



Agenda  
Village of Glen Ellyn  
Recreation Commission Meeting  
Friday, January 29, 2021  
7:00 AM  
Village Links/Reserve 22 - via Zoom

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*Visitors are welcome to attend all meetings of the Recreation Commission.*

- A. Call To Order**
- B. Public Comments**
- C. Minutes Approval - 11/20/2020**
  - 1) Minutes - 11/20/2020
- D. Standing Reports**
  - 1) Manager - Jeff Vesevick
    - Manager's Report - November-December 2020
  - 2) Reserve 22 - Brad Chapple
  - 3) Financial - Jeff Vesevick
    - Village Links/Reserve 22 - Financial Statements - November 2020
    - Village Links/Reserve 22 - Financial Statements - December 2020
  - 4) Trustee Liaison - Steve Thompson
- E. Old Business**
- F. New Business**
- G. Next Meeting - 2/26/2021**
- H. Adjournment**

**RECREATION COMMISSION  
MINUTES  
NOVEMBER 20, 2020**

**Board or Commission:** Recreation  
**Meeting:** Regular  
**Quorum:** Yes

**Called to Order:** 7:02A.M.  
**Adjourned:** 8:22A.M.

**MEMBER ATTENDANCE:**

|                |              |         |
|----------------|--------------|---------|
| Tim O'Shea     | Chairman     | Present |
| Rebecca Austin | Commissioner | Present |
| Brian Diver    | Commissioner | Present |
| Glen G. Graham | Commissioner | Present |
| Alison Park    | Commissioner | Present |
| Mark W. Reinke | Commissioner | Present |
| Carol Scott    | Commissioner | Present |

**Also, Present:**

|                |                                 |                 |
|----------------|---------------------------------|-----------------|
| Jeff Vesevick  | General Manager / Staff Liaison | Present         |
| Steve Thompson | Liaison Trustee                 | Present         |
| Mark Franz     | Village Manager                 | Excused Absence |
| Brad Chapple   | Food and Beverage Director      | Present         |
| Tom Fota       | Executive Chef                  | Excused Absence |
| Mike Campbell  | Golf Professional               | Excused Absence |
| Noel Allen     | Director of Golf                | Present         |
| Andrew Cross   | Golf Course Superintendent      | Present         |

**A. CALL TO ORDER**

The November 20, 2020 meeting of the Recreation Commission was called to order at 7:02A.M. at the Village Links of Glen Ellyn; 485 Winchell Way; Glen Ellyn, Illinois by Commissioner Reinke.

**B. PUBLIC COMMENTS**

None.

**C. APPROVAL OF MINUTES FROM OCTOBER 30, 2020 MEETING**

**1. MOVE TO APPROVE MINUTES OF MEETING FROM 10/30/20 AS AMENDED.**

**RESULT:** Motion Unanimously Carried  
**MOVER:** Commissioner Diver  
**SECONDER:** Commissioner Scott  
**AYES:** Austin, Driver, Graham, O'Shea, Park, Reinke, and Scott  
**NAYES:** None  
**ABSENT:** None

**D. STANDING REPORTS**

1. Manager - Jeff Vesevick

General Manager Vesevick stated the weather in October was fantastic and golf and outdoor dining performed very well. October had the highest number of rounds at 7,327 in the last 10 years. The Village Links hosted some local high school golf events. Golf Course Superintendent Cross provided an update on the course conditions and the major projects that the grounds crew are working on. Commissioner Reinke inquired about next year's landscaping plans for annual and perennial plants. Golf Course Superintendent Cross replied the Village Links will continue to have the pop-of-color flowers and tropical plants at the clubhouse and the entrance. Golf Course Superintendent Cross noted the golf course has some outdated or overgrown shrubbery that needs to be removed or replaced on as-needed basis. Golf Course Superintendent Cross said the idea on the course is to remove as many annuals as possible because they require more labor and more water.

General Manager Vesevick noted Reserve 22 had a great October with revenues increasing substantially, but the lack of banquets continues to hurt the business. Food and Beverage Director Chapple noted a new menu was introduced in October with more seasonal items. Food and Beverage Director Chapple said he hopes to boost the carry-out offerings with family meals. General Manager Vesevick noted Reserve 22 is accepting Thanksgiving outdoor dining reservations for parties of 6 or less. Food and Beverage Director Chapple noted the Thanksgiving catering sales have already doubled last year's orders. Food and Beverage Director Chapple anticipates Reserve 22 to be closed on Mondays and Tuesdays during the winter months and will offer a dinner carry-out menu for Wednesdays through Sunday. Chairman O'Shea inquired how the carry-out menu is being marketed. Food and Beverage Director Chapple replied through E-blasts and Facebook. Food and Beverage Director Chapple noted Reserve 22 will be using their own driver for menu deliveries. Commissioner Graham inquired if Reserve 22 will be recommending drink or beer pairings with carry-out menu items. Food and Beverage Director Chapple replied this is something staff is looking into.

## 2. Financial – Jeff Vesevick

General Manager Vesevick referenced the October financial reports and noted the Village Links and Reserve 22 is in a very good position. The year-to-date October change in net position was \$972,877 and year-to-date operating income was over \$1 million. General Manager Vesevick noted 35% of what was earned in 2020 went to the bottom-line. Golf lessons increased about \$14,289 over last year. The revenue per average guest check increased about \$9 in 2020. The Village Links had about \$1.5 million in cash reserves at the end of October 2020. November revenues for the Village Links are also faring very well. Commissioner Reinke congratulated staff for their excellent work.

## 3. Trustee Liaison – Steve Thompson

Trustee Thompson updated the Recreation Commission on the recent Village Board activities.

# **E. 2021 User Fees – Discussion/Recommendation - Noel Allen**

## 1. 2021 User Fees

Director of Golf Allen stated the User Fee sub-committee members, including Commissioner Reinke and Commissioner Scott, met to discuss the 2021 proposed Village Links User Fees. Director of Golf Allen noted one of the items discussed was pricing the twilight rate higher and sliding the timeframe to later in the day. Director of Golf Allen noted he had some reservations about this because of the strong league business. League play consisted of about 7,000 rounds for 2020 and about 10,000 rounds in 2019. League play was down in the current year due to the coronavirus. Director of Golf Allen explained some of the Village Links user fees are inter-twined. The VIP rate is a 20% discount off the non-resident rate. For 2020, the VIP and non-residents play represents about 65%. In order to be consistent, the subcommittee determined that 62 is the best age for eligible senior rates. Director of Golf Allen estimated green fee revenues (based upon 70,000 rounds) would be about \$230,000 higher with the new rates.

Commissioner Reinke inquired on the number of VIP guests enrolled in this program. Director of Golf Allen replied about 800 guests signed up for the VIP card, which represents \$30,000 in green fee revenue. VIP guests played a little over 11,000 rounds this current year and about 10,000 rounds last year. Chairman O'Shea inquired how many resident rounds were played. Allen replied resident rounds in the current year represented 28.6% of all rounds played, while VIP rounds were 12.7% and non-resident rounds were 52.7% and miscellaneous were 6%.

General Manager Vesevick said with the new age for seniors set at 62, guests who used the senior rate in the past but are now under the threshold will be grandfathered in. General Manager Vesevick noted the minimum wage guidelines will increase costs by \$60,000 each year over the next three (3) years, so staff is planning ahead and trying to get in a position to handle this. General Manager Vesevick noted the rate changes are aggressive and if staff sees a dip in non-resident play, then discounts can be offered.

The Recreation Commission concurred to approve the staff recommendation for the 2021 User Fees.

**MOTION TO SUPPORT THE STAFF RECOMMENDATION FOR THE 2021 VILLAGE LINKS USER FEES.**

**RESULT: Motion Unanimously Carried**

**MOVER: Commissioner Reinke**

**SECONDER: Commissioner Scott**

**AYES: Austin, Driver, Graham, O'Shea, Park, Reinke, and Scott**

**NAYES: None**

**ABSENT: None**

**F. OLD BUSINESS**

None.

**G. NEW BUSINESS**

General Manager Vesevick noted at the next Recreation Commission, the Legends of the Links recognition program will be discussed. Chairman O'Shea asked if staff could update the Recreation Commission in December on Reserve 22 operations.

**H. NEXT MEETING FRIDAY, JANUARY 29, 2021**

**I. ADJOURNMENT**

Chairman O'Shea moved and Commissioner Diver seconded, to adjourn the meeting. The meeting was adjourned at 8:22A.M.

