

USALI 12 Transition Checklist

The move from USALI 11 to USALI 12 is one of the biggest shifts in hotel financial reporting in years. We believe transition doesn't have to mean disruption. This checklist will help you prepare step by step, saving you hours of manual work ensuring you're compliant, accurate, and future-ready.

1

Gap Assessment

Compare current Chart of Accounts vs. USALI 12.

- Identify new accounts (Spa, IT, labor detail, digital marketing).
- Map shifted/renamed categories:
 - Resort Fees → Destination, Resort, and Urban Fees
 - New cleaning/pet fees categories
 - Expanded Miscellaneous Income (e.g., promotional credits)
- Review new mandatory schedules:
 - Schedule 15 – Full-Time Equivalents (FTE)
 - Schedule 16 – Brand & Operator Costs
 - Subschedule 1-1 – Executive Lounge
 - Schedule AI 1 – All-Inclusive Hotels (if applicable)

2

Policy Updates

Align SOPs with USALI 12 definitions.

- Standardize labor categorization (management, non-management, outsourced/contracted, gig workers).
- Update policies for loyalty program costs (Member Benefits, Service Recovery, Promotion Costs).
- Expand IT and ancillary revenue tracking.
- Adjust Sales & Marketing allocations for new digital expense categories (Paid Search, Display, Social).

3

Stakeholder Engagement

Share transition plans with owners, auditors, and asset managers.

- Confirm whether management agreements require USALI compliance by Jan 1, 2026.
- Explain KPI shifts caused by reclassification (not performance changes).
- Prepare for benchmarking firms (STR, PKF, HotStats) to enforce USALI 12 compliance.
- Document your approach to avoid misalignment across the portfolio.

USALI 12 Transition Checklist (Page 2)

4

Parallel Reporting

Run both USALI 11 + 12 for at least one quarter.

- Validate accuracy and identify anomalies.
- Train teams to explain differences in GOP, departmental ratios, and new schedules.

5

Team Training

Educate finance, operations, and department heads on USALI 12 requirements.

- Focus on new/redefined schedules: Spa, IT, FTE (Schedule 15), Brand/Operator Costs (Schedule 16), Executive Lounge (Subschedule 1-1), and EWW (Energy, Water & Waste).
- Clarify rules for promotional credits, extraordinary cleaning fees, and loyalty costs.
- Incorporate training into onboarding and cross-department learning.

6

Prepare for ESG & Benchmarking

Adopt new EWW Schedule 9 to track energy, water, waste, and carbon metrics.

- Establish internal benchmarks across the portfolio.
- Prepare for increased demand from owners, brands, and regulators for ESG reporting.



Get started today:
Download Inn-Flow's
USALI 12 Schedules Excel
Template