

Auditor of State					
Fee description	R.C.	O.A.C.	Fee (\$)	Authority to raise	Recurring
Uniform Accounting Network (UAN) user fee – based on client revenue budget (total resources of local public office of prior calendar year) less than \$50,000	117.101	117-11-01	\$8.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$50,001 to \$100,000	117.101	117-11-01	\$18.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$100,001 to \$150,000	117.101	117-11-01	\$30.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$150,001 to \$200,000	117.101	117-11-01	\$37.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$200,001 to \$250,000	117.101	117-11-01	\$44.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$250,001 to \$300,000	117.101	117-11-01	\$51.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$300,001 to \$350,000	117.101	117-11-01	\$62.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$350,001 to \$400,000	117.101	117-11-01	\$72.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$450,001 to \$500,000	117.101	117-11-01	\$95.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$500,001 to \$600,000	117.101	117-11-01	\$105.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$600,001 to \$750,000	117.101	117-11-01	\$135.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$750,001 to \$1,000,000	117.101	117-11-01	\$165.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$1,000,001 to \$2,500,000	117.101	117-11-01	\$215.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$2,500,001 to \$5,000,000	117.101	117-11-01	\$255.00	Yes, by rule	Monthly, billed quarterly

*Contact LSC for more information about this fee.

Auditor of State					
Fee description	R.C.	O.A.C.	Fee (\$)	Authority to raise	Recurring
UAN user fee – client revenue budget \$5,000,001 to \$7,500,000	117.101	117-11-01	\$280.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$7,500,001 to \$10,000,000	117.101	117-11-01	\$300.00	Yes, by rule	Monthly, billed quarterly
UAN user fee – client revenue budget \$10,000,001 or more	117.101	117-11-01	\$325.00	Yes, by rule	Monthly, billed quarterly
UAN participant hardware surcharge for provision of computer equipment	117.101	117-11-01	\$50.00	Yes, by rule	Monthly
Audits of state agencies	117.13 (A)	117-4-01	\$65.92	Yes, by rule	As needed
Audits of local governments	117.13(C)		\$41.00	Yes, by statute	As needed
Registration fee: training programs for township fiscal officers, city auditors, and village clerks; other appropriate training or educational programs	117.44		\$125.00-\$175.00	Yes, by statute	As needed
Registration fee: fiduciary training programs for members and employees of state boards and commissions	117.441		\$15.00	Yes, by statute	As needed
Registration fee: education programs for county treasurers	321.46(C)		\$40.00	Yes, by statute	As needed
UAN user fee – client revenue budget \$400,001 to \$450,000	117.101	117-11-01	\$83.00	Yes, by rule	Monthly, billed quarterly
Annual report filing – late fee penalty	117.38		\$25.00-\$750.00	Yes, by statute	One time

*Contact LSC for more information about this fee.