DELETRA HUDSON LLC

To: City of Cool Valley Mayor Matthew and Board of Alderman

From: Deletra Hudson, Finance Manager Consultant

RE: June 2026 Monthly Financial Report

Date: July 14, 2026

Overview

This monthly financial report presents the Profit and Loss Statement for the month of June 2026 and the Budget versus Actual Report for the period of October 2025 through June 2026. Together, these reports provide an overview of the City's financial performance for the quarter.

Profit and Loss Summary – June 2026

For the month ending June 30, 2026, the City of Cool Valley recorded the following:

- Total Revenues: $67,082
- Total Expenditures: $65,992
- Net Surplus/(Deficit): $1,091

Budget vs Actual Summary – October 1, 2025 through June 3, 2026:

Category	Actual	Budget	Diff
Revenues	$674,107	$694,035	$(19,928)
Expenditures	$610,955	$688,753	$(77,799)
Revenues Over (Under) Expenditures	$63,152	$5,282	$57,871

For the period of October through June 2026, total actual revenues received are under the projected budgeted revenues for this period. The City should brainstorm and implement initiatives to increase revenues. Actual expenditures remain under the budgeted amount. Expenditures remaining under budget contributes to the overall budget performance of actual revenues exceeding actual expenditures resulting in a surplus.

City of Cool Valley

Profit and Loss

June 1-30, 2026

	TOTAL
Income	
05410.1 REAL ESTATE TAX	596.75
05431.1 ELECTRIC GROSS RECPT	4,160.07
05432.1 GAS GROSS RECPTS	1,996.00
05434.1 WATER GROSS RECPTS	1,931.12
05440.1 LOCAL USE TAX	1,897.92
05441.1 SALES TAX	13,459.92
05442.1 MOTOR VEHICLE TAX	443.23
05442.2 MOTOR VEHICLE SALES TAX	964.93
05443.1 GASOLINE TAX	3,870.10
05444.1 CIGARETTE TAX	176.23
05445.1 TELECOM TAXES (CELLULAR)	51.02
05446.3 CAPITAL IMPROVE SALES TAX	4,829.16
05447.1 PUBLIC SAFETY - PROP P REVENUE	6,384.48
05449.1 ECONOMIC DEVELOPMENT TAX	5,681.35
05450.1 STORM WATER & PARKS TAX	5,681.35
05551.1 MERCHANTS LICENSE	10,047.94
05554.1 VENDING LICENSE	30.00
05660.1 ROAD & BRIDGE	190.30
05771.1 OCCUPANCY PERMITS	80.00
05772.1 BUILDING PERMITS	258.55
05772.2 Fines & Penalties - Bldg permit	300.00
05880.1 OCC/BUILD INSPECTIONS	230.00
05881.1 COURT	3,017.87
05884.1 INTEREST INCOME	6.17
05887.1 MISCELLANEOUS	3.02
Commercial Building Permit	150.00
Commercial Inspections	300.00
Commercial Occupancy Fee	100.00
Dumpster Permit Fee	65.00
Penalty Fee - Business License	115.00
plan review	65.00
Total for Income	**$67,082.48**
Gross Profit	**$67,082.48**
Expenses	
06 Payroll Expenses	267.65
16 ADM	
16100.1 AD SALARIES	4,080.00
16200.1 AD BOARD MEMBERS	1,100.00
16301.1 AD FICA TAXES	340.41
16302.1 AD FED UNEMPLOYMENT TAXES	6.60

