

Louisiana State Board of Cosmetology

Profit & Loss

July 1 through December 30, 2025

Jul 1 - Dec 30, 25

Ordinary Income/Expense	
Income	
4201 · Licenses and Renewals	671,429.17
4202 · Shops and Booths	90,708.00
4203 · Schools	3,600.00
4205 · Examination	69,530.00
4206 · Enforcement Actions	94,650.00
Total Income	929,917.17
Gross Profit	929,917.17
Expense	
Salaries	
Regular Salaries	
2100 · Salaries-Classified Regular	460,708.39
2130 · Salaries-Unclassified Regular	48,320.22
Total Regular Salaries	509,028.61
Other Compensation	
2200 · Wages	22,200.00
2220 · Compensation of Board Members	2,900.00
Total Other Compensation	25,100.00
Related Benefits	
2300 · Retir. State Employees	154,003.72
2350 · F.I.C.A Tax	1,701.48
2360 · Medicare Tax	7,284.07
2370 · Unemployment Benefits	351.93
2380 · Group Insurance Contribution	88,474.20
Total Related Benefits	251,815.40
Total Salaries	785,944.01
Operating Expenses	
Travel Expense	
In State Travel	
2520 · In-StateTravel Field Travel	19,867.61
2530 · In-StateTravel Board Members	2,687.89
Total In State Travel	22,555.50
Out-Of-State Travel	
2630 · Out-of-State Travel Board Membe	2,357.93
Total Out-Of-State Travel	2,357.93
Total Travel Expense	24,913.43
Operating Services	
2710 · Printing	21,359.51
2790 · Maint. of Building	1,390.78
2791 · Maint. Pest Control	120.00
2792 · Maint.Waste Disposal	2,342.34
2800 · Maint. Equipment	2,173.93
2810 · Maint. Janitorial Expense	7,380.00
2811 · Maint. Grounds	1,344.00
2825 · Maint. of Data Proc Equ-Softwar	16.28
2840 · Rental Equipment	15,037.51
2880 · Internet Provider Cost	8,101.48
2890 · Dues and Subscriptions	99.50
2900 · Mail, Delivery and Postage	13,147.80
2910 · Telephone Services	4,091.95
2991 · Oper. Service Security	8,307.00
3000 · Miscellaneous Expense	16,379.16

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Accrual Basis

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Utilities	
2950 · Electric	5,398.15
2960 · Water	514.12
Total Utilities	5,912.27
3720 · Other Opreating Services	437.00
Total Operating Services	107,640.51
Supplies	
3320 · Software	16.28
3100 · Office Supplies	3,839.52
3120 · Opr. Computer Supplies	413.34
3160 · Office Food Supplies	368.16
Total Supplies	4,637.30
Total Operating Expenses	137,191.24
Professional Services	
3400 · Accounting	17,517.98
3430 · Legal	38,893.90
Total Professional Services	56,411.88
Inter Agency Transfer	
4900 · Commodity & Services	22,645.60
4980 · Insurance	14,976.00
Total Inter Agency Transfer	37,621.60
66000 · Payroll Expenses	14.06
Total Expense	1,017,182.79
Net Ordinary Income	-87,265.62
Net Income	-87,265.62

Louisiana State Board of Cosmetology

Balance Sheet

As of December 30, 2025

Dec 30, 25

ASSETS

Current Assets

Checking/Savings	
1000 · Chase Operating	1,291,287.31
Total Checking/Savings	1,291,287.31
Accounts Receivable	
11000 · Accounts Receivable	1,045.00
Total Accounts Receivable	1,045.00
Total Current Assets	1,292,332.31
Fixed Assets	
Machinery and Equipment	49,018.54
Accumulated Depreciation	-203,994.04
Buildings and Improvements	163,149.00
Land	165,000.00
Total Fixed Assets	173,173.50
Other Assets	
Deferred outflows - OPEB	248,327.97
Deferred outflow for pensions	342,735.00
Total Other Assets	591,062.97
TOTAL ASSETS	2,056,568.78

LIABILITIES & EQUITY

Liabilities

Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	-467.66
Total Accounts Payable	-467.66
Other Current Liabilities	
Deferred inflows - OPEB	468,010.71
Deferred inflow for pensions	249,019.99
2444 · Garnishment	522.64
2449 · Garnishment@	78.00
Accured Payroll	23,200.78
Other Insurance W/D	
4259 · Washington Nat Cancer (Pre Tax)	53.80
2446 · Transame - Universal Life W/H	46.21
2445 · New York Life (W/D)	1.82
2439 · Flex OGB Spe Admin(Pre Tax) W/H	39.00
2438 · Flec OGB Spending (Pre Tax) W/H	866.58
2433 · AFLAC- Hospital (Pre Tax) W/H	28.41
2418 · Transame- Accident W/H	-6.68
2413 · Starmount- Vision (Pre Tax) W/H	249.82
2412 · Starmount- Dental (Pre Tax) W/H	610.40
2409 · LegalShield	90.65
2407 · Guran Inco Life- Dental W/H	137.49
2406 · Colo Life-Accident/Disa W/H	-27.32
2405 · Colo Life-Cancer (Pre Tax) W/H	8.50
2448 · Colo Life - Universal Life W/H	124.24
2403 · AFLAC- Accident/Disability W/H	-162.73
2401 · AFLAC- Cancer (Pre Tax) W/H	-194.50
Total Other Insurance W/D	1,865.69

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Balance Sheet

As of December 30, 2025

	<u>Dec 30, 25</u>
Insurance W/H & Accrued	
2435 · Flexx Life Indur - LSBC Payable	156.48
2420 · Flex OGB Health W/H (Pre Tax)	5,745.66
2421 · Flex OGB Health- LSBC Payable	16,314.03
2423 · Flex Life Insuran (Pre Tax) W/H	328.58
2424 · OGB Life Insurance W/H	54.40
Total Insurance W/H & Accrued	22,599.15
Retirement W/H & Accrued	
2419 · Deferred Comp W/H	1.00
2425 · LASERS W/H	5,664.62
2426 · LASERS- LSBC Payable	30,493.56
Total Retirement W/H & Accrued	36,159.18
Payroll Taxes W/H & Accrued	
2427 · Federal W/H Payable	60.00
2428 · State W/H Payable	60.09
2429 · Medicare- LSBC Payable	313.47
2431 · Social Security- LSBC Payable	-57.48
Total Payroll Taxes W/H & Accrued	376.08
2110 · Direct Deposit Liabilities	-5,121.81
24000 · Payroll Liabilities	174.68
Total Other Current Liabilities	796,885.09
Total Current Liabilities	796,417.43
Long Term Liabilities	
Annual & sick Leave Payable	449,575.00
Net pension liability	1,999,579.00
OPEB Payable	2,119,640.73
Total Long Term Liabilities	4,568,794.73
Total Liabilities	5,365,212.16
Equity	
Investments in fixed assets	173,173.50
32000 · Fund Balance	-3,394,551.26
Net Income	-87,265.62
Total Equity	-3,308,643.38
TOTAL LIABILITIES & EQUITY	<u>2,056,568.78</u>