



FY 2027 PARKS & RECREATION PROFIT & LOSS STATEMENT - PROPOSED

AS OF 05.08.26

PROJECT	PROJECT TITLE	REVENUE	EXPENDITURES	NET
100-46505	ART CLASSES		10014321	
ARTC01	CERAMICS	324,000	241,136	82,864
ARTC02	DRAWING/PAINTING	80,000	63,448	16,552
ARTC99	PAYROLL & ADMINISTRATIVE OVERHEAD*		114,208	(114,208)
	TOTAL	404,000	418,792	(14,792)

100-46501	RESERVATIONS		10014314	
RESV01	OUTDOOR PICNIC RENTALS	28,000	-	28,000
RESV02	FIELD RENTALS	581,800	35,492	546,308
RESV03	CUSTOM BANNER HANGING	13,800	-	13,800
RESV04	SAND DUNE RESERVATIONS	13,000	-	13,000
RESV05	MIRA COSTA POOL RENTALS	-	-	-
RESV07	OUTDOOR FITNESS RESERVATIONS	600	-	600
RESV08	INDOOR FACILITY RENTALS	25,000	15,800	9,200
RESV98	OPERATIONS*		108,678	(108,678)
RESV99	PAYROLL & ADMINISTRATIVE OVERHEAD*		292,113	(292,113)
	TOTAL	662,200	452,083	210,117

100-46503	YOUTH & TEEN PROGRAMS		10014313	
YTCP01	REC SPECIAL ACTIVITIES		-	-
YTCP02	TEEN CTR SUMMER	45,400	13,100	32,300
YTCP03	TEEN CTR SCHOOL YEAR	35,000	17,650	17,350
YTCP05	FAMILY CAMP	8,000	7,000	1,000
YTCP06	AFTERSCHOOL REC	308,000	307,237	763
YTCP08	REC SUMMER	274,400	162,445	111,955
YTCP99	PAYROLL & ADMINISTRATIVE OVERHEAD*		189,549	(189,549)
	TOTAL	670,800	696,981	(26,181)

100-46504	TENNIS		10014333	
TENS01	LIVE OAK TENNIS	160,000	148,383	11,617
TENS02	MIRA COSTA TENNIS	55,000	50,197	4,803
TENS03	MANHATTAN HEIGHTS TENNIS	35,000	5,000	30,000
TENS04	TENNIS TOURNEY	15,000	21,200	(6,200)
TENS05	TENNIS LESSONS	460,000	200,000	260,000
TENS06	SUMMER TENNIS CAMPS	200,000	150,000	50,000
TENS07	PICKLEBALL	194,450	182,988	11,462
TENS98	OPERATIONS*		4,763	(4,763)
TENS99	PAYROLL & ADMINISTRATIVE OVERHEAD*		40,895	(40,895)
	TOTAL	1,119,450	803,426	316,024



FY 2027 PARKS & RECREATION PROFIT & LOSS STATEMENT - PROPOSED

AS OF 05.08.26

PROJECT	PROJECT TITLE	REVENUE	EXPENDITURES	NET
100-46510	OLDER ADULTS PROGRAM		10014350	
OAPS01	SWING & SWAY	-	-	-
OAPS02	SR EVENTS	7,000	45,460	(38,460)
OAPS03	BUS EXCURSIONS-ALL	-	-	-
OAPS04	BUS EXCURSIONS - OA ONLY	31,728	34,000	(2,272)
OAPS05	CLASSES & COMMUNITY PROGRAMS	132,930	130,330	2,600
OAPS99	PAYROLL & ADMINISTRATIVE OVERHEAD*		64,369	(64,369)
TOTAL		171,658	274,159	(102,501)

100-46508	SWIMMING		10014332	
SWIM01	SUMMER	253,831	151,525	102,306
SWIM02	MASTERS SWIM	50,000	41,414	8,586
SWIM03	SWIM TEAM	261,700	144,883	116,817
SWIM04	BIRTHDAY PARTIES	30,000	4,157	25,843
SWIM05	FALL	103,531	70,335	33,196
SWIM06	SPRING	73,531	18,575	54,956
SWIM07	WINTER	73,531	24,638	48,893
SWIM08	POOL OPERATIONS	12,000	102,010	(90,010)
SWIM98	OPERATIONS*		20	(20)
SWIM99	PAYROLL & ADMINISTRATIVE OVERHEAD*		222,976	(222,976)
TOTAL		858,124	780,533	77,591

100-46506	SPORT LEAGUES & TOURNAMENTS		10014330	
SPLT01	6-MAN	60,000	34,000	26,000
SPLT02	SLO-PITCH LEAGUES	25,000	20,000	5,000
SPLT03	MAN OPEN VB TOURNEY	10,000	15,000	(5,000)
SPLT04	7 ON 7 SOCCER	70,000	48,675	21,325
SPLT05	SUMMER SUNSET BASKETBALL LEAGUE	35,000	17,000	18,000
SPLT06	KICKBALL LEAGUE	8,500	6,500	2,000
SPLT07	FATHER'S DAY VB TOURNAMENT			-
SPLT08	JR 6-MAN	6,000	5,000	1,000
SPLT09	PICKLEBALL LEAGUE	5,000	2,500	2,500
SPLT98			7,397	
SPLT99	PAYROLL & ADMINISTRATIVE OVERHEAD*		89,004	(89,004)
TOTAL		219,500	245,076	(25,576)



FY 2027 PARKS & RECREATION PROFIT & LOSS STATEMENT - PROPOSED

AS OF 05.08.26

PROJECT	PROJECT TITLE	REVENUE	EXPENDITURES	NET
100-46502 ENRICHMENT CLASSES		10014312		
ENRC03	EDUCATION	290,000	176,948	113,052
ENRC06	DANCE		-	-
ENRC09	MUSIC	20,000	20,000	-
ENRC99	PAYROLL & ADMINISTRATIVE OVERHEAD*		76,627	(76,627)
TOTAL		310,000	273,575	36,425

100-46507 SPORT & FITNESS CLASSES		10014331		
SPTC01	AQUALETICS	70,000	72,608	(2,608)
SPTC02	SURFING & VOLLEYBALL CAMP	45,000	30,000	15,000
SPTC03	SOCCER-BRIT WEST	50,000	35,000	15,000
SPTC04	YOUTH VOLLEYBALL	75,000	36,440	38,560
SPTC07	ADULT FITNESS	20,000	14,145	5,855
SPTC08	MARTIAL ARTS	15,000	10,000	5,000
SPTC11	YOUTH SPORTS	110,000	77,000	33,000
SPTC12	YOGA	30,000	21,000	9,000
SPTC15	EXTREME SPORTS	13,000	10,000	3,000
SPTC16	ADULT VOLLEYBALL	175,000	113,500	61,500
SPTC17	LACROSSE	30,000	21,000	9,000
SPTC18	BASEBALL CAMP		-	-
SPTC98	OPERATIONS*		-	-
SPTC99	PAYROLL & ADMINISTRATIVE OVERHEAD*		121,221	(121,221)
TOTAL		633,000	561,914	71,086

	5,048,732	4,506,539	542,193
--	------------------	------------------	----------------

APPROVALS
Mark Leyman, Director of Parks & Recreation

DocuSigned by:
Mark Leyman, Parks and Recreation Director
606C256FAC0B435...