

Oklahoma Board of Nursing
Revenue, Expenditures, and Budget to Actual (BTA) Comparison
September 2025

	Annual Budget	YTD Budget	Month Actual	YTD Actual	Annual Variance (BTA)	YTD Variance (BTA)
REVENUE						
Initial Applications	1,115,125.00	278,781.25	77,250.00	227,530.00	-79.6%	-18.4%
Renewals	3,341,125.00	835,281.25	128,775.00	343,420.00	-89.7%	-58.9%
Credit Card Reversals		-	(10.00)	(10.00)		
Miscellaneous	80,025.00	20,006.25	9,600.00	20,885.00	-73.9%	4.4%
Administrative Penalty/Recovery Costs	111,000.00	27,750.00	9,000.00	33,366.24	-69.9%	20.2%
Public Access, Open Records	10,500.00	2,625.00	1,976.91	4,999.23	-52.4%	90.4%
GROSS REVENUE	4,657,775.00	1,164,443.75	226,591.91	630,190.47	-86.5%	-45.9%
Insufficient Funds/Refunds			(150.00)	(285.00)		
Administrative Penalty/Recovery Costs	(111,000.00)	(27,750.00)	(9,000.00)	(33,366.24)		
REVENUE for 10% Calculation	4,546,775.00	1,136,693.75	217,441.91	596,539.23		
10% to State General Fund*	(454,677.50)	(113,669.38)	(21,769.19)	(59,653.92)		
Transfer to APRN Preceptor Tax Credit Fund	(32,340.00)	(8,085.00)	(976.00)	(2,420.00)		
Refund of Expenditure (2000 fund)			-	-		
NET REVENUE	4,170,757.50	1,042,689.37	203,696.72	567,831.55		
* Administrative Penalty exempt from 10% per FY04/05 Audit findings & AG Opinion 01-005; 10% not paid on recovery costs						
EXPENSES						
Salaries & Benefits	3,388,688.00	847,172.00	243,553.56	517,044.76	-84.7%	-39.0%
Professional Services	376,810.00	94,202.50	46,809.52	179,185.78	-52.4%	90.2%
Inter-Intra Payments - Personal Services	2,400.00	600.00	166.88	449.25	-81.3%	-25.1%
Travel Reimbursement	43,910.00	10,977.50	596.84	4,330.18	-90.1%	-60.6%
Direct Purchase (Tickets, Registration)	17,500.00	4,375.00	1,028.44	1,502.97	-91.4%	-65.6%
Misc Administrative Expense	70,740.00	17,685.00	21,303.68	9,568.08	-86.5%	-45.9%
Rent/Lease	137,600.00	34,400.00	10,681.28	24,451.00	-82.2%	-28.9%
Maintenance & Repair	12,550.00	3,137.50	208.33	3,416.92	-72.8%	8.9%
Specialized Supplies & Materials	-	-	-	-	0.0%	0.0%
Safety & Security	-	-	-	-	0.0%	0.0%
General Operating	12,850.00	3,212.50	619.71	4,825.04	-62.5%	50.2%
Office Furniture/Equipment &						
Data Processing Hardware/Software	44,000.00	11,000.00	-	5,592.00	-87.3%	-49.2%
Library Resources	1,150.00	287.50	-	491.00	-57.3%	70.8%
Incentive Awards	750.00	187.50	-	174.90	-76.7%	-6.7%
Refunds, Indemnities, Restitution	-	-	-	-	0.0%	0.0%
Reimbursement (non-travel)	500.00	125.00	-	206.10	-58.8%	64.9%
TOTAL EXPENSES	4,109,448.00	1,027,362.00	324,968.24	751,237.98	-81.7%	-26.9%
Surplus/(Deficit)			(121,271.52)	(183,406.43)		

BTA = Budget to Actual
YTD = Year To Date

Oklahoma Board of Nursing
Revenue, Expenditures, and Budget to Actual (BTA) Comparison
September 2025 (Adjusted to Exclude FY 25 OK AG Payment)

