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## 2025–26 School District Accounting Manual Addendum #1 – (251029 SAFS Hot Topics Delivery)

Good afternoon,

The purpose of this School Apportionment and Financial Services (SAFS) Accounting notice is to advise school districts of an addendum to the Accounting Manual for Public School Districts in the State of Washington (Accounting Manual). The effective date of this addendum is October 1, 2025, and the changes are applicable to the school district fiscal year beginning September 1, 2025.

### 2025–26 SCHOOL DISTRICT ACCOUNTING MANUAL ADDENDUM #1

**In Chapter 9, beginning on Page 9-19: 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*.

### Procurement Thresholds

When federal funds are used to purchase goods (furniture, supplies, equipment, and textbooks):

- Micro-Purchases of **\$15,000** or less do not require quotes. However, districts must consider price to be reasonable based on research, experience, purchase history, or other information and must be documented. Purchase cards can be used for micro-purchases if written procurement procedures are approved. To the maximum extent practical, purchases should be distributed equitably among suppliers.
  - Districts that qualify to self-certify could go up to \$40,000 for the purchases of furniture, equipment, or supplies (RCW 28A.335.190).
  - Districts that qualify to self-certify could go up to \$50,000 for the purchase of books.

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- If the school district wants to go above \$50,000 for the purchase of books, it must receive approval from OSPI.
  - **Simplified Acquisitions** (except books) between \$15,000 and \$75,000 must be procured using price or rate quotations from an adequate number of qualified sources (state law requires three sources).
    - When a district self-certifies, the range changes to between \$40,000 and \$75,000 for the purchases of furniture, equipment, or supplies.
  - Purchases of \$75,000 or more must be publicly solicited using sealed bids.
  - **Simplified Acquisitions** of books between \$15,000 and \$350,000 must be procured using price or rate quotations from an adequate number of qualified sources.
    - When a district self-certifies, the range changes to between \$50,000 and \$350,000 for the purchases of books.
  - Book purchases of \$350,000 or more must be publicly solicited using sealed bids.

When federal funds are used to purchase services:

- Purchases of \$15,000 or less do not require quotes. However, districts must consider price to be reasonable, and, to the extent practical, distribute equitably among suppliers.
  - Districts that qualify to self-certify could go up to \$50,000 for services.
  - If the school district wants to go above \$50,000, it must receive approval from OSPI.
- Purchases between \$15,000 and \$350,000 must be procured using price or rate quotations from an adequate number of qualified sources.
  - When a district self-certifies, the range changes to between \$50,000 and \$350,000.
- Purchases of \$350,000 or more must be publicly solicited using sealed bids.

For questions regarding this SAFS Hot Topics Delivery notice, please reach out to Paul Stone at [paul.stone@k12.wa.us](mailto:paul.stone@k12.wa.us).