**Submitted by Aileen Haslett, Recording Secretary**

**Reviewed by General Manager Jeff Vesevick**



**Glen Ellyn Recreation  
Commission**  
535 Duane Street  
Glen Ellyn, IL 60137

Meeting 1/29/2021 7:00 AM  
Department: Village Links  
Department Head: Jeff Vesevick  
Category: Report  
Prepared By: Jeff Vesevick

**AGENDA ITEM (ID # 2021-  
868)**

**DOC ID: 2021-868**

## **Manager's Report - November-December 2020**

### **Statement of the Issue:**

### **Analysis:**

### **Budget Impact:**

### **Action Requested:**

### **Attachments:**

1. Managers Report Nov-Dec 20

## Manager's Report for NOVEMBER-DECEMBER 2020

Submitted by Jeff Vesevick, General Manager

November was overall a good month of golf weather. Eight of the first ten days were 60° or above, with a much welcomed seven consecutive days in the 70's. A relatively scant 1.5" of rain kept the golf cars running. The 18-hole golf course closed for the season on December 1<sup>st</sup>, however, as temperatures quickly crashed. The 9-hole course remained open on temporary tees and greens, and aided by the relative lack of snowfall, hosted 366 rounds.

| High Temperatures in November |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                               | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| 70° days                      | 6    |      |      |      | 2    | 3    |      |      |      | 1    | 1    | 2    | 3    |      |      | 1    |      |      |      | 1    |
| 60° days                      | 3    |      |      | 2    | 11   | 7    | 4    | 1    | 3    | 5    | 5    | 3    | 2    | 2    | 7    | 11   | 4    | 6    | 6    | 12   |
| 50° days                      | 3    | 6    | 3    | 4    | 7    | 10   | 7    | 6    | 9    | 11   | 10   | 14   | 3    | 11   | 6    | 4    | 12   | 8    | 4    | 12   |
| 40° days                      | 17   | 9    | 7    | 17   | 7    | 4    | 4    | 13   | 14   | 11   | 9    | 11   | 10   | 8    | 15   | 8    | 12   | 10   | 15   | 5    |
| 30° days                      | 1    | 13   | 17   | 6    | 3    | 5    | 7    | 7    | 4    | 2    | 5    |      | 11   | 9    | 2    | 3    | 2    | 6    | 5    |      |
| 20° days                      |      | 1    | 3    | 1    |      | 1    | 7    | 3    |      |      |      |      | 1    |      |      | 3    |      |      |      |      |
| 10° days                      |      | 1    |      |      |      |      | 1    |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 0° days                       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Rain                          | 1.5" | 1.3" | 2.3" | 3.2" | 1.8" | 3.5" | 1.5" | 2.1" | 1.0" | 3.4" | 2.5" | 1.5" | 1.0" | 1.3" | 3.3" | 2.1" | 3.0" | 5.4" | 1.0" | 1.6" |
| Snow                          |      | 4"   | 9.5" |      |      | 8"   |      | 0.8" |      |      |      |      |      |      |      |      | 5.8" |      | 3.5" |      |

| High Temperatures in December |      |      |      |      |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|-------------------------------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
|                               | 2020 | 2019 | 2018 | 2017 | 2016  | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 |
| 70° days                      |      |      |      |      |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 60° days                      |      | 1    |      | 1    |       | 2    |      |      | 3    |      |      |      |      |      |      |      |      |      |      | 2    |
| 50° days                      | 3    | 4    | 3    | 4    | 1     | 8    | 1    | 1    | 2    | 3    | 1    | 1    | 2    | 2    | 9    |      | 4    | 1    | 2    | 2    |
| 40° days                      | 8    | 11   | 12   | 5    | 1     | 8    | 8    | 7    | 12   | 14   | 1    | 2    | 4    | 3    | 10   | 2    | 9    | 16   | 10   | 14   |
| 30° days                      | 15   | 8    | 14   | 11   | 16    | 8    | 17   | 8    | 14   | 13   | 12   | 18   | 13   | 18   | 8    | 13   | 9    | 9    | 15   | 4    |
| 20° days                      | 5    | 7    | 2    | 4    | 8     | 4    | 4    | 9    |      | 1    | 15   | 9    | 8    | 8    | 2    | 11   | 4    | 5    | 4    | 6    |
| 10° days                      |      |      |      | 4    | 3     |      | 1    | 5    |      |      | 2    | 1    | 3    |      | 2    | 5    | 5    |      |      | 3    |
| 0° days                       |      |      |      | 2    | 1     |      |      | 1    |      |      |      |      | 1    |      |      |      |      |      |      |      |
| Rain                          | 1.7" | 1"   | 2"   | 0.2" | 4.3"  | 4.3" | 0.9" | 0.8" | 2.1" | 2.0" | 1.1" | 1.5" | 1.9" | 3.5" | 3.2" | 0.7" | 1.1" | 1.9" | 1.5" | 1.1" |
| Snow                          | 2.5" |      | 1.4" | 5.3" | 15.5" | 6.5" |      | 8"   |      | 2"   | 16"  | 28"  | 16"  | 18"  | 6"   | 17"  | 3"   | 2"   | 6"   |      |

## GOLF - NOVEMBER

**Rounds played** were up 1,164% for the month, and are up 22% for the year

**Green Fee revenue** was up 1,883% for the month, and is up 27% for the year

**Driving Range revenue** was up 1,270% for the month, and is up 20% for the year

**Motor Car revenue** was down 7,570% for the month, and is up 18% for the year

**Pro Shop sales** were up 149% for the month, and are flat for the year

**Overall Golf revenues** were up 1,358% for the month, and are up 22% for the year

| Golf Revenue November                                           |               |               |               |               |               |               |               |               |               |                |
|-----------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
|                                                                 | 2011          | 2012          | 2013          | 2014          | 2015          | 2016          | 2017          | 2018          | 2019          | 2020           |
| Rounds                                                          | 2,497         | 2,003         | 1,110         | 1,028         | 2,401         | 2,721         | 1,091         | 457           | 418           | 5,285          |
| Green Fees                                                      | 45,127        | 40,758        | 21,967        | 18,154        | 42,317        | 52,351        | 17,587        | 9,877         | 5,747         | 113,993        |
| Driving Range                                                   | 3,129         | 577           | 2,073         | 1,825         | 4,597         | 5,115         | 1,723         | 984           | 1,296         | 17,756         |
| Pro Shop                                                        | 8,167         | 4,927         | 5,652         | 5,470         | 8,646         | 9,101         | 2,157         | 1,391         | 2,928         | 7,279          |
| Carts                                                           | 13,541        | 10,343        | 6,333         | 5,682         | 15,978        | 18,424        | 5,060         | 2,156         | 452           | 34,670         |
| Resident Cards                                                  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 20             |
| Miscellaneous                                                   | 5,049         | 1,283         | 3,321         | 2,778         | 6,208         | 4,793         | 1,106         | 751           | 1,664         | 2,469          |
| <b>Total Revenue</b>                                            | <b>75,011</b> | <b>57,804</b> | <b>38,958</b> | <b>33,908</b> | <b>77,747</b> | <b>89,783</b> | <b>27,633</b> | <b>15,159</b> | <b>12,087</b> | <b>176,186</b> |
| <i>2020 was the BEST November for golf in the last 10 years</i> |               |               |               |               |               |               |               |               |               |                |

| Golf Revenue December |               |               |                |               |                |                |                |                |               |               |
|-----------------------|---------------|---------------|----------------|---------------|----------------|----------------|----------------|----------------|---------------|---------------|
|                       | 2011          | 2012          | 2013           | 2014          | 2015           | 2016           | 2017           | 2018           | 2019          | 2020          |
| Rounds                | 348           | 994           | 15             | 378           | 612            | 18             | 499            | 67             | 260           | 366           |
| Green Fees            | 56,563        | 71,007        | 93,621         | 71,219        | 110,688        | 97,043         | 172,228        | 174,850        | 90,293        | 52,739        |
| Driving Range         | 246           | 0             | 159            | 912           | 884            | 19             | 1,051          | 301            | 1,329         | 1,322         |
| Pro Shop              | 9,112         | 4,302         | 7,775          | 7,884         | 9,912          | 6,589          | 9,521          | 6,253          | 5,194         | 4,106         |
| Carts                 | 0             | 5,178         | 0              | 1,164         | 2,014          | 76             | 3,500          | 0              | 0             | 0             |
| Resident Cards        | 0             | 0             | 0              | 0             | 20             | 0              | 20             | 0              | 0             | 0             |
| Miscellaneous         | 292           | 1,429         | 63             | 298           | 310            | 741            | 1,338          | 474            | 732           | 106           |
| <b>Total Revenue</b>  | <b>66,227</b> | <b>91,805</b> | <b>101,618</b> | <b>81,477</b> | <b>123,828</b> | <b>104,469</b> | <b>187,658</b> | <b>181,878</b> | <b>97,547</b> | <b>58,272</b> |

## GOLF – YEAR END TOTALS

**Rounds played** were up 22% for the year

**Green Fee revenue** was up 23% for the year

**Driving Range revenue** was up 20% for the year

**Motor cart revenue** was up 18% for the year

**Pro Shop sales** were down 1% for the year

**Overall Golf revenues** were up 20% for the year

A determined and hearty 102 golfers participated in the **10<sup>th</sup> Annual Iron Man Open**, scheduled for Sunday, November 15, which turned out to be one of the few poor weather days of the month, as golfers battled the biting winds and temperatures struggling to reach 50°. The traditional post event gathering and selection of prizes was eliminated to due COVID restrictions. Prizes were selected online.

Outings accounted for only 3.7% of golf revenues for the year, contributing \$107,238 in 2020, versus \$286,686 (11%) a year ago. State restrictions, accompanied by general lack of group events, contributed to the reduction in revenues.

Preparations for the annual Holiday Open House were scrapped for 2020, due to COVID restrictions.

