



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: September 30, 2026
To: Local Educational Agency Leads
Route To: Directors of Special Education
From: Dr. Tiffany Neill, Acting Chief Academic Officer
Division of Academic Services
Deadline: October 30, 2026

IDEA-B State Fiscal Year 2026 Final Report - Timelines and Information

The State Fiscal Year (SFY) 2026 Individuals with Disabilities Education Act (IDEA) Final Report is now available in the New Jersey Grants Management System ([NJGMS](#)). All Local Educational Agencies (LEAs) and State Agencies that obligated and expended IDEA-B funds during the 2025-2026 school year are required to complete and submit a final report of actual expenditures. The report may be accessed by logging into NJGMS, and directions for completing the report are available in [Attachment A](#).

Final reports must be submitted no later than October 30, 2026. Failure to submit the SFY 2026 IDEA-B Final Report by the deadline may delay the application of carryover funds and/or overpayments and may affect an LEA's ability to access and use unexpended SFY 2026 IDEA-B funds.

Additional Information

- All SFY 2026 IDEA-B obligations **must be expended prior to Thursday, October 1, 2026.**
- The Excess Cost and Maintenance of Effort (MOE) Compliance requirement will be assessed in the SFY 2026 IDEA-B Final Report. An updated Excess Cost worksheet has been added to the report. Please follow the instructions provided.
- Any LEA required to reserve 15 percent of its SFY 2026 IDEA-B allocation for Comprehensive Coordinated Early Intervening Services (CCEIS) must carry forward and budget any unspent amount in an SFY 2027 amendment, regardless of its current identification status. CCEIS funds may be used only for CCEIS activities and must be returned to the U.S. Department of Education if not properly obligated or expended within the 27-month period of availability.
 - If required, LEAs should submit an SFY 2027 budget amendment to include carryover and/or overpayment funds within 30 days of approval of the SFY 2026 IDEA-B Final Report. These amounts will not appear on the "Expenditure Summary" tab until an amendment is created in the approved SFY 2027 IDEA-B application. See [Attachment B](#) for additional information. LEAs that do not see the correct amounts in their amendment should contact eweghelp@doe.nj.gov for assistance.

Contact Information

For any questions concerning the information contained in this memorandum, please contact your County Special Education Specialist or the Office of Special Education via OSEinfo@doe.nj.gov.