	Annual Budget	YTD Budget	Month Actual	YTD Actual	Annual Variance (BTA)	YTD Variance (BTA)
REVENUE						
Initial Applications	1,115,125.00	278,781.25	77,250.00	227,530.00	-79.6%	-18.4%
Renewals	3,341,125.00	835,281.25	128,775.00	343,420.00	-89.7%	-58.9%
Credit Card Reversals		-	(10.00)	(10.00)		
Miscellaneous	80,025.00	20,006.25	9,600.00	20,885.00	-73.9%	4.4%
Administrative Penalty/Recovery Costs	111,000.00	27,750.00	9,000.00	33,366.24	-69.9%	20.2%
Public Access, Open Records	10,500.00	2,625.00	1,976.91	4,999.23	-52.4%	90.4%
GROSS REVENUE	4,657,775.00	1,164,443.75	226,591.91	630,190.47	-86.5%	-45.9%
Insufficient Funds/Refunds			(150.00)	(285.00)		
Administrative Penalty/Recovery Costs	(111,000.00)	(27,750.00)	(9,000.00)	(33,366.24)		
REVENUE for 10% Calculation	4,546,775.00	1,136,693.75	217,441.91	596,539.23		
10% to State General Fund*	(454,677.50)	(113,669.38)	(21,769.19)	(59,653.92)		
Transfer to APRN Preceptor Tax Credit Fund	(32,340.00)	(8,085.00)	(976.00)	(2,420.00)		
Refund of Expenditure (2000 fund)			-	-		
NET REVENUE	4,170,757.50	1,042,689.37	203,696.72	567,831.55		
* Administrative Penalty exempt from 10% per FY04/05 Audit findings & AG Opinion 01-005; 10% not paid on recovery costs						
EXPENSES						
Salaries & Benefits	3,388,688.00	847,172.00	243,553.56	517,044.76	-84.7%	-39.0%
Professional Services	376,810.00	94,202.50	46,809.52	13,004.74	-96.5%	-86.2%
Inter-Intra Payments - Personal Services	2,400.00	600.00	166.88	449.25	-81.3%	-25.1%
Travel Reimbursement	43,910.00	10,977.50	596.84	4,330.18	-90.1%	-60.6%
Direct Purchase (Tickets, Registration)	17,500.00	4,375.00	1,028.44	1,502.97	-91.4%	-65.6%
Misc Administrative Expense	70,740.00	17,685.00	21,303.68	9,568.08	-86.5%	-45.9%
Rent/Lease	137,600.00	34,400.00	10,681.28	24,451.00	-82.2%	-28.9%
Maintenance & Repair	12,550.00	3,137.50	208.33	3,416.92	-72.8%	8.9%
Specialized Supplies & Materials	-	-	-	-	0.0%	0.0%
Safety & Security	-	-	-	-	0.0%	0.0%
General Operating	12,850.00	3,212.50	619.71	4,825.04	-62.5%	50.2%
Office Furniture/Equipment &						
Data Processing Hardware/Software	44,000.00	11,000.00	-	5,592.00	-87.3%	-49.2%
Library Resources	1,150.00	287.50	-	491.00	-57.3%	70.8%
Incentive Awards	750.00	187.50	-	174.90	-76.7%	-6.7%
Refunds, Indemnities, Restitution	-	-	-	-	0.0%	0.0%
Reimbursement (non-travel)	500.00	125.00	-	206.10	-58.8%	64.9%
TOTAL EXPENSES	4,109,448.00	1,027,362.00	324,968.24	585,056.94	-85.8%	-43.1%
Surplus/(Deficit)			(121,271.52)	(17,225.39)		