City of Cool Valley

Profit and Loss

June 1-30, 2026

	TOTAL
16306.1 AD UTILITIES	
16306.10 Ameren-Bldg Lights	231.41
16306.11 Office Phone Svc	1,091.76
16306.12 Laclede Gas	56.16
16306.13 MSD - City Hall	187.33
16306.15 Mo-American Water	14.79
Total for 16306.1 AD UTILITIES	**$1,581.45**
16307.1 AD BENEFITS	
16307.3 AD LAGERS	1,124.26
16307.4 ANTHEM	1,042.15
Total for 16307.1 AD BENEFITS	**$2,166.41**
16312.1 AD LEGAL SERVICE	4,000.00
16325.1 AD FINANCIAL ADVISOR	3,115.00
16330.1 AD COPY MACHINE LEASE	383.19
16360.1 AD GENERAL INSURANCE	460.36
Total for 16 ADM	**$17,233.42**
26 MC	
26100.1 MC SALARIES	4,890.00
26301.1 MC FICA TAXES	371.93
26302.1 MC FED UNEMPLOYMENT TAXES	3.00
26307.1 MC BENEFITS	
26307.4 MC ANTHEM	1,032.79
26307.6 MC COLONIAL	-66.30
Total for 26307.1 MC BENEFITS	**$966.49**
26317.1 Charter Rejis	1,143.71
Total for 26 MC	**$7,375.13**
36 PD	
36314.1 PD CONTRACTS	32,638.15
Total for 36 PD	**$32,638.15**
46 PW	
46100.1 PW SALARIES	1,598.68
46301.1 PW FICA TAXES	122.30
46308.1 PW MISCELLANEOUS	113.96
46310.1 PW GASOLINE	204.07
46330.1 PW REPAIRS (EQUIP)	1,066.98
46334.1 PW STREET LIGHTS	1,524.84
46341.1 PW BUILDING SUPPLY & MAINT	324.29
46343.1 PW ENGINEERING COSTS	1,663.42
Total for 46 PW	**$6,618.54**

City of Cool Valley

Profit and Loss

June 1-30, 2026

	TOTAL
56100.1 CODE ENFORCEMENT SALARY	$1,726.32
56301.1 CE FICA TAXES	132.08
56302.1 CE FED UNEMPLOYMENT TAXES	0.33
Total for 56100.1 CODE ENFORCEMENT SALARY	**$1,858.73**
Total for Expenses	**$65,991.62**
Net Operating Income	**$1,090.86**
Other Income	
90000.1 TRANSFER IN - GF	48,574.23
Total for Other Income	**$48,574.23**
Net Other Income	**$48,574.23**
Net Income	**$49,665.09**

City of Cool Valley

Budget vs. Actuals:

October 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
05409.4 SEWER LATERAL	19,808.41	34,200.00	-14,391.59	57.92 %
05410.1 REAL ESTATE TAX	54,897.84	39,918.78	14,979.06	137.52 %
05411.1 PERSONAL PROPERTY TAX	4,006.45	4,500.00	-493.55	89.03 %
05412.1 R.R. UTILITY TAX	1,446.60	1,500.03	-53.43	96.44 %
05431.1 ELECTRIC GROSS RECPT	50,704.39	52,499.97	-1,795.58	96.58 %
05432.1 GAS GROSS RECPTS	38,171.73	29,999.97	8,171.76	127.24 %
05433.1 PHONE GROSS RECPTS	1,013.66	2,250.00	-1,236.34	45.05 %
05434.1 WATER GROSS RECPTS	18,625.77	17,250.03	1,375.74	107.98 %
05440.1 LOCAL USE TAX	23,212.55	28,500.03	-5,287.48	81.45 %
05441.1 SALES TAX	97,581.56	101,250.00	-3,668.44	96.38 %
05442.1 MOTOR VEHICLE TAX	7,574.85	6,000.03	1,574.82	126.25 %
05442.2 MOTOR VEHICLE SALES TAX	8,921.92	9,000.00	-78.08	99.13 %
05443.1 GASOLINE TAX	30,585.70	28,500.03	2,085.67	107.32 %
05444.1 CIGARETTE TAX	1,086.23	1,125.00	-38.77	96.55 %
05445.1 TELECOM TAXES (CELLULAR)	5,575.90	6,000.03	-424.13	92.93 %
05446.3 CAPITAL IMPROVE SALES TAX	32,653.00	38,250.00	-5,597.00	85.37 %
05447.1 PUBLIC SAFETY - PROP P REVENUE	52,309.18	52,499.97	-190.79	99.64 %
05448.1 CABLE FRANCHISE TAX	2,612.25	5,625.00	-3,012.75	46.44 %
05449.1 ECONOMIC DEVELOPMENT TAX	38,279.79	42,750.00	-4,470.21	89.54 %
05450.1 STORM WATER & PARKS TAX	38,279.78	42,750.00	-4,470.22	89.54 %
05551.1 MERCHANTS LICENSE	22,012.06	18,749.97	3,262.09	117.40 %
05552.1 LIQUOR LICENSE	900.00	1,500.03	-600.03	60.00 %
05554.1 VENDING LICENSE	890.00	600.03	289.97	148.33 %
05554.2 Gaming Machines Fees	4,250.00	3,750.03	499.97	113.33 %
05554.3 Washing/Dryer Machines Fees		749.97	-749.97	
05660.1 ROAD & BRIDGE	15,234.94	11,999.97	3,234.97	126.96 %
05771.1 OCCUPANCY PERMITS	850.00	1,350.00	-500.00	62.96 %
05772.1 BUILDING PERMITS	8,397.29	14,249.97	-5,852.68	58.93 %
05772.2 Fines & Penalties - Bldg permit	6,246.85	3,750.03	2,496.82	166.58 %
05774.1 SIGN LEASE	13,000.00	9,749.97	3,250.03	133.33 %
05880.1 OCC/BUILD INSPECTIONS	4,025.00	6,750.00	-2,725.00	59.63 %
05880.2 RE-INSPECTION	115.00	487.53	-372.53	23.59 %
05881.1 COURT	11,586.13	9,749.97	1,836.16	118.83 %
05883.1 SALE OF EQUIPMENT		3,750.03	-3,750.03	
05884.1 INTEREST INCOME	447.02	375.03	71.99	119.20 %
05887.1 MISCELLANEOUS	2,681.02	22,500.00	-19,818.98	11.92 %
05887.12 Copies		3.78	-3.78	
05887.15 Soda Machine	7.00	18.72	-11.72	37.39 %
Total 05887.1 MISCELLANEOUS	**2,688.02**	**22,522.50**	**-19,834.48**	**11.93 %**
05892.1 INSURANCE CLAIMS	8,004.03		8,004.03	
05898.4 Sewer Lateral Interest Income	6,318.79	2,999.97	3,318.82	210.63 %
05905.1 Traffic Payment.com	22,431.59	11,250.00	11,181.59	199.39 %