## **GOLF COURSE AND GROUNDS**

### **NOVEMBER ACTIVITY**

#### **GROUNDS**

1. Leave cleanup winding down, course is very clean for this time of year
2. Dead tree removal from 2green /3 tee 9 Hole, removed dead pines from 5 tee 9 Hole
3. Greens sprayed for Snow Mold and *Poa annua* seed head suppression
4. Fairways, Tees, and driving range tee sprayed for snow mold
5. Continued flail mowing of “native areas”
6. Continued hand work clean-up in native areas
7. Over seeded thin areas in the rough, tees, fairways
8. Irrigation system winterized
9. Superintendent and Assistants have taken online training for Irrigation Software.
10. Christmas lights hung on outside areas (Nothing inside due to Covid closure)

#### **Mechanical and Building Maintenance**

1. 10 pieces of equipment were repaired and/or serviced.
2. Furnace/AC replaced at Grounds Maintenance
3. All Furnaces and A/C Units inspected before winter, prompting replacement of 2 units (1 @ Grounds, 1 @ Clubhouse)
4. Full scale reel grinding has started
5. Maintenance equipment and buildings cleaned, and power washed
6. Heater in Sprinkler room repaired.
7. Heater for chemical storage area replaced

#### **Horticulture/Conservation**

1. Continue weed removal and bed clean-up, leave removal
2. Removing dead bushes
3. Parking Lot at Lambert Lake had 2 semi loads of gravel added, smoothed and rolled with the help of Public Works

## DECEMBER ACTIVITY

### Grounds

11. All course accessories in, temporary pins out on 9 hole
12. Greens & Tees top dressed and gypsum applied
13. Cover applied to south side of 11 Tee to promote recovery
14. Continued flail mowing of "native areas"
15. Seeded into are around halfway/13/7
16. Continued online training for Irrigation Software.
17. Removed 6 dead ash trees between 2 and 3 on the nine hole
18. Attending online education seminars
19. Rotary Citrus Sale
20. Snow removal as required

### Mechanical and Building Maintenance

8. 4 pieces of equipment were repaired and/or serviced.
9. Working on possible plans for halfway house improvements
10. Demolition of Halfway bathrooms started
11. Ordered Split A/C Heater units for starter huts

### Horticulture/Conservation

4. Planning for Landscape improvements around clubhouse
5. Planning for hanging baskets at circle drive
6. Pruning and cleaning of Tropical plants in Basement

## RESERVE 22

| RESERVE 22 - NOVEMBER   |                |               |               | Year to Date     |                  |               |
|-------------------------|----------------|---------------|---------------|------------------|------------------|---------------|
|                         | 2019           | 2020          | +/-           | 2019             | 2020             | +/-           |
| Restaurant & Bar        | 77,846         | 80,841        | 3.8%          | 1,524,620        | 1,437,072        | -5.7%         |
| Banquets                | 31,100         | 4,285         | -86.2%        | 598,039          | 213,779          | -64.3%        |
| from Outings            | 1,454          | 2,601         | 78.9%         | 142,710          | 17,129           | -88.0%        |
| Beverage Cart           | 0              | 2,946         |               | 66,440           | 88,328           | 32.9%         |
| Halfway House           | 25             | 5,967         | 23681.1%      | 97,730           | 117,695          | 20.4%         |
| Golf Express            | 172            | 1,466         | 751.6%        | 28,598           | 33,798           | 18.2%         |
| <b>Total Reserve 22</b> | <b>112,143</b> | <b>95,542</b> | <b>-14.8%</b> | <b>2,318,428</b> | <b>1,890,653</b> | <b>-18.5%</b> |

With indoor dining and bar operations virtually shut down, Reserve 22 staff rented tents to offer much coveted outdoor dining. Aided by the mild first half of the month, the main patio remained active, and achieved a 4% increase in sales compared to 2019. Without the customary 200+ guests who enjoy a traditional **Thanksgiving** Buffet, Chef Tom instead offered an all-inclusive take out menu for 2020.

Thanksgiving Day sales increased by 25% over last year's sales.

Banquet sales, however, continued to be almost non-existent, due to restrictions, and the tented option was not nearly as popular.

| RESERVE 22 - DECEMBER   |                |               |               | Year to Date     |                  |               |
|-------------------------|----------------|---------------|---------------|------------------|------------------|---------------|
|                         | 2019           | 2020          | +/-           | 2019             | 2020             | +/-           |
| Restaurant & Bar        | 87,403         | 20,955        | -76.0%        | 1,612,023        | 1,458,027        | -9.6%         |
| Banquets                | 80,220         | 0             | -100.0%       | 678,259          | 213,779          | -68.5%        |
| from Outings            | 0              | 0             |               | 142,710          | 17,129           | -88.0%        |
| Beverage Cart           | 0              | 0             |               | 66,440           | 88,328           | 32.9%         |
| Halfway House           | 0              | 0             |               | 97,730           | 117,695          | 20.4%         |
| Golf Express            | 68             | 109           | 58.9%         | 28,666           | 33,907           | 18.3%         |
| <b>Total Reserve 22</b> | <b>180,199</b> | <b>20,956</b> | <b>-88.4%</b> | <b>2,498,627</b> | <b>1,911,609</b> | <b>-23.5%</b> |

The seasonal threat of snow forced the removal of the patio tents in December, as staff reverted to 100% take out only. Last year's **"Holiday Pop Up Bar"**, which generated quite a buzz for the holiday season, would have to be scrapped, and revenues declined sharply for the month. A creative take-out menu produced \$6,400 in **Christmas Dinner** sales.

With the normally reliable **Holiday Parties** in the Blue Heron Room, **Breakfast with Santa**, and **New Year's Eve** promotions cancelled, Reserve 22 revenues fell almost 88% for the month, as the take-out business was slow to catch on. Staff will continue to work to attract curbside business through the winter, offering dinner only service Wednesday through Sunday.

## 2020 in Review

Unusual and challenging to say the least, 2020 offered many surprises for Village Links and Reserve 22 staff. On the heels of 2-1/2 years of the rainiest seasons in Chicago area history, our weather dependent business was facing a looming cash deficit for the first time in its 52 year history. The ever changing rules and regulations imposed by state officials to offer safe activity amid an unrelenting pandemic forced staff in all areas to think of ways to continue to operate efficiently.

First Year Golf Course Superintendent Andrew Cross quickly made adjustments to operational procedures, and replaced some outdated and failing equipment which allowed him to provide excellent playing conditions, despite a 22% increase in golfer traffic, and a 30% reduction in his available labor force.

The Golf Staff practically reorganized their entire operation, and re-trained staff, in order to provide contactless check in procedures, sanitized golf carts, hand carts, range baskets, POS equipment, and everything else. In doing this, they eliminated some positions, and operated more efficiently, all while serving a robust 22% increase in volume. They were very innovative in the way they checked in guests for play, moving points of sale to the first tees, and introducing a free app which actually allowed for golfers to skip the check in procedure altogether. In spite of missing 6 full weeks of play, with another 4 weeks restricted to 33% capacity, favorable weather patterns and pent up demand allowed revenues in all areas to increase sharply from a year ago, with green fee revenue topping \$2 million for the first time ever.

As has been well documented, the restaurant and bar industry are among those most impacted by the restrictions placed to combat the spread of the virus. With indoor activity virtually shut down, many restaurants have likely closed their doors for good. Reserve 22 was uniquely positioned to continue operations with its popular and award winning outdoor dining, once permitted in late May. Staff took full advantage of the opportunity, expanding available seating to accommodate the spike in popularity. While our kitchen was pushed to the limit, staff did a great job keeping up with the increased volume. Even without indoor service, restaurant and bar revenues soared more than 20%. Overall profitability suffered, however, due to the absence of the more highly profitable banquet and events business. Overall, in the absence of an unusually high unemployment claims charge, Reserve 22 was able to operate at nearly the break-even point.

Staff looks forward to the 2021 season with great anticipation, taking what we've learned and accomplished to the next level, in continuing to ***“Enhance Glen Ellyn community living by offering outstanding recreational and dining opportunities, while providing storm-water protection, at no cost to the taxpayer”.***

#### **UPCOMING MEETING TOPICS**

##### FEBRUARY 26 – Regular Meeting

- Reserve 22 Presentation – F&B Director, Brad Chapple

##### MARCH 26 – Regular Meeting

- Golf Operations Presentation – Director of Golf, Noel Allen

##### APRIL 30 – Regular Meeting

- Golf and Grounds Presentation – Golf Course Superintendent, Andrew Cross



**Glen Ellyn Recreation  
Commission**  
535 Duane Street  
Glen Ellyn, IL 60137

Meeting 1/29/2021 7:00 AM  
Department: Village Links  
Department Head: Jeff Vesevick  
Category: Discussion Item  
Prepared By: Brad Chapple

**AGENDA ITEM (ID  
# 2021-864)**

**DOC ID: 2021-864**

## **Reserve 22 - Brad Chapple**

### **Statement of the Issue:**

### **Analysis:**

### **Budget Impact:**

### **Action Requested:**

### **Attachments:**



**Glen Ellyn Recreation  
Commission**  
535 Duane Street  
Glen Ellyn, IL 60137

Meeting 1/29/2021 7:00 AM  
Department: Village Links  
Department Head: Jeff Vesevick  
Category: Report  
Prepared By: Ann Pedersen

**AGENDA ITEM (ID # 2021-  
865)**

**DOC ID: 2021-865**

## **Financial - Jeff Vesevick**

### **Statement of the Issue:**

### **Analysis:**

### **Budget Impact:**

### **Action Requested:**

### **Attachments:**



**Glen Ellyn Recreation  
Commission**  
535 Duane Street  
Glen Ellyn, IL 60137

Meeting 1/29/2021 7:00 AM  
Department: Village Links  
Department Head: Jeff Vesevick  
Category: Report  
Prepared By: Ann Pedersen