BTA = Budget to Actual
YTD = Year To Date

**Oklahoma Board Of Nursing
Revenue Report Summary
September 2025**

	No.	Current Month	FYTD No.	FYTD 26
Initial Applications				
Examination Fee				
RN, SSL - 1st	6	510.00	91	6,715.00
RN, SSL - Retake	24	2,040.00	91	9,775.00
RN, MSL - 1st	23	3,450.00	134	22,200.00
RN, MSL - Retake	51	7,650.00	152	27,450.00
LPN, SSL - 1st	36	3,060.00	124	10,115.00
LPN, SSL - Retake	16	1,360.00	33	3,060.00
LPN, MSL - 1st	27	4,050.00	121	13,650.00
LPN, MSL - Retake	9	1,350.00	23	3,300.00
AUA	10	200.00	14	380.00
Total	202	23,670.00	783	96,645.00
Endorsement Fee				
RN, SSL	45	3,825.00	136	10,965.00
RN, MSL	63	9,450.00	166	24,600.00
LPN, SSL	5	425.00	15	850.00
LPN, MSL	9	1,350.00	24	3,150.00
Total	122	15,050.00	341	39,565.00
Temporary License	59	590.00	158	1,390.00
Education Evaluation Fee				
RN	16	640.00	39	1,280.00
LPN	13	520.00	48	1,920.00
Total	29	1,160.00	87	3,200.00
Universal Endorsement Fee				
RN	0	0.00	4	340.00
LPN	0	0.00	0	0.00
APRN	1	70.00	2	140.00
Total	1	70.00	6	480.00
MSL for Existing Active OK Licensees				
RN, MSL	74	11,100.00	337	33,450.00
LPN, MSL	56	8,400.00	125	22,500.00
Total	130	19,500.00	462	55,950.00
Advanced Practice Registered Nurse (APRN)				
Licensure	156	10,920.00	437	29,960.00
Temporary	0	0.00	0	0.00
Prescriptive Authority	74	6,290.00	216	17,680.00
Total Initial Applications	773	\$77,250.00	2,490	\$244,870.00

Oklahoma Board Of Nursing
Revenue Report Summary
September 2025

Renewal/Reinstatement/RTA	No.	Current Month	FYTD No.	FYTD 26
Renewal				
RN, SSL	2	150.00	2,915	150.00
RN, MSL	2	250.00	1,441	1,000.00
LPN, SSL	888	66,600.00	1,725	193,125.00
LPN, MSL	396	49,500.00	752	141,750.00
AUA	19	475.00	44	1,600.00
APRN & Prescriptive Authority	0	0.00	1,075	0.00
Total	1,307	116,975.00	7,952	337,625.00
Reinstatement/RTA				
RN, SSL	24	2,760.00	98	6,440.00
RN, MSL	19	2,850.00	75	8,700.00
LPN, SSL	28	3,220.00	82	11,385.00
LPN, MSL	12	1,800.00	33	6,150.00
AUA	2	130.00	4	325.00
APRN	4	320.00	30	1,440.00
Prescriptive Authority	9	720.00	22	1,360.00
Total	98	11,800.00	344	35,800.00
Total Renewal/Reinstatement/RTA	1,405	\$128,775.00	8,296	373,425.00
Credit Card Reversals		(10.00)		(10.00)

Oklahoma Board Of Nursing
Revenue Report Summary
September 2025

Miscellaneous	No.	Current Month	FYTD No.	FYTD 26
Transcripts	0	0.00	3	30.00
Duplications	0	0.00	0	0.00
Modifications	125	3,125.00	404	9,475.00
Certified Verification	3	120.00	23	680.00
Written Verification	23	230.00	58	660.00
Supervisory Physician Change	217	2,170.00	670	6,660.00
Review Rx CEU	3	210.00	3	210.00
Corporate Certificate	7	105.00	16	315.00
Certificate for Framing	1	15.00	4	60.00
Insufficient Fund	0	0.00	0	0.00
Redeemed Check	1	150.00	1	600.00
Facsimile Fee	0	0.00	0	0.00
NPA	0	0.00	2	15.00
Administrative Penalty *	11	9,000.00	39	33,500.00
Recovery Costs**	0	0.00	0	1,466.24
Criminal HX Petition	5	475.00	12	1,330.00
School Survey Visit	6	3,000.00	6	3,500.00
School Consult Visit	0	0.00	0	0.00
Total Miscellaneous	402	\$18,600.00	1,241	58,501.24
Public Access, Open Records				
Duplication of Public Records	15	349.25	31	596.00
Address List	3	1,477.66	14	5,300.95
Miscellaneous	1	150.00	3	190.00
Total Public Access, Open Record	19	\$1,976.91	48	\$6,086.95
Gross Revenue From Fees		\$226,591.91		\$682,873.19
Insufficient Funds/Refunds		(\$150.00)		(350.00)
APRN Preceptor Tax Credit (NEW)		(\$976.00)		(2,692.00)
Less 10% to State *		(\$21,769.19)		(64,780.69)
Refund of Expenditure into 2000 fund				
Net Revenue		\$203,696.72		\$615,050.50
				47218.95 check sum