City of Cool Valley

Budget vs. Actuals:

October 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
07282.0 FRANCHISE FEES-LIC TAX	616.90	187.47	429.43	329.07 %
07282.2 VACANT PROPERTY REG FEE	8,625.00	4,875.03	3,749.97	176.92 %
Administrative Citations		187.47	-187.47	
Commercial Building Permit	2,912.50	2,250.00	662.50	129.44 %
Commercial Inspections	1,200.00	11,250.00	-10,050.00	10.67 %
Commercial Occupancy Fee	200.00		200.00	
Demolition Permit Fee	400.00	1,125.00	-725.00	35.56 %
Dumpster Permit Fee	585.00	1,874.97	-1,289.97	31.20 %
Excavation Permit Fee	300.00	1,874.97	-1,574.97	16.00 %
Penalty Fee - Business License	3,415.00	749.97	2,665.03	455.35 %
Pet license	3.00	18.72	-15.72	16.03 %
plan review	1,105.00	937.53	167.47	117.86 %
Total Income	**$674,106.68**	**$694,035.00**	**$ -19,928.32**	**97.13 %**
GROSS PROFIT	**$674,106.68**	**$694,035.00**	**$ -19,928.32**	**97.13 %**
Expenses				
06 Payroll Expenses	3,313.48	2,250.00	1,063.48	147.27 %
16 ADM				
16100.1 AD SALARIES	40,800.00	39,780.00	1,020.00	102.56 %
16200.1 AD BOARD MEMBERS	9,900.00	9,074.97	825.03	109.09 %
16301.1 AD FICA TAXES	3,431.11	3,043.53	387.58	112.73 %
16302.1 AD FED UNEMPLOYMENT TAXES	101.40		101.40	
16303.1 AD MAINT OFFICE EQUIP		1,874.97	-1,874.97	
16306.1 AD UTILITIES				
16306.10 Ameren-Bldg Lights	1,923.55	2,700.00	-776.45	71.24 %
16306.11 Office Phone Svc	9,600.17	10,125.00	-524.83	94.82 %
16306.12 Laclede Gas	1,914.95	1,874.97	39.98	102.13 %
16306.13 MSD - City Hall	530.98	450.00	80.98	118.00 %
16306.15 Mo-American Water	194.99	187.47	7.52	104.01 %
Total 16306.1 AD UTILITIES	**14,164.64**	**15,337.44**	**-1,172.80**	**92.35 %**
16307.1 AD BENEFITS				
16307.3 AD LAGERS	11,237.46	11,250.00	-12.54	99.89 %
16307.4 ANTHEM	8,547.95	8,250.03	297.92	103.61 %
Total 16307.1 AD BENEFITS	**19,785.41**	**19,500.03**	**285.38**	**101.46 %**
16308.1 AD MISCELLANEOUS	60.00		60.00	
16310.1 AD POSTAGE	1,074.90	1,500.03	-425.13	71.66 %
16311.1 AD OFFICE SUPPLIES	333.06	749.97	-416.91	44.41 %
16312.1 AD LEGAL SERVICE	36,000.00	36,000.00	0.00	100.00 %
16315.1 AD ASSOC & CONF FEES	1,665.07	2,250.00	-584.93	74.00 %
16316.1 AD PRINTING	245.35	375.03	-129.68	65.42 %
16317.1 AD CODIFICATION		749.97	-749.97	
16319.1 AD DUES & SUBSCRIPTIONS	5,812.00		5,812.00	
16320.1 AD ELECTION EXPENSE		749.97	-749.97	
16325.1 AD FINANCIAL ADVISOR	27,220.84	33,750.00	-6,529.16	80.65 %