**AGENDA ITEM (ID # 2021-  
867)**

**DOC ID: 2021-867**

## **Village Links/Reserve 22 - Financial Statements - November 2020**

### **Statement of the Issue:**

### **Analysis:**

### **Budget Impact:**

### **Action Requested:**

### **Attachments:**

1. Village Links - Financial Statements - November 2020

**VILLAGE LINKS / RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of November 30, 2020**

| ORG                      | DESCRIPTION             | 2020<br>BUDGET | MONTH       |              |            |        | YEAR-TO-DATE |              |              |        |
|--------------------------|-------------------------|----------------|-------------|--------------|------------|--------|--------------|--------------|--------------|--------|
|                          |                         |                | 2020        | 2019         | DIFF       | % DIFF | 2020         | 2019         | DIFF         | % DIFF |
| REVENUES:                |                         |                |             |              |            |        |              |              |              |        |
| 5500                     | Village Links Revenues  | \$ 2,997,700   | \$ 176,479  | \$ 13,298    | \$ 163,181 | 1227%  | \$ 3,161,005 | \$ 2,603,728 | \$ 557,276   | 21%    |
| 5520                     | Reserve 22 Revenues     | 2,733,000      | 96,157      | 113,762      | (17,606)   | -15%   | 1,922,732    | 2,432,289    | (509,557)    | -21%   |
| Total Revenues           |                         | \$ 5,730,700   | \$ 272,636  | \$ 127,061   | \$ 145,576 | 115%   | \$ 5,083,737 | \$ 5,036,017 | \$ 47,720    | 1%     |
| EXPENDITURES:            |                         |                |             |              |            |        |              |              |              |        |
| 55700                    | Administration          | \$ 457,977     | \$ 35,874   | \$ 33,814    | \$ 2,060   | 6%     | \$ 408,443   | \$ 378,941   | \$ 29,502    | 8%     |
| 55710                    | Golf Course Maintenance | 820,822        | 63,048      | 65,475       | (2,428)    | -4%    | 725,421      | 736,311      | (10,890)     | -1%    |
| 55720                    | Golf Services           | 725,176        | 56,193      | 34,936       | 21,257     | 61%    | 653,422      | 673,398      | (19,975)     | -3%    |
| 55730                    | Reserve 22              | 2,452,699      | 139,450     | 142,359      | (2,909)    | -2%    | 1,902,713    | 2,314,426    | (411,713)    | -18%   |
| 55740                    | Stormwater Management   | 28,823         | 2,159       | 277          | 1,882      | 679%   | 7,237        | 19,880       | (12,643)     | -64%   |
| 55750                    | Pro Shop Merchandise    | 157,234        | 10,753      | 5,257        | 5,497      | 105%   | 131,963      | 132,127      | (164)        | 0%     |
| 55780                    | Motorized Carts         | 43,448         | 2,379       | 1,737        | 642        | 37%    | 44,235       | 39,425       | 4,810        | 12%    |
| 557X5                    | Mechanical Maintenance  | 184,873        | 17,249      | 6,705        | 10,543     | 157%   | 147,500      | 167,692      | (20,192)     | -12%   |
| Total Operating Expenses |                         | \$ 4,871,052   | \$ 327,104  | \$ 290,560   | \$ 36,544  | 13%    | \$ 4,020,935 | \$ 4,462,201 | \$ (441,266) | -10%   |
| Operating Income (Loss)  |                         | \$ 859,648     | \$ (54,468) | \$ (163,499) | \$ 109,032 | -67%   | \$ 1,062,802 | \$ 573,817   | \$ 488,985   | 85%    |
|                          |                         |                |             |              |            |        |              |              |              |        |
| Debt Service             |                         | 657,696        | -           | -            | -          | 0%     | 51,348       | 59,035       | (7,688)      | -13%   |
| Capital Expenditures     |                         | 192,000        | -           | 3,760        | (3,760)    | -100%  | 93,045       | 263,428      | (170,383)    | -65%   |
| CHANGE IN NET POSITION   |                         | \$ 9,952       | \$ (54,468) | \$ (167,260) | \$ 112,792 | -67%   | \$ 918,409   | \$ 251,353   | \$ 667,056   | 265%   |

**KEY METRICS**

|                                         |             |          |          |        |     |     |     |  |  |
|-----------------------------------------|-------------|----------|----------|--------|-----|-----|-----|--|--|
|                                         | <u>Goal</u> |          |          |        |     |     |     |  |  |
| Personnel Expenses as % of Sales        | 48%         | 68%      | 133%     | -65%   | 44% | 48% | -3% |  |  |
| Cash Balance (End of Month, in \$000's) | \$ 1,218    | \$ 1,562 | \$ 1,212 | \$ 350 |     |     |     |  |  |

**VILLAGE LINKS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**GOLF**  
(Including Administration, Grounds, & Mechanical Maintenance)  
**As of November 30, 2020**

| ORG/<br>OBJECT | DESCRIPTION                               | 2020<br>BUDGET      | MONTH              |                     |                   |              | YEAR-TO-DATE        |                     |                    |             |
|----------------|-------------------------------------------|---------------------|--------------------|---------------------|-------------------|--------------|---------------------|---------------------|--------------------|-------------|
|                |                                           |                     | 2020               | 2019                | DIFF              | % DIFF       | 2020                | 2019                | DIFF               | % DIFF      |
| 5500           | <b>VILLAGE LINKS REVENUES:</b>            |                     |                    |                     |                   |              |                     |                     |                    |             |
| 440550         | Green Fees                                | \$ 1,850,000        | \$ 114,017         | \$ 5,747            | \$ 108,270        | 1884%        | \$ 2,043,963        | \$ 1,614,817        | \$ 429,147         | 27%         |
| 440554         | Pro Shop - Sales                          | 180,000             | 7,286              | 2,928               | 4,357             | 149%         | 142,979             | 142,917             | 62                 | 0%          |
| 440555         | Motor Carts                               | 525,000             | 34,682             | 452                 | 34,230            | 7573%        | 520,855             | 440,034             | 80,821             | 18%         |
| 440556         | Driving Range                             | 285,000             | 17,777             | 1,296               | 16,481            | 1272%        | 310,742             | 258,074             | 52,668             | 20%         |
| 440557         | Resident Cards                            | 32,000              | 20                 | -                   | 20                | 0%           | 32,360              | 31,110              | 1,250              | 4%          |
| 460100         | Investment Income                         | 13,200              | 16                 | 1,024               | (1,008)           | -98%         | 2,360               | 10,316              | (7,956)            | -77%        |
| 489000         | Miscellaneous Revenue                     | 112,500             | 2,767              | 1,894               | 873               | 46%          | 108,512             | 106,521             | 1,991              | 2%          |
| 489100         | Miscellaneous - Over/Short                | -                   | (85)               | (43)                | (42)              | 98%          | (767)               | (61)                | (706)              | 1155%       |
|                | <b>Total Revenues</b>                     | <b>\$ 2,997,700</b> | <b>\$ 176,479</b>  | <b>\$ 13,298</b>    | <b>\$ 163,181</b> | <b>1227%</b> | <b>\$ 3,161,005</b> | <b>\$ 2,603,728</b> | <b>\$ 557,276</b>  | <b>21%</b>  |
|                | <b>COST OF GOODS SOLD:</b>                |                     |                    |                     |                   |              |                     |                     |                    |             |
| 520945         | Cost of Goods Sold - Pro Shop             | \$ 126,000          | \$ 8,440           | \$ 2,956            | \$ 5,484          | 186%         | \$ 103,871          | \$ 105,196          | \$ (1,325)         | -1%         |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 126,000</b>   | <b>\$ 8,440</b>    | <b>\$ 2,956</b>     | <b>\$ 5,484</b>   | <b>186%</b>  | <b>\$ 103,871</b>   | <b>\$ 105,196</b>   | <b>\$ (1,325)</b>  | <b>-1%</b>  |
|                | <b>Gross Profit</b>                       | <b>\$ 2,871,700</b> | <b>\$ 168,039</b>  | <b>\$ 10,343</b>    | <b>\$ 157,697</b> | <b>1525%</b> | <b>\$ 3,057,133</b> | <b>\$ 2,498,532</b> | <b>\$ 558,601</b>  | <b>22%</b>  |
|                | <b>OTHER OPERATING EXPENSES:</b>          |                     |                    |                     |                   |              |                     |                     |                    |             |
| 510100         | Salaries - Pensionable                    | \$ 898,265          | \$ 66,165          | \$ 65,152           | \$ 1,012          | 2%           | \$ 793,887          | \$ 756,923          | \$ 36,965          | 5%          |
| 510120         | Salaries - Non-Pensionable                | 168,200             | 13,676             | 5,102               | 8,574             | 168%         | 177,440             | 207,724             | (30,284)           | -15%        |
| 510200         | Salaries - Overtime                       | 4,500               | 580                | 156                 | 424               | 272%         | 4,101               | 5,872               | (1,771)            | -30%        |
| 510400         | FICA Taxes                                | 81,928              | 5,921              | 5,227               | 694               | 13%          | 72,261              | 72,740              | (479)              | -1%         |
| 510500         | IMRF                                      | 81,653              | 5,788              | 4,520               | 1,267             | 28%          | 69,529              | 52,777              | 16,752             | 32%         |
| 590600         | Health Insurance                          | 132,375             | 10,355             | 9,839               | 516               | 5%           | 122,586             | 106,613             | 15,973             | 15%         |
| 52XXXX         | Contractual Services                      | 630,932             | 55,480             | 33,708              | 21,771            | 65%          | 538,403             | 551,982             | (13,579)           | -2%         |
| 53XXXX         | Commodities                               | 294,500             | 21,251             | 21,542              | (291)             | -1%          | 236,143             | 287,948             | (51,805)           | -18%        |
|                | <b>Total Operating Expenses</b>           | <b>\$ 2,292,353</b> | <b>\$ 179,214</b>  | <b>\$ 145,246</b>   | <b>\$ 33,969</b>  | <b>23%</b>   | <b>\$ 2,014,350</b> | <b>\$ 2,042,578</b> | <b>\$ (28,228)</b> | <b>-1%</b>  |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 579,347</b>   | <b>\$ (11,175)</b> | <b>\$ (134,903)</b> | <b>\$ 123,728</b> | <b>-92%</b>  | <b>\$ 1,042,783</b> | <b>\$ 455,954</b>   | <b>\$ 586,829</b>  | <b>129%</b> |
|                | <b>Operating Income (Loss) Percentage</b> | <b>19%</b>          | <b>-6%</b>         | <b>-1014%</b>       |                   |              | <b>33%</b>          | <b>18%</b>          |                    |             |

