

OHIO AUDITOR OF STATE KEITH FABER



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Revised May 14, 2025

This bulletin was revised to indicate the USAS Manual was released on May 14, 2025, and to update the key changes to align with Appendix A of the final USAS Manual.

TO: School Districts
Educational Service Centers
Joint Career-Technical Education/Vocational School Districts
Community Schools
Independent Public Accountants

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Updated USAS Manual to be Published May 2025

Background Information

We are pleased to announce that an update to the Uniform School Accounting System (USAS) Manual is in its final stages of review and is scheduled for release in early May of 2025. This project was a joint effort among the Ohio Department of Education and Workforce, the Ohio Association of School Business Officials, and the Auditor of State's Office.

Consistent with Ohio Admin. Code 117-06-01, the guidance contained in the USAS manual is applicable to all school districts, joint vocational school districts and community schools established under Chapter 3314 of the Revised Code when recording their day-to-day transactions.

When the updated USAS manual is released, it will be located on www.ohioauditor.gov under the Resources | Publications & Manuals menu at: [USAS Manual](#)

Key Changes

Key changes incorporated into the May 2025 release of the USAS Manual will include:

- Improve the understandability of the USAS Manual
 - Improve the ability to identify the applicable required level of coding
 - Incorporate a glossary
 - Incorporate a comparison of definitions (accounting vs. legal)
 - Add an FAQ document on the Auditor of State's Website
 - Update language
- Improve the accounting functionality of the USAS Manual
 - Establish predefined cost centers - General Fund Only
 - Eliminate grant funds for grants no longer active
 - Update fund definitions and account codes for new GASB pronouncements
 - Update funds for manner of use changes
 - Update various funds
 - Update the fund approval process
 - Update function, object, and receipt codes

Background information related to each of these changes will be contained in Appendix A of the May 2025 release of the USAS Manual along with the effective dates and "Action Item" guidance.

Effective Dates and Action Item Guidance

Unless a separate effective date is identified within the "Action Items," the changes identified in the May 2025 release of the USAS manual are effective for fiscal year 2026 reporting. Recording of these items in the school district's day-to-day books should begin July 1, 2025.

Some changes identified as "Action Items" in the USAS manual will call for school districts to analyze certain activity and/or address certain items. For each of these Action Items, a specific completion date or effective date will be provided. The "Summary of Significant Changes" section of Appendix A of the May 2025 Release of the USAS Manual will identify these Action Items and the associated effective date.

Additional Resources Available on the Auditor of State's Website

Upon release of the May 2025 USAS Manual, the Auditor of State's Office will also publish a Frequently Asked Questions (FAQ) document related to the USAS Manual on our website with the Manual. The FAQs will also be accessible under the www.ohioauditor.gov Local Governments | Reference Materials menu with other AOS FAQ documents.

The FAQ document will be updated as needed to clarify and address ongoing questions after release of the Manual. We encourage Treasurers to periodically refer to this resource to identify evolving guidance.

Questions

If you have any questions regarding the information presented in this Bulletin, please contact the USAS Manual Support Group within the Local Government Services Section of the Auditor of State's Office at (800) 345-2519 or email us at: usasmanualsupport@ohioauditor.gov.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Ohio Auditor of State