



Washington Office of Superintendent of
PUBLIC INSTRUCTION
Financial Resources

2024-25 Pension Notes Now Available

The 2024–25 Pension Notes to the Financial Statement Templates are now available on the OSPI—SAFS website. The Pension Notes contain updated information from the recently published DRS ACFR and PEFI financial documents. School District Pension Notes for “Cash Basis”, “Modified Accrual (OCBOA)”, and GAAP are now posted on the [ABFR](#) webpage under the *F-196 Annual Year-End Financial Statements — FY 2024–25* section. The ESD version of the 2024–25 Pension Note is posted to the [ESD Reports and Resources](#) webpage under the section titled *Financial Reporting Documents*. Use the versions identified as posted on October 29, 2025.

For questions related to the Pension Note Templates, please reach out to Paul Stone at paul.stone@k12.wa.us.

S-275 for 2025-26 Opens on November 1

The data collected by the S-275 reporting process are either mandated by state law, necessary for calculating state funding, or are needed for responding to requests by the federal government, the state Legislature, or other organizations. S-275 personnel data is also used by OSPI to calculate staffing factors used for apportionment of state funding. The initial data submission period opens on November 1 and all initial S-275 data is due to OSPI on or before November 26. The instructions for the S-275 can be found on the OSPI-SAFS webpage under Guidance and Tools for [Personnel Reporting](#). For question related to S-275 reporting, you can reach out to your ESD contact found in the linked handbook or Ross Bunda at ross.bunda@k12.wa.us.

Initial 2026 Levy Authority and LEA Payable F-780 Posted

The initial Levy Authority and LEA amounts have been posted to each district's apportionment site on the OSPI-SAFS webpage. These include the updated Seattle CPI as of September 25, which is used for levy calculations. If you have questions regarding this calculation, please contact Rachel Buckle at rachel.buckle@k12.wa.us.

Federal Procurement Thresholds

The Office of Management and Budget (OMB) increased the "Micro-Purchase" threshold from \$10,000 to \$15,000 and the "Simplified Acquisition" threshold from \$250,000 to \$350,000 on October 1, 2025. Note: Districts may use the new thresholds as soon as their internal policy is updated and adopted.

A table is available on the OSPI website under [Forms](#) which outlines procurement requirements *when using federal funds*.

- [2025 Federal Procurement Thresholds](#) (Posted October 22, 2025)

Districts must comply with the more restrictive of federal / state requirements or their own internal policy.

For questions, please contact Paul Stone at paul.stone@k12.wa.us

Important Upcoming Dates

- Nov 14 – Enrollment reporting due
 - Nov 15 – 2024-25 F-196 due to OSPI
 - Nov 26 – Initial 2025-26 S-275 Data Submission Due
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Questions? Check out our website at www.ospi.k12.wa.us/policy-funding/school-apportionment. Or:

- Email: safs@k12.wa.us

- Phone: 360-725-6300
- The OSPI [Telecommunication Relay Services](#) number is 711 or 1-800-833-6384

Suggestion for a future monthly update? Let us know!

ALL STUDENTS PREPARED FOR POST-SECONDARY PATHWAYS, CAREERS, AND CIVIC ENGAGEMENT.

Led by State Superintendent Chris Reykdal, OSPI oversees K-12 public education in Washington state. Our mission is to provide funding, resources, tools, data and technical assistance that enable educators to ensure students succeed in our public schools, are prepared to access post-secondary training and education, and are equipped to thrive in their careers and lives.