**KEY METRICS**

|                                  | <u>Goal</u> |          |          |         |          |          |           |  |  |
|----------------------------------|-------------|----------|----------|---------|----------|----------|-----------|--|--|
| Rounds Played                    | 70,000      | 5,287    | 418      | 4,869   | 74,528   | 61,064   | 13,464    |  |  |
| Revenue Per Round                | \$ 42.82    | \$ 33.38 | \$ 31.81 | \$ 1.57 | \$ 42.41 | \$ 42.64 | \$ (0.23) |  |  |
| Resident Cards Sold              | N/A         | 1        | -        | 1       | 2,560    | 2,456    | 104       |  |  |
| Cost of Goods Sold % - Pro Shop  | 70%         | 116%     | 101%     | 15%     | 73%      | 74%      | -1%       |  |  |
| Personnel Expenses as % of Sales | 46%         | 58%      | 677%     | -619%   | 39%      | 46%      | -7%       |  |  |

VILLAGE LINKS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
GOLF  
(Including Administration, Grounds, & Mechanical Maintenance)  
As of November 30, 2020

| ORG/<br>OBJECT                                                                                                | DESCRIPTION | 2020<br>BUDGET | MONTH    |          |        |        | YEAR-TO-DATE |            |          |        |
|---------------------------------------------------------------------------------------------------------------|-------------|----------------|----------|----------|--------|--------|--------------|------------|----------|--------|
|                                                                                                               |             |                | 2020     | 2019     | DIFF   | % DIFF | 2020         | 2019       | DIFF     | % DIFF |
| <u><b>MISCELLANEOUS REVENUE</b></u>                                                                           |             |                |          |          |        |        |              |            |          |        |
| Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories: |             |                |          |          |        |        |              |            |          |        |
| Handicaps                                                                                                     |             |                | \$ -     | \$ -     | \$ -   |        | \$ 37,280    | \$ 37,535  | \$ (255) |        |
| Hand Cart Rentals                                                                                             |             |                | 1,706    | 221      | 1,485  |        | 22,568       | 22,902     | (334)    |        |
| Adult & Junior Golf Lessons                                                                                   |             |                | -        | -        | -      |        | 38,990       | 24,701     | 14,289   |        |
| Golf Club Rentals                                                                                             |             |                | -        | -        | -      |        | 720          | 4,590      | (3,870)  |        |
| Golf Club Repairs                                                                                             |             |                | -        | 94       | (94)   |        | 515          | 3,647      | (3,132)  |        |
| Locker Rentals                                                                                                |             |                | -        | -        | -      |        | 2,800        | 3,200      | (400)    |        |
| Illinois Sales Tax (1.75%)                                                                                    |             |                | 281      | 208      | 73     |        | 2,732        | 3,239      | (507)    |        |
| Glen Ellyn Food & Beverage Tax (1%)                                                                           |             |                | 17       | 22       | (4)    |        | 124          | (7)        | 130      |        |
| Misc. Tournament Prize                                                                                        |             |                | -        | -        | -      |        | 638          | -          | 638      |        |
| Memorial Tree Donation                                                                                        |             |                | -        | -        | -      |        | -            | 500        | (500)    |        |
| FootGolf Ball Rentals                                                                                         |             |                | -        | -        | -      |        | 70           | 270        | (200)    |        |
| ATM Machine Commission                                                                                        |             |                | -        | 27       | (27)   |        | 28           | 234        | (206)    |        |
| Miscellaneous                                                                                                 |             |                | 763      | 1,323    | (560)  |        | 2,048        | 5,710      | (3,662)  |        |
| Total                                                                                                         |             | \$ 112,500     | \$ 2,767 | \$ 1,894 | \$ 873 |        | \$ 108,512   | \$ 106,521 | \$ 1,991 |        |

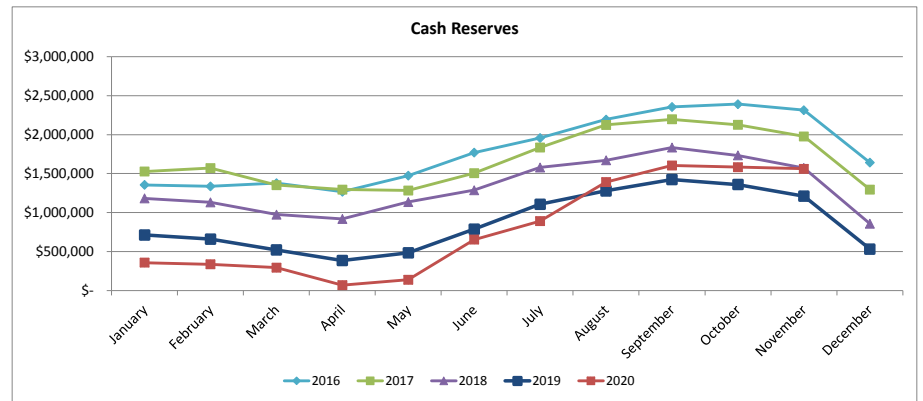
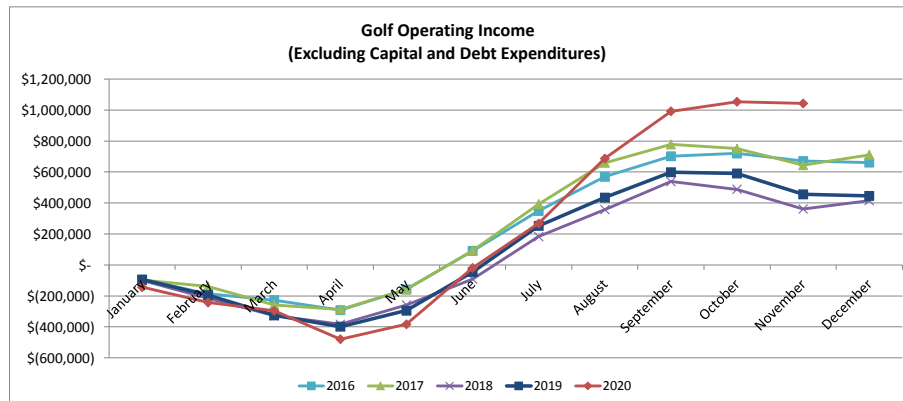
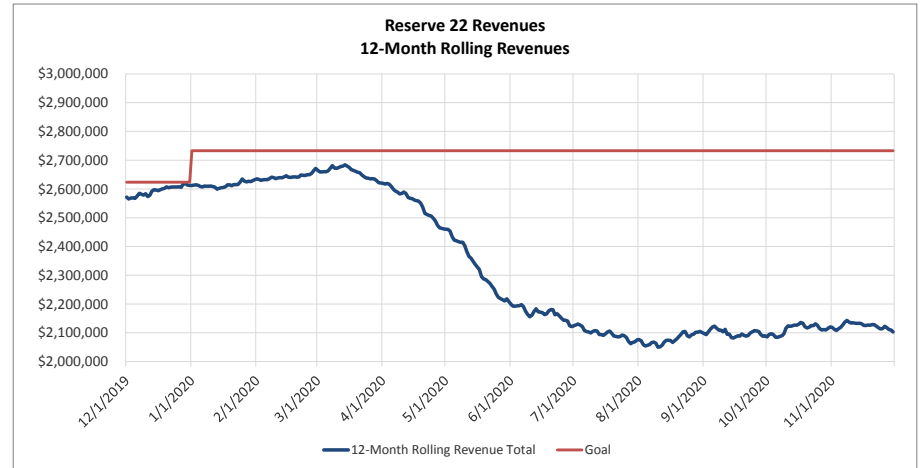
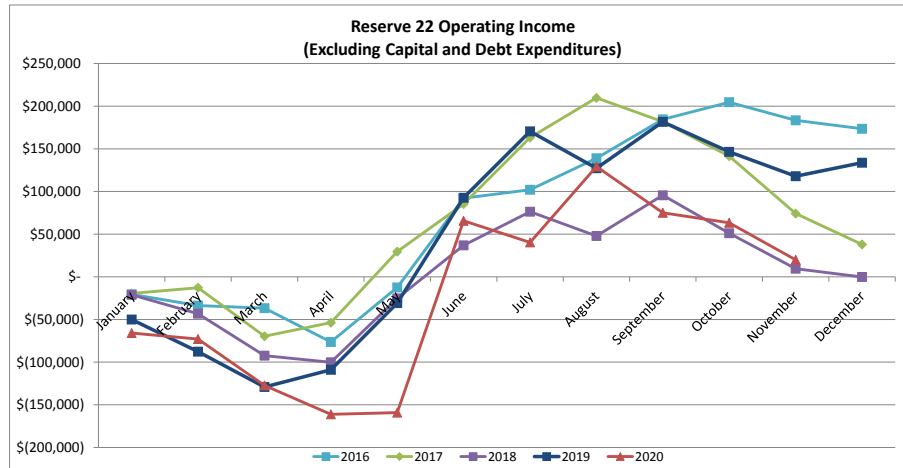
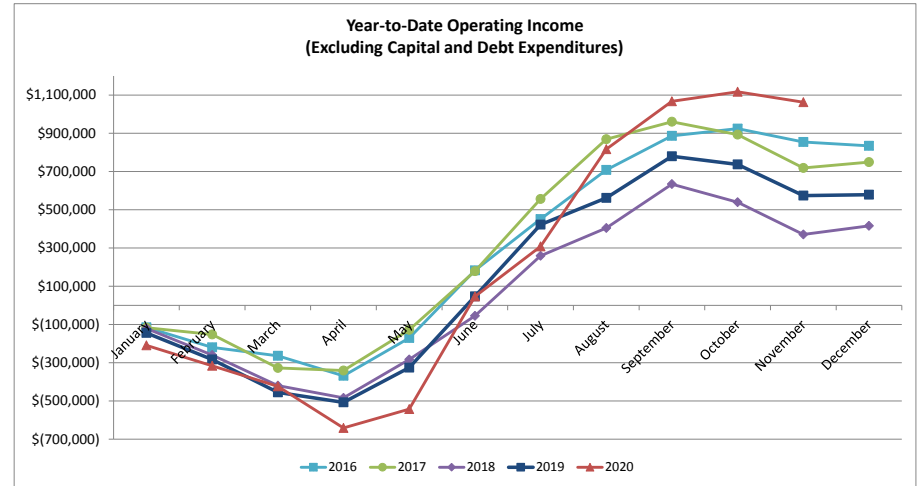
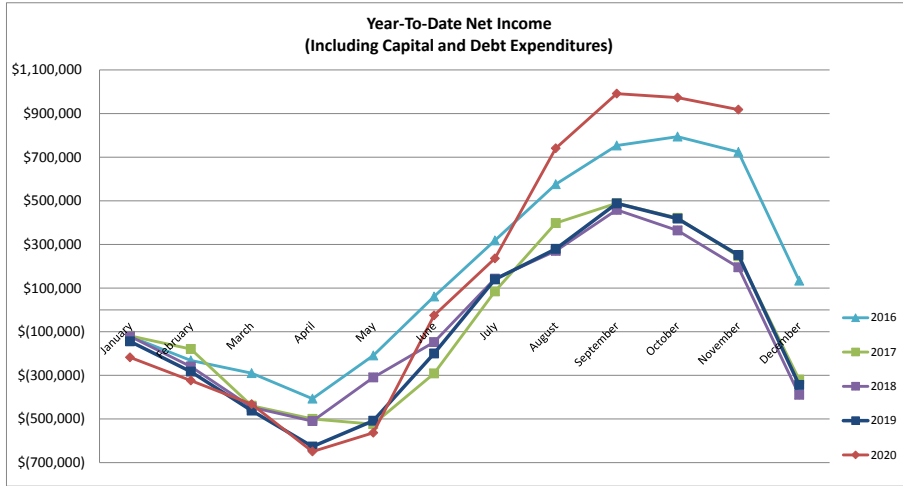
**RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of November 30, 2020**

