDEA-B obligations must be expended prior to Tuesday, October 1, 2025.
- The Excess Cost and Maintenance of Effort (MOE) Compliance requirement will be assessed in the SFY 2025 IDEA-B Final Report. An updated Excess Cost worksheet has been added to the report. Please follow the instructions provided.
- Any LEA that was required to use 15 percent of its SFY 2025 IDEA-B funds for Comprehensive Coordinated Early Intervening Services (CCEIS) must budget any remaining amount for CCEIS in an SFY 2026 amendment, regardless of whether the LEA continues to be identified as significantly disproportionate. Funds made available on July 1 to the LEA have a period of obligation of 27 months. When an LEA is required to use 15 percent of its IDEA-B funds for CCEIS, the funds may not be used for any other purpose. Any funds set aside for CCEIS that have not been spent or obligated properly by the end of the period of availability must be returned to USED.
- If required, amendments to the current SFY 2026 budget to include carryover and/or overpayments should be completed within 30 days of the approval of the SFY 2025 IDEA-

B Final Report. Any funds identified as carryover and/or overpayment on the "Expenditure Summary" tab within the final report will not be visible until an amendment to the approved SFY 2026 IDEA-B application is created. Please review Attachment B for further details on carryover and overpayment funds. LEAs that do not see the correct amounts in the SFY 2026 amendment should contact eweghelp@doe.nj.gov for assistance.

For any questions concerning the information contained in this memorandum, please contact your County Special Education Specialist or reach out to Janelle Monin in the Office of Special Education at Janelle.Monin@doe.nj.gov. General questions can also be sent via OSEinfo@doe.nj.gov.

c: Members, State Board of Education NJDOE Staff Statewide Parent Advocacy Network Garden State Coalition of Schools NJ LEE Group