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Louisiana State Board of Cosmetology
Profit & Loss
July 2025

08/15/25

Accrual Basis

	Jul 25
Ordinary Income/Expense	
Income	
4201 · Licenses and Renewals	120,518.01
4202 · Shops and Booths	13,483.00
4203 · Schools	2,130.00
4205 · Examination	13,260.00
4206 · Enforcement Actions	18,670.00
Total Income	168,061.01
Gross Profit	168,061.01
Expense	
Salaries	
Regular Salaries	
2100 · Salaries-Classified Regular	70,307.63
2130 · Salaries-Unclassified Regular	5,769.60
Total Regular Salaries	76,077.23
Other Compensation	
2220 · Compensation of Board Members	700.00
Total Other Compensation	700.00
Related Benefits	
2300 · Retir. State Employees	23,570.26
2350 · F.I.C.A Tax	188.68
2360 · Medicare Tax	1,035.59
2370 · Unemployment Benefits	351.93
2380 · Group Insurance Contribution	16,181.73
Total Related Benefits	41,328.19
Total Salaries	118,105.42
Operating Expenses	
Travel Expense	
In State Travel	
2520 · In-StateTravel Field Travel	285.60
2530 · In-StateTravel Board Members	828.00
Total In State Travel	1,113.60
Total Travel Expense	1,113.60
Operating Services	
2710 · Printing	1,898.00
2792 · Maint.Waste Disposal	367.92
2810 · Maint. Janitorial Expense	1,230.00
2880 · Internet Provider Cost	386.99
2910 · Telephone Services	317.20
2991 · Oper. Service Security	78.00
3000 · Miscellaneous Expense	150.78
Utilities	
2950 · Electric	1,310.75
2960 · Water	91.03
Total Utilities	1,401.78
Total Operating Services	5,830.67
Total Operating Expenses	6,944.27
Inter Agency Transfer	
4900 · Commodity & Services	7,027.90
4980 · Insurance	14,976.00
Total Inter Agency Transfer	22,003.90

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	Jul 25
66000 - Payroll Expenses	14.06
Total Expense	147,067.65
Net Ordinary Income	20,993.36
Net Income	20,993.36

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Accrual Basis

Louisiana State Board of Cosmetology
Profit & Loss
August 2025

	Aug 25
Ordinary Income/Expense	
Income	
4201 · Licenses and Renewals	138,942.00
4202 · Shops and Booths	14,160.00
4203 · Schools	125.00
4205 · Examination	13,475.00
4206 · Enforcement Actions	12,595.00
Total Income	179,297.00
Gross Profit	179,297.00
Expense	
Salaries	
Regular Salaries	
2100 · Salaries-Classified Regular	68,421.76
2130 · Salaries-Unclassified Regular	5,769.60
Total Regular Salaries	74,191.36
Other Compensation	
2200 · Wages	4,000.00
2220 · Compensation of Board Members	1,000.00
Total Other Compensation	5,000.00
Related Benefits	
2300 · Retir. State Employees	22,906.46
2350 · F.I.C.A Tax	310.00
2360 · Medicare Tax	1,073.19
2380 · Group Insurance Contribution	14,729.94
Total Related Benefits	39,019.59
Total Salaries	118,210.95
Operating Expenses	
Travel Expense	
In State Travel	
2520 · In-StateTravel Field Travel	2,859.18
2530 · In-StateTravel Board Members	990.50
Total In State Travel	3,849.68
Total Travel Expense	3,849.68
Operating Services	
2790 · Maint. of Building	1,165.78
2791 · Maint. Pest Control	60.00
2792 · Maint.Waste Disposal	502.74
2810 · Maint. Janitorial Expense	1,230.00
2811 · Maint. Grounds	224.00
2840 · Rental Equipment	1,836.35
2880 · Internet Provider Cost	386.99
2910 · Telephone Services	387.20
2991 · Oper. Service Security	39.00
Utilities	
2950 · Electric	1,335.99
2960 · Water	99.72
Total Utilities	1,435.71
3720 · Other Opreating Services	437.00
Total Operating Services	7,704.77

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Accrual Basis

Louisiana State Board of Cosmetology
Profit & Loss
August 2025

	<u>Aug 25</u>
Supplies	
3100 · Office Supplies	1,996.24
3120 · Opr. Computer Supplies	53.01
3160 · Office Food Supplies	32.41
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Total Supplies	2,081.66
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Total Operating Expenses	13,636.11
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Professional Services	
3430 · Legal	7,595.50
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Total Professional Services	7,595.50
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66000 · Payroll Expenses	0.00
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Total Expense	139,442.56
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Net Ordinary Income	39,854.44
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Net Income	39,854.44
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Louisiana State Board of Cosmetology

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Balance Sheet

Accrual Basis

As of September 25, 2025

	Sep 25, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · Chase Operating	1,274,670.91
Total Checking/Savings	1,274,670.91
Accounts Receivable	
11000 · Accounts Receivable	1,045.00
Total Accounts Receivable	1,045.00
Total Current Assets	1,275,715.91
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	2,039,952.38
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
2449 · Garnishment@	78.00
Accrued Payroll	23,200.78
Other Insurance W/D	2,808.88
Insurance W/H & Accrued	6,480.86
Retirement W/H & Accrued	
2419 · Deferred Comp W/H	365.00
2425 · LASERS W/H	5,575.84
2426 · LASERS- LSBC Payable	30,261.16
Total Retirement W/H & Accrued	36,202.00
Payroll Taxes W/H & Accrued	
2427 · Federal W/H Payable	2,042.00
2428 · State W/H Payable	729.01
2429 · Medicare- LSBC Payable	841.68
2430 · Medicare W/H Employee	528.21
2431 · Social Security- LSBC Payable	-57.48
Total Payroll Taxes W/H & Accrued	4,083.42
2110 · Direct Deposit Liabilities	-5,121.81
24000 · Payroll Liabilities	174.68
Total Other Current Liabilities	784,937.51
Total Current Liabilities	784,469.85

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Accrual Basis

Louisiana State Board of Cosmetology

Balance Sheet

As of September 25, 2025

	Sep 25, 25
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	5,353,264.58
Equity	
Investments in fixed assets	173,173.50
32000 - Fund Balance	-3,394,551.26
Net Income	-91,934.44
Total Equity	-3,313,312.20
TOTAL LIABILITIES & EQUITY	2,039,952.38