| ORG/<br>OBJECT | DESCRIPTION                               | 2020<br>BUDGET      | MONTH              |                    |                    |             | YEAR-TO-DATE        |                     |                     |             |
|----------------|-------------------------------------------|---------------------|--------------------|--------------------|--------------------|-------------|---------------------|---------------------|---------------------|-------------|
|                |                                           |                     | 2020               | 2019               | DIFF               | % DIFF      | 2020                | 2019                | DIFF                | % DIFF      |
| 5520           | <b>RESERVE 22 REVENUES:</b>               |                     |                    |                    |                    |             |                     |                     |                     |             |
| 441100         | Food                                      | \$ 1,500,000        | \$ 56,298          | \$ 68,744          | \$ (12,446)        | -18%        | \$ 1,028,066        | \$ 1,338,804        | \$ (310,737)        | -23%        |
| 441101         | Liquor                                    | 260,000             | 9,858              | 10,537             | (679)              | -6%         | 206,373             | 229,356             | (22,983)            | -10%        |
| 441102         | Beer                                      | 485,000             | 18,346             | 11,571             | 6,775              | 59%         | 389,957             | 452,629             | (62,671)            | -14%        |
| 441103         | Wine                                      | 235,000             | 7,948              | 15,135             | (7,186)            | -47%        | 169,004             | 204,749             | (35,745)            | -17%        |
| 441104         | NA Beverages                              | 85,000              | 2,946              | 1,951              | 996                | 51%         | 80,153              | 79,515              | 639                 | 1%          |
| 441106         | Room Charges                              | 4,000               | -                  | -                  | -                  | 0%          | 4,852               | 5,375               | (523)               | -10%        |
| 441107         | Service Charges                           | 160,000             | 723                | 5,759              | (5,036)            | -87%        | 42,622              | 118,203             | (75,581)            | -64%        |
| 489000         | Miscellaneous Revenue                     | 4,000               | 38                 | 66                 | (29)               | -43%        | 1,705               | 3,660               | (1,955)             | -53%        |
|                | <b>Total Revenues</b>                     | <b>\$ 2,733,000</b> | <b>\$ 96,157</b>   | <b>\$ 113,762</b>  | <b>\$ (17,606)</b> | <b>-15%</b> | <b>\$ 1,922,732</b> | <b>\$ 2,432,289</b> | <b>\$ (509,557)</b> | <b>-21%</b> |
| 55730          | <b>COST OF GOODS SOLD:</b>                |                     |                    |                    |                    |             |                     |                     |                     |             |
| 530400         | Cost of Goods Sold - Beer                 | \$ 121,250          | \$ 4,772           | \$ 6,907           | \$ (2,135)         | -31%        | \$ 97,514           | \$ 113,354          | \$ (15,840)         | -14%        |
| 530401         | Cost of Goods Sold - Wine                 | 68,150              | 5,574              | 4,885              | 688                | 14%         | 51,297              | 64,935              | (13,639)            | -21%        |
| 530402         | Cost of Goods Sold - Liquor               | 46,800              | 8,383              | 4,430              | 3,954              | 89%         | 49,475              | 56,519              | (7,044)             | -12%        |
| 530405         | Cost of Goods Sold - NA Beverages         | 28,050              | 2,327              | 1,467              | 860                | 59%         | 40,407              | 46,713              | (6,306)             | -14%        |
| 530420         | Cost of Goods Sold - Food                 | 495,000             | 17,191             | 21,289             | (4,098)            | -19%        | 343,722             | 486,175             | (142,453)           | -29%        |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 759,250</b>   | <b>\$ 38,247</b>   | <b>\$ 38,977</b>   | <b>\$ (730)</b>    | <b>-2%</b>  | <b>\$ 582,415</b>   | <b>\$ 767,697</b>   | <b>\$ (185,282)</b> | <b>-24%</b> |
|                | <b>Gross Profit</b>                       | <b>\$ 1,973,750</b> | <b>\$ 57,910</b>   | <b>\$ 74,785</b>   | <b>\$ (16,875)</b> | <b>-23%</b> | <b>\$ 1,340,317</b> | <b>\$ 1,664,593</b> | <b>\$ (324,275)</b> | <b>-19%</b> |
|                | <b>Gross Profit Percentage</b>            | <b>72%</b>          | <b>60%</b>         | <b>66%</b>         |                    |             | <b>70%</b>          | <b>68%</b>          |                     |             |
| 55730          | <b>OTHER OPERATING EXPENSES:</b>          |                     |                    |                    |                    |             |                     |                     |                     |             |
| 510100         | Salaries - Pensionable                    | \$ 640,000          | \$ 37,678          | \$ 44,954          | \$ (7,276)         | -16%        | \$ 479,984          | \$ 589,626          | \$ (109,643)        | -19%        |
| 510120         | Salaries - Non-Pensionable                | 465,000             | 28,366             | 19,609             | 8,758              | 45%         | 337,617             | 386,584             | (48,966)            | -13%        |
| 510200         | Salaries - Overtime                       | 5,000               | 542                | -                  | 542                | 0%          | 9,168               | 16,942              | (7,774)             | -46%        |
| 510399         | Tips Paid Through Payroll                 | -                   | 1,636              | (3,811)            | 5,447              | -143%       | 2,218               | (1,619)             | 3,836               | -237%       |
| 510400         | FICA Taxes                                | 115,440             | 6,354              | 5,707              | 648                | 11%         | 83,870              | 95,751              | (11,881)            | -12%        |
| 510500         | IMRF                                      | 58,176              | 4,028              | 3,427              | 602                | 18%         | 51,679              | 47,640              | 4,039               | 8%          |
| 590600         | Health Insurance                          | 86,200              | 5,574              | 4,877              | 696                | 14%         | 62,358              | 68,264              | (5,906)             | -9%         |
| 52XXXX         | Contractual Services                      | 178,883             | 6,579              | 12,045             | (5,466)            | -45%        | 193,024             | 175,451             | 17,573              | 10%         |
| 53XXXX         | Commodities                               | 144,750             | 10,445             | 16,574             | (6,129)            | -37%        | 100,381             | 168,091             | (67,710)            | -40%        |
|                | <b>Total Operating Expenses</b>           | <b>\$ 1,693,449</b> | <b>\$ 101,203</b>  | <b>\$ 103,382</b>  | <b>\$ (2,179)</b>  | <b>-2%</b>  | <b>\$ 1,320,298</b> | <b>\$ 1,546,730</b> | <b>\$ (226,432)</b> | <b>-15%</b> |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 280,301</b>   | <b>\$ (43,293)</b> | <b>\$ (28,596)</b> | <b>\$ (14,697)</b> | <b>51%</b>  | <b>\$ 20,019</b>    | <b>\$ 117,863</b>   | <b>\$ (97,844)</b>  | <b>-83%</b> |
|                | <b>Operating Income (Loss) Percentage</b> | <b>10%</b>          | <b>-45%</b>        | <b>-25%</b>        |                    |             | <b>1%</b>           | <b>5%</b>           |                     |             |