City of Cool Valley

Budget vs. Actuals:

October 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
16328.1 AD BANK CHARGES	2,452.48	3,150.00	-697.52	77.86 %
16330.1 AD COPY MACHINE LEASE	2,965.43	2,999.97	-34.54	98.85 %
16360.1 AD GENERAL INSURANCE	20,208.80	15,000.03	5,208.77	134.73 %
16365.1 WORKERS COMP INS		3,375.00	-3,375.00	
16370.1 CV SPIRIT DAYS		749.97	-749.97	
Total 16 ADM	**186,220.49**	**190,010.88**	**-3,790.39**	**98.01 %**
26 MC				
26100.1 MC SALARIES	47,300.00	46,890.00	410.00	100.87 %
26301.1 MC FICA TAXES	3,628.80	3,592.53	36.27	101.01 %
26302.1 MC FED UNEMPLOYMENT TAXES	72.30		72.30	
26303.1 MC MAINT OFFICE EQUIP		187.47	-187.47	
26307.1 MC BENEFITS				
26307.4 MC ANTHEM	8,243.08	8,250.03	-6.95	99.92 %
26307.6 MC COLONIAL	-332.59		-332.59	
Total 26307.1 MC BENEFITS	**7,910.49**	**8,250.03**	**-339.54**	**95.88 %**
26308.1 MC MISCELLANEOUS	500.00		500.00	
26310.1 MC POSTAGE	202.76	2,400.03	-2,197.27	8.45 %
26311.1 MC OFFICE SUPPLIES	131.26	749.97	-618.71	17.50 %
26315.1 MC ASSOC & CONF FEES	165.00	825.03	-660.03	20.00 %
26317.1 Charter Rejis	2,982.81	3,750.03	-767.22	79.54 %
Total 26 MC	**62,893.42**	**66,645.09**	**-3,751.67**	**94.37 %**
36 PD				
36314.1 PD CONTRACTS	261,110.72	288,749.97	-27,639.25	90.43 %
Total 36 PD	**261,110.72**	**288,749.97**	**-27,639.25**	**90.43 %**
46 PW				
46100.1 PW SALARIES	14,912.00	11,250.00	3,662.00	132.55 %
46301.1 PW FICA TAXES	1,140.77	900.00	240.77	126.75 %
46302.1 PW UNEMPLOYMENT TAXES-W/C	42.00		42.00	
46304.1 PW EQUIPMENT PURCHASE	6,500.00	6,374.97	125.03	101.96 %
46308.1 PW MISCELLANEOUS	498.30		498.30	
46310.1 PW GASOLINE	1,181.52	749.97	431.55	157.54 %
46311.1 PW OFFICE SUPPLIES	13.17	225.00	-211.83	5.85 %
46314.1 PW CONTRACTS	99.84	1,874.97	-1,775.13	5.32 %
46330.1 PW REPAIRS (EQUIP)	1,705.49	1,125.00	580.49	151.60 %
46331.1 PW VEHICLE MAINTENANCE	393.33	3,750.03	-3,356.70	10.49 %
46333.1 PW MAJOR STREET REPAIR		11,250.00	-11,250.00	
46334.1 PW STREET LIGHTS	13,891.03	15,000.03	-1,109.00	92.61 %
46335.1 PW WEED CONTROL	370.39	749.97	-379.58	49.39 %
46336.1 PW INSECT CONTROL	102.00	187.47	-85.47	54.41 %
46337.1 PW SNOW & ICE REMOVAL	5,275.00	11,250.00	-5,975.00	46.89 %
46339.1 PW TREE TRIM REMOVAL		1,500.03	-1,500.03	
46341.1 PW BUILDING SUPPLY & MAINT	7,689.18	5,625.00	2,064.18	136.70 %
46342.1 PW CLEANING SUPPLIES	30.98		30.98	