* Administrative Penalty exempt from 10% per FY04/05 Audit findings; AG Opinion 01-005

** 10% not paid on recovery costs



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From : July 01,2025 To: September 30, 2025
From Business Unit: 51000 To Business Unit: 51000

<u>Business Unit</u>	<u>Major Class</u>	<u>Sub Class</u>	<u>Account</u>	<u>Current Month</u>	<u>Fiscal YTD</u>
51000	510000	PERSONAL SERVICES			
		511000			
			511110 Sals-Regular Pay	167,904.61	510,521.84
			511210 Longevity Pay-State Employees	4,550.00	7,822.88
			511280 Holiday Pay - Payroll Only	900.17	3,135.85
			511310 Terminal Leave	0.00	23,978.30
			511400 Compensation - Brd-Com Members	0.00	700.00
			511420 Excess Benefit Allowance	1,456.42	4,513.36
		Sub Class 511000 Total		174,811.20	550,672.23
		512000			
			512110 Insur.Prem-Hlth-Life-State Pln	26,459.16	80,875.34
			512210 Unemployment Compen.-Payroll	177.84	698.88
		Sub Class 512000 Total		26,637.00	81,574.22
		513000			
			513110 Employer Share-FICA	10,703.51	33,688.02
			513120 Employer Share-MQFE/FICA	2,503.26	7,878.67
			513230 Employer Share OPERS	16,117.15	48,589.82
			513280 Employer Match-AdFeeSt.Annuity	294.84	917.28
			513290 St.Match-Ad Fee-Def Contr	5,093.37	15,211.54
			513300 Ret.Savings-Def Contr Plan	7,393.23	22,066.54
		Sub Class 513000 Total		42,105.36	128,351.87
		515000			
			515010 Offices Of Lawyers	43,877.12	210,058.16
			515030 Other Legal Services	0.00	3,450.00
			515060 Acctg,Tax,Books,Payroll Svc	1,134.00	2,415.00
			515380 Other Computer Related Svc	1,740.64	5,288.24
			515580 Business Support Services	57.76	2,960.40
			515610 Business Service Centers	0.00	1,356.00
			515650 Investigation-Security Svcs	0.00	467.50
		Sub Class 515000 Total		46,809.52	225,995.30
		519000			

Report Name: OCGL0060

Query Title: OCP_GLA060 and OCP_GLB060

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6 Digit Object of Expenditure Report

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From : July 01,2025 To: September 30, 2025
From Business Unit: 51000 To Business Unit: 51000