RESERVE 22  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
As of November 30, 2020

| ORG/<br>OBJECT                                                     | DESCRIPTION | 2020<br>BUDGET | MONTH  |        |        |         | YEAR-TO-DATE |          |      |           |           |           |           |           |           |      |
|--------------------------------------------------------------------|-------------|----------------|--------|--------|--------|---------|--------------|----------|------|-----------|-----------|-----------|-----------|-----------|-----------|------|
|                                                                    |             |                | 2020   | 2019   | DIFF   | % DIFF  | 2020         | 2019     | DIFF | % DIFF    |           |           |           |           |           |      |
| KEY METRICS                                                        |             |                |        |        |        |         |              |          |      |           |           |           |           |           |           |      |
|                                                                    |             | Goal           |        |        |        |         |              |          |      |           |           |           |           |           |           |      |
| Revenue Source:                                                    |             |                |        |        |        |         |              |          |      |           |           |           |           |           |           |      |
| Restaurant/Bar                                                     | N/A         | \$             | 80,841 | \$     | 77,846 | \$      | 2,995        | 4%       | \$   | 1,436,495 | \$        | 1,524,222 | \$        | (87,727)  | -6%       |      |
| Banquets                                                           | N/A         |                | 4,899  |        | 35,719 |         | (30,820)     | -86%     |      | 245,915   |           | 714,901   |           | (468,987) | -66%      |      |
| Other                                                              | N/A         |                | 10,417 |        | 197    |         | 10,220       | 5180%    |      | 240,322   |           | 193,166   |           | 47,156    | 24%       |      |
| Total                                                              | \$          | 2,733,000      | \$     | 96,157 | \$     | 113,762 | \$           | (17,606) | -15% | \$        | 1,922,732 | \$        | 2,432,289 | \$        | (509,557) | -21% |
| Reserve 22 Revenues (Last 12 Months)                               | \$          | 2,733,000      |        |        |        |         |              |          | \$   | 2,102,931 | \$        | 2,582,861 | \$        | (479,929) | -19%      |      |
| Reserve 22 Expenses (Last 12 Months)                               | \$          | 2,452,699      |        |        |        |         |              |          | \$   | 2,067,007 | \$        | 2,474,713 | \$        | (407,707) | -16%      |      |
| # Guest Checks (Restaurant/Bar)                                    | N/A         |                | 1,890  |        | 1,840  |         | 50           |          |      | 34,304    |           | 45,589    |           | (11,285)  |           |      |
| Revenue Per Guest Check                                            | N/A         | \$             | 42.77  | \$     | 42.31  | \$      | 0.47         |          | \$   | 41.88     | \$        | 33.43     | \$        | 8.44      |           |      |
| # Guests (Restaurant/Bar)                                          | N/A         |                | 2,822  |        | 3,094  |         | (272)        |          |      | 59,376    |           | 77,908    |           | (18,532)  |           |      |
| Average Guest Spend                                                | N/A         | \$             | 28.65  | \$     | 25.16  | \$      | 3.49         |          | \$   | 24.19     | \$        | 19.56     | \$        | 4.63      |           |      |
| Cost of Goods Sold %                                               |             | 28%            | 40%    |        | 34%    |         | 6%           |          |      | 30%       |           | 32%       |           | -1%       |           |      |
| Cost of Goods Sold % (By Category):                                |             |                |        |        |        |         |              |          |      |           |           |           |           |           |           |      |
| Cost of Goods Sold - Beer                                          |             | 25%            | 26%    |        | 60%    |         | -34%         |          |      | 25%       |           | 25%       |           | 0%        |           |      |
| Cost of Goods Sold - Wine                                          |             | 29%            | 70%    |        | 32%    |         | 38%          |          |      | 30%       |           | 32%       |           | -1%       |           |      |
| Cost of Goods Sold - Liquor                                        |             | 18%            | 85%    |        | 42%    |         | 43%          |          |      | 24%       |           | 25%       |           | -1%       |           |      |
| Cost of Goods Sold - NA Beverages                                  |             | 33%            | 79%    |        | 75%    |         | 4%           |          |      | 50%       |           | 59%       |           | -8%       |           |      |
| Cost of Goods Sold - Food                                          |             | 33%            | 31%    |        | 31%    |         | 0%           |          |      | 33%       |           | 36%       |           | -3%       |           |      |
| Personnel Expenses as % of Sales                                   |             | 50%            | 85%    |        | 69%    |         | 16%          |          |      | 53%       |           | 50%       |           | 3%        |           |      |
| Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales |             | 78%            | 126%   |        | 103%   |         | 22%          |          |      | 84%       |           | 81%       |           | 2%        |           |      |

Village Links / Reserve 22  
Dashboard Financial Report  
As of November 30, 2020





**Glen Ellyn Recreation  
Commission**  
535 Duane Street  
Glen Ellyn, IL 60137

Meeting 1/29/2021 7:00 AM  
Department: Village Links  
Department Head: Jeff Vesevick  
Category: Report  
Prepared By: Ann Pedersen

**AGENDA ITEM (ID # 2021-  
869)**

**DOC ID: 2021-869**

## **Village Links/Reserve 22 - Financial Statements - December 2020**

### **Statement of the Issue:**

### **Analysis:**

### **Budget Impact:**

### **Action Requested:**

### **Attachments:**

1. Village Links - Financial Statements - December 2020

**VILLAGE LINKS / RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of December 31, 2020**

| ORG   | DESCRIPTION              | 2020<br>BUDGET | MONTH        |              |              |        | YEAR-TO-DATE |              |              |        |
|-------|--------------------------|----------------|--------------|--------------|--------------|--------|--------------|--------------|--------------|--------|
|       |                          |                | 2020         | 2019         | DIFF         | % DIFF | 2020         | 2019         | DIFF         | % DIFF |
|       | REVENUES:                |                |              |              |              |        |              |              |              |        |
| 5500  | Village Links Revenues   | \$ 2,997,700   | \$ 67,058    | \$ 110,444   | \$ (43,386)  | -39%   | \$ 3,228,063 | \$ 2,714,172 | \$ 513,890   | 19%    |
| 5520  | Reserve 22 Revenues      | 2,733,000      | 20,956       | 180,199      | (159,243)    | -88%   | 1,943,688    | 2,612,488    | (668,800)    | -26%   |
|       | Total Revenues           | \$ 5,730,700   | \$ 88,014    | \$ 290,643   | \$ (202,629) | -70%   | \$ 5,171,751 | \$ 5,326,661 | \$ (154,910) | -3%    |
|       | EXPENDITURES:            |                |              |              |              |        |              |              |              |        |
| 55700 | Administration           | \$ 457,977     | \$ 43,657    | \$ 32,241    | \$ 11,416    | 35%    | \$ 452,100   | \$ 411,183   | \$ 40,917    | 10%    |
| 55710 | Golf Course Maintenance  | 820,822        | 41,830       | 37,813       | 4,017        | 11%    | 767,251      | 774,124      | (6,873)      | -1%    |
| 55720 | Golf Services            | 725,176        | 44,871       | 32,708       | 12,164       | 37%    | 698,293      | 706,105      | (7,812)      | -1%    |
| 55730 | Reserve 22               | 2,452,699      | 94,474       | 164,293      | (69,819)     | -42%   | 1,997,187    | 2,478,720    | (481,533)    | -19%   |
| 55740 | Stormwater Management    | 28,823         | 5,670        | 277          | 5,393        | 1947%  | 12,907       | 20,157       | (7,250)      | -36%   |
| 55750 | Pro Shop Merchandise     | 157,234        | 7,043        | 6,465        | 579          | 9%     | 139,006      | 138,592      | 414          | 0%     |
| 55780 | Motorized Carts          | 43,448         | 1,078        | -            | 1,078        | 0%     | 45,313       | 39,425       | 5,888        | 15%    |
| 557X5 | Mechanical Maintenance   | 184,873        | 44,033       | 11,302       | 32,731       | 290%   | 191,532      | 178,994      | 12,538       | 7%     |
|       | Total Operating Expenses | \$ 4,871,052   | \$ 282,655   | \$ 285,099   | \$ (2,444)   | -1%    | \$ 4,303,590 | \$ 4,747,299 | \$ (443,709) | -9%    |
|       | Operating Income (Loss)  | \$ 859,648     | \$ (194,641) | \$ 5,544     | \$ (200,186) | -3611% | \$ 868,161   | \$ 579,361   | \$ 288,800   | 50%    |
|       | Debt Service             | 657,696        | 606,348      | 599,035      | 7,313        | 1%     | 657,695      | 658,070      | (375)        | 0%     |
|       | Capital Expenditures     | 192,000        | 3,050        | 2,200        | 850          | 39%    | 96,095       | 265,628      | (169,533)    | -64%   |
|       | CHANGE IN NET POSITION   | \$ 9,952       | \$ (804,039) | \$ (595,691) | \$ (208,348) | 35%    | \$ 114,371   | \$ (344,337) | \$ 458,708   | -133%  |

**KEY METRICS**

|                                         |             |        |        |        |     |     |     |  |
|-----------------------------------------|-------------|--------|--------|--------|-----|-----|-----|--|
|                                         | <u>Goal</u> |        |        |        |     |     |     |  |
| Personnel Expenses as % of Sales        | 48%         | 197%   | 50%    | 147%   | 47% | 48% | -1% |  |
| Cash Balance (End of Month, in \$000's) | \$ 1,218    | \$ 719 | \$ 532 | \$ 187 |     |     |     |  |