City of Cool Valley

Budget vs. Actuals:

October 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
46343.1 PW ENGINEERING COSTS	10,813.88	15,000.03	-4,186.15	72.09 %
46345.1 PW ROAD REPAIR - MINOR	94.78	3,750.03	-3,655.25	2.53 %
46349.1 PW UNIFORMS		187.47	-187.47	
Total 46 PW	**64,753.66**	**90,749.97**	**-25,996.31**	**71.35 %**
56100.1 CODE ENFORCEMENT SALARY	13,249.20	15,000.03	-1,750.83	88.33 %
56301.1 CE FICA TAXES	1,013.57	1,147.50	-133.93	88.33 %
56302.1 CE FED UNEMPLOYMENT TAXES	42.00		42.00	
Total 56100.1 CODE ENFORCEMENT SALARY	**14,304.77**	**16,147.53**	**-1,842.76**	**88.59 %**
66000.4 SEWER LATERAL EXPENSES				
66001.4 SEWER LATERAL ADMIN FEE	8,858.05	2,250.00	6,608.05	393.69 %
66002.4 SEWER LATERAL REPAIR	9,500.00	31,950.00	-22,450.00	29.73 %
Total 66000.4 SEWER LATERAL EXPENSES	**18,358.05**	**34,200.00**	**-15,841.95**	**53.68 %**
Total Expenses	**$610,954.59**	**$688,753.44**	**$ -77,798.85**	**88.70 %**
NET OPERATING INCOME	**$63,152.09**	**$5,281.56**	**$57,870.53**	**1,195.71 %**
Other Income				
90000.1 TRANSFER IN - GF	369,801.59		369,801.59	
Total Other Income	**$369,801.59**	**$0.00**	**$369,801.59**	**0.00%**
Other Expenses				
90001.1 Transfer out - GF	321,227.36		321,227.36	
Total Other Expenses	**$321,227.36**	**$0.00**	**$321,227.36**	**0.00%**
NET OTHER INCOME	**$48,574.23**	**$0.00**	**$48,574.23**	**0.00%**
NET INCOME	**$111,726.32**	**$5,281.56**	**$106,444.76**	**2,115.40 %**

City of Cool Valley

Profit and Loss

June 1-30, 2026

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Income	
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Commercial Inspections	300.00
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Penalty Fee - Business License	115.00
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City of Cool Valley

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36 PD	
36314.1 PD CONTRACTS	32,638.15
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46308.1 PW MISCELLANEOUS	113.96
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46334.1 PW STREET LIGHTS	1,524.84
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City of Cool Valley

Profit and Loss

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Total for 56100.1 CODE ENFORCEMENT SALARY	**$1,858.73**
Total for Expenses	**$65,991.62**
Net Operating Income	**$1,090.86**
Other Income	
90000.1 TRANSFER IN - GF	48,574.23
Total for Other Income	**$48,574.23**
Net Other Income	**$48,574.23**
Net Income	**$49,665.09**