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<u>Business Unit</u>	<u>Major Class</u>	<u>Sub Class</u>	<u>Account</u>	<u>Current Month</u>	<u>Fiscal YTD</u>
51000	510000	PERSONAL SERVICES			
		519130	Flexible Benefits-Adminis.	166.88	616.13
		Sub Class 519000 Total		166.88	616.13
	Major Class 510000 Total			290,529.96	987,209.75
51000	520000	TRAVEL			
	521000				
		521110	In-State Mileage-Motor Vehicle	588.84	2,333.66
		521120	In-State Meals-Subsistence Exp	0.00	200.00
		521140	In-State Miscellaneous Charges	8.00	48.00
		521150	In-State Lodging	0.00	273.48
		521210	Out of State Mileage-Priv.Veh.	0.00	19.46
		521230	Out-of-State Meals-Subsistence	0.00	229.00
		521240	Out-of-State Local Transp.	0.00	97.78
		521250	Out-of-State Misc.Charges	0.00	110.00
		521310	Travel Reimb.-Non-State Empls.	0.00	1,615.64
		Sub Class 521000 Total		596.84	4,927.02
	522000				
		522110	OutofSt Pur Trans Cst Agcy Dir	0.00	612.97
		522130	OutofSt Pur Food Ldg Agcy Dir	1,028.44	1,028.44
		522150	Registration - Agency Direct	0.00	890.00
		Sub Class 522000 Total		1,028.44	2,531.41
	Major Class 520000 Total			1,625.28	7,458.43
51000	530000	ADMINISTRATIVE EXPENSE			
	531000				
		531110	Freight Expenses	0.00	25.00
		531120	Postage	20,000.00	20,000.00
		531130	Telecommunication Services	1,050.18	3,156.51

Report Name: OCGL0060

Query Title: OCP_GLA060 and OCP_GLB060

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From : July 01,2025 To: September 30, 2025
From Business Unit: 51000 To Business Unit: 51000

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<u>Business Unit</u>	<u>Major Class</u>	<u>Sub Class</u>	<u>Account</u>	<u>Current Month</u>	<u>Fiscal YTD</u>
51000	530000	ADMINISTRATIVE EXPENSE			
		531150	Printing & Binding Contrs	0.00	35.00
		531230	ERP System Services	253.50	767.00
		531260	Membership in Organizations	0.00	6,260.00
		531500	Moving Expenses-General	0.00	628.25
		Sub Class 531000 Total		21,303.68	30,871.76
	532000				
		532110	Rent of Office Space	953.09	9,271.59
		532130	Rent of Other Building Space	7,808.07	16,931.84
		532160	Rent-Elec Data Processing Eq.	1,920.12	5,449.75
		532170	Rent-Data Processing Software	0.00	3,479.10
		Sub Class 532000 Total		10,681.28	35,132.28
	533000				
		533110	Mtce-Rep.-Bldgs-grnds-Vendor	0.00	0.00
		533130	Mtce-Rep.-Tel.Equip-Vendor	208.33	3,217.83
		533140	Mtce-Rep.-DP Equip-Vendor	0.00	407.42
		Sub Class 533000 Total		208.33	3,625.25
	536000				
		536130	Office Supplies Non-Expendable	0.00	4,271.99
		536140	Office Supplies (Expendable)	619.71	1,172.76
		Sub Class 536000 Total		619.71	5,444.75
	Major Class 530000 Total			32,813.00	75,074.04
51000	540000	PROP,FURN,EQUIP & RELATED DEBT			
	541000				
		541110	Office Furniture & Equipment	0.00	5,592.00
		Sub Class 541000 Total		0.00	5,592.00
	542000				
		542120	Library Resources-Textbooks	0.00	491.00

Report Name: OCGL0060

Query Title: OCP_GLA060 and OCP_GLB060

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6 Digit Object of Expenditure Report
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From Business Unit: 51000 To Business Unit: 51000

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<u>Business Unit</u>	<u>Major Class</u>	<u>Sub Class</u>	<u>Account</u>	<u>Current Month</u>	<u>Fiscal YTD</u>
51000	540000		PROP,FURN,EQUIP & RELATED DEBT		
		Sub Class 542000 Total		0.00	491.00
	Major Class 540000 Total			0.00	6,083.00
51000	550000		GEN ASST, AWDS, PROG-DIRECTED		
		552000			
		552140	Incentive Awards	0.00	174.90
		Sub Class 552000 Total		0.00	174.90
	Major Class 550000 Total			0.00	174.90
51000	560000		TRANSFERS & OTHER DISBURSMNTS		
		561000			
		561130	Employee Reimb.-Non-Travel	0.00	206.10
		Sub Class 561000 Total		0.00	206.10
	Major Class 560000 Total			0.00	206.10
Business Unit 51000 Total				324,968.24	1,076,206.22
Grand Total by Business Unit				324,968.24	1,076,206.22