

Louisiana State Board of Cosmetology

Profit and Loss

July 01, 2025 - April 12, 2026

Income

4201 · Licenses and Renewals	1,127,965.09
4202 · Shops and Booths	338,088.00
4203 · Schools	16,110.00
4205 · Examination	104,180.00
4206 · Enforcement Actions	132,115.00
Total Income	1,718,458.09

Expense

Salaries

Regular Salaries

2100 · Salaries-Classified Regular	715,541.29
2130 · Salaries-Unclassified Regular	69,784.86

Total Regular Salaries 785,326.15

Other Compensation

2200 · Wages	37,700.00
2220 · Compensation of Board Members	5,812.50

Total Other Compensation 43,512.50

Related Benefits

2340 · Retirement Contribution Other	117.83
2300 · Retir. State Employees	239,687.70
2350 · F.I.C.A Tax	2,843.06
2360 · Medicare Tax	11,274.47
2370 · Unemployment Benefits	351.93
2380 · Group Insurance Contribution	149,803.89

Total Related Benefits 404,078.88

Total Salaries 1,232,917.53

Operating Expenses

Travel Expense

In State Travel

2510 · In-State Travel Conf. & Conven.	524.02
2520 · In-StateTravel Field Travel	30,925.11
2530 · In-StateTravel Board Members	7,142.99

Total In State Travel 38,592.12

Out-Of-State Travel

2630 · Out-of-State Travel Board Membe	4,025.65
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Total Out-Of-State Travel 4,025.65

Total Travel Expense 42,617.77

Operating Services

2710 · Printing	23,759.51
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2790 · Maint. of Building	8,041.78
2791 · Maint. Pest Control	180.00
2792 · Maint.Waste Disposal	5,587.87
2800 · Maint. Equipment	2,173.93
2810 · Maint. Janitorial Expense	13,544.33
2811 · Maint. Grounds	2,808.00
2825 · Maint. of Data Proc Equ-Softwar	274.28
2840 · Rental Equipment	22,611.69
2880 · Internet Provider Cost	11,302.08
2890 · Dues and Subscriptions	99.50
2900 · Mail, Delivery and Postage	13,147.80
2910 · Telephone Services	10,764.37
2991 · Oper. Service Security	8,951.00
3000 · Miscellaneous Expense	16,369.83
Utilities	
2950 · Electric	9,930.49
2960 · Water	804.00
Total Utilities	<u>10,734.49</u>
3720 · Other Operating Services	545.00
Total Operating Services	<u>150,895.46</u>
Supplies	
3320 · Software	16.28
3100 · Office Supplies	16,800.69
3120 · Opr. Computer Supplies	3,475.26
3160 · Office Food Supplies	991.44
3190 · Building Supplies	312.18
3310 · Repair Maint. Supplies Other	238.00
Total Supplies	<u>21,833.85</u>
Acquisitions	
4454 · Acquisitions - Hardware	5,020.15
Total Acquisitions	<u>5,020.15</u>
Major Repairs	
4610 · Major Repairs - Building	59,875.00
Total Major Repairs	<u>59,875.00</u>
Total Operating Expenses	<u>280,242.23</u>
Professional Services	
3400 · Accounting	21,934.72
3430 · Legal	57,398.50
3460 · Other Professional Services	1,919.40
	<u>81,252.62</u>

Total Professional Services	81,252.62
Inter Agency Transfer	
4900 · Commodity & Services	22,645.60
4980 · Insurance	14,976.00
Total Inter Agency Transfer	<u>37,621.60</u>
66000 · Payroll Expenses	14.06
Total Expense	<u>1,632,048.04</u>
Net Income	<u>86,410.05</u>

Louisiana State Board of Cosmetology

Balance Sheet

As of April 14, 2026

ASSETS

Current Assets

Checking/Savings

1000 · Chase Operating	1,426,813.39
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Total Checking/Savings	<u>1,426,813.39</u>
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Accounts Receivable

11000 · Accounts Receivable	1,045.00
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Total Accounts Receivable	<u>1,045.00</u>
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Total Current Assets	1,427,858.39
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Fixed Assets

Machinery and Equipment	49,018.54
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Accumulated Depreciation	-203,994.04
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Buildings and Improvements	163,149.00
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Land	165,000.00
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Total Fixed Assets	<u>173,173.50</u>
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Other Assets

Deferred outflows - OPEB	248,327.97
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Deferred outflow for pensions	342,735.00
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Total Other Assets	<u>591,062.97</u>
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TOTAL ASSETS	<u><u>2,192,094.86</u></u>
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable	-467.66
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Total Accounts Payable	<u>-467.66</u>
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Other Current Liabilities

Deferred inflows - OPEB	468,010.71
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Deferred inflow for pensions	249,019.99
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2449 · Garnishment@	78.00
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Accrued Payroll	23,200.78
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Other Insurance W/D	1,701.46
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Insurance W/H & Accrued	-608.92
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Retirement W/H & Accrued	21,987.98
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Payroll Taxes W/H & Accrued	372.04
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2110 · Direct Deposit Liabilities	-5,120.91
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24000 · Payroll Liabilities	94.37
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Total Other Current Liabilities	<u>758,735.50</u>
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Total Current Liabilities	758,267.84
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Long Term Liabilities

Annual & sick Leave Payable	449,575.00
Net pension liability	1,999,579.00
OPEB Payable	<u>2,119,640.73</u>
Total Long Term Liabilities	<u>4,568,794.73</u>
Total Liabilities	5,327,062.57
Equity	
Investments in fixed assets	173,173.50
32000 - Fund Balance	-3,394,551.26
Net Income	<u>86,410.05</u>
Total Equity	<u>-3,134,967.71</u>
TOTAL LIABILITIES & EQUITY	<u>2,192,094.86</u>