**VILLAGE LINKS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**GOLF**  
(Including Administration, Grounds, & Mechanical Maintenance)  
**As of December 31, 2020**

| ORG/<br>OBJECT | DESCRIPTION                               | 2020<br>BUDGET      | MONTH               |                    |                     |              | YEAR-TO-DATE        |                     |                   |             |
|----------------|-------------------------------------------|---------------------|---------------------|--------------------|---------------------|--------------|---------------------|---------------------|-------------------|-------------|
|                |                                           |                     | 2020                | 2019               | DIFF                | % DIFF       | 2020                | 2019                | DIFF              | % DIFF      |
| 5500           | <b>VILLAGE LINKS REVENUES:</b>            |                     |                     |                    |                     |              |                     |                     |                   |             |
| 440550         | Green Fees                                | \$ 1,850,000        | \$ 52,739           | \$ 90,293          | \$ (37,554)         | -42%         | \$ 2,096,702        | \$ 1,705,109        | \$ 391,593        | 23%         |
| 440554         | Pro Shop - Sales                          | 180,000             | 4,106               | 5,194              | (1,088)             | -21%         | 147,085             | 148,111             | (1,027)           | -1%         |
| 440555         | Motor Carts                               | 525,000             | -                   | -                  | -                   | 0%           | 520,855             | 440,034             | 80,821            | 18%         |
| 440556         | Driving Range                             | 285,000             | 1,322               | 1,329              | (7)                 | -1%          | 312,064             | 259,403             | 52,660            | 20%         |
| 440557         | Resident Cards                            | 32,000              | -                   | -                  | -                   | 0%           | 32,360              | 31,110              | 1,250             | 4%          |
| 460100         | Investment Income                         | 13,200              | 1                   | 12,704             | (12,703)            | -100%        | 2,361               | 23,020              | (20,659)          | -90%        |
| 489000         | Miscellaneous Revenue                     | 112,500             | 261                 | 874                | (613)               | -70%         | 108,773             | 107,395             | 1,378             | 1%          |
| 489100         | Miscellaneous - Over/Short                | -                   | (4)                 | 51                 | (56)                | -108%        | (771)               | (10)                | (761)             | 7696%       |
| 490800         | Operating Transfer In                     | -                   | 8,635               | -                  | 8,635               | 0%           | 8,635               | -                   | 8,635             | 0%          |
|                | <b>Total Revenues</b>                     | <b>\$ 2,997,700</b> | <b>\$ 67,058</b>    | <b>\$ 110,444</b>  | <b>\$ (43,386)</b>  | <b>-39%</b>  | <b>\$ 3,228,063</b> | <b>\$ 2,714,172</b> | <b>\$ 513,890</b> | <b>19%</b>  |
|                | <b>COST OF GOODS SOLD:</b>                |                     |                     |                    |                     |              |                     |                     |                   |             |
| 520945         | Cost of Goods Sold - Pro Shop             | \$ 126,000          | \$ 3,946            | \$ 4,547           | \$ (601)            | -13%         | \$ 107,817          | \$ 109,743          | \$ (1,926)        | -2%         |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 126,000</b>   | <b>\$ 3,946</b>     | <b>\$ 4,547</b>    | <b>\$ (601)</b>     | <b>-13%</b>  | <b>\$ 107,817</b>   | <b>\$ 109,743</b>   | <b>\$ (1,926)</b> | <b>-2%</b>  |
|                | <b>Gross Profit</b>                       | <b>\$ 2,871,700</b> | <b>\$ 63,113</b>    | <b>\$ 105,897</b>  | <b>\$ (42,785)</b>  | <b>-40%</b>  | <b>\$ 3,120,246</b> | <b>\$ 2,604,429</b> | <b>\$ 515,817</b> | <b>20%</b>  |
|                | <b>OTHER OPERATING EXPENSES:</b>          |                     |                     |                    |                     |              |                     |                     |                   |             |
| 510100         | Salaries - Pensionable                    | \$ 898,265          | \$ 81,438           | \$ 52,857          | \$ 28,581           | 54%          | \$ 875,325          | \$ 809,779          | \$ 65,546         | 8%          |
| 510120         | Salaries - Non-Pensionable                | 168,200             | 5,485               | 706                | 4,780               | 677%         | 182,925             | 208,429             | (25,504)          | -12%        |
| 510200         | Salaries - Overtime                       | 4,500               | 63                  | -                  | 63                  | 0%           | 4,164               | 5,872               | (1,708)           | -29%        |
| 510400         | FICA Taxes                                | 81,928              | 6,424               | 3,930              | 2,494               | 63%          | 78,685              | 76,670              | 2,015             | 3%          |
| 510500         | IMRF                                      | 81,653              | 7,134               | 3,622              | 3,512               | 97%          | 76,663              | 56,400              | 20,264            | 36%         |
| 590600         | Health Insurance                          | 132,375             | 10,330              | 9,964              | 366                 | 4%           | 132,916             | 116,578             | 16,338            | 14%         |
| 52XXXX         | Contractual Services                      | 630,932             | 63,188              | 35,869             | 27,320              | 76%          | 601,592             | 587,850             | 13,741            | 2%          |
| 53XXXX         | Commodities                               | 294,500             | 10,173              | 9,311              | 862                 | 9%           | 246,316             | 297,259             | (50,942)          | -17%        |
|                | <b>Total Operating Expenses</b>           | <b>\$ 2,292,353</b> | <b>\$ 184,236</b>   | <b>\$ 116,259</b>  | <b>\$ 67,977</b>    | <b>58%</b>   | <b>\$ 2,198,586</b> | <b>\$ 2,158,837</b> | <b>\$ 39,750</b>  | <b>2%</b>   |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 579,347</b>   | <b>\$ (121,123)</b> | <b>\$ (10,361)</b> | <b>\$ (110,762)</b> | <b>1069%</b> | <b>\$ 921,660</b>   | <b>\$ 445,593</b>   | <b>\$ 476,067</b> | <b>107%</b> |
|                | <b>Operating Income (Loss) Percentage</b> | <b>19%</b>          | <b>-181%</b>        | <b>-9%</b>         |                     |              | <b>29%</b>          | <b>16%</b>          |                   |             |

**KEY METRICS**

|                                  | <u>Goal</u> |           |           |             |  |          |          |           |  |
|----------------------------------|-------------|-----------|-----------|-------------|--|----------|----------|-----------|--|
| Rounds Played                    | 70,000      | 366       | 260       | 106         |  | 74,894   | 61,324   | 13,570    |  |
| Revenue Per Round                | \$ 42.82    | \$ 183.22 | \$ 424.79 | \$ (241.57) |  | \$ 43.10 | \$ 44.26 | \$ (1.16) |  |
| Resident Cards Sold              | N/A         | -         | -         | -           |  | 2,560    | 2,456    | 104       |  |
| Cost of Goods Sold % - Pro Shop  | 70%         | 96%       | 88%       | 9%          |  | 73%      | 74%      | -1%       |  |
| Personnel Expenses as % of Sales | 46%         | 165%      | 64%       | 101%        |  | 42%      | 47%      | -5%       |  |

**VILLAGE LINKS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**GOLF**  
(Including Administration, Grounds, & Mechanical Maintenance)  
**As of December 31, 2020**

| ORG/<br>OBJECT                                                                                                | DESCRIPTION | 2020<br>BUDGET | MONTH  |        |          |        | YEAR-TO-DATE |            |          |        |
|---------------------------------------------------------------------------------------------------------------|-------------|----------------|--------|--------|----------|--------|--------------|------------|----------|--------|
|                                                                                                               |             |                | 2020   | 2019   | DIFF     | % DIFF | 2020         | 2019       | DIFF     | % DIFF |
| <u><b>MISCELLANEOUS REVENUE</b></u>                                                                           |             |                |        |        |          |        |              |            |          |        |
| Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories: |             |                |        |        |          |        |              |            |          |        |
| Handicaps                                                                                                     |             |                | \$ -   | \$ -   | \$ -     |        | \$ 37,280    | \$ 37,535  | \$ (255) |        |
| Hand Cart Rentals                                                                                             |             |                | 96     | 131    | (35)     |        | 22,664       | 23,033     | (369)    |        |
| Adult & Junior Golf Lessons                                                                                   |             |                | -      | -      | -        |        | 38,990       | 24,701     | 14,289   |        |
| Golf Club Rentals                                                                                             |             |                | -      | -      | -        |        | 720          | 4,590      | (3,870)  |        |
| Golf Club Repairs                                                                                             |             |                | -      | 6      | (6)      |        | 515          | 3,653      | (3,138)  |        |
| Locker Rentals                                                                                                |             |                | -      | -      | -        |        | 2,800        | 3,200      | (400)    |        |
| Illinois Sales Tax (1.75%)                                                                                    |             |                | 141    | 145    | (4)      |        | 2,873        | 3,383      | (511)    |        |
| Glen Ellyn Food & Beverage Tax (1%)                                                                           |             |                | 14     | (3)    | 17       |        | 138          | (9)        | 147      |        |
| Misc. Tournament Prize                                                                                        |             |                | -      | 575    | (575)    |        | 638          | 575        | 63       |        |
| Memorial Tree Donation                                                                                        |             |                | -      | -      | -        |        | -            | 500        | (500)    |        |
| FootGolf Ball Rentals                                                                                         |             |                | -      | 5      | (5)      |        | 70           | 275        | (205)    |        |
| ATM Machine Commission                                                                                        |             |                | 10     | 15     | (5)      |        | 38           | 249        | (211)    |        |
| Miscellaneous                                                                                                 |             |                | -      | -      | -        |        | 2,048        | 5,710      | (3,662)  |        |
| Total                                                                                                         |             | \$ 112,500     | \$ 261 | \$ 874 | \$ (613) |        | \$ 108,773   | \$ 107,395 | \$ 1,378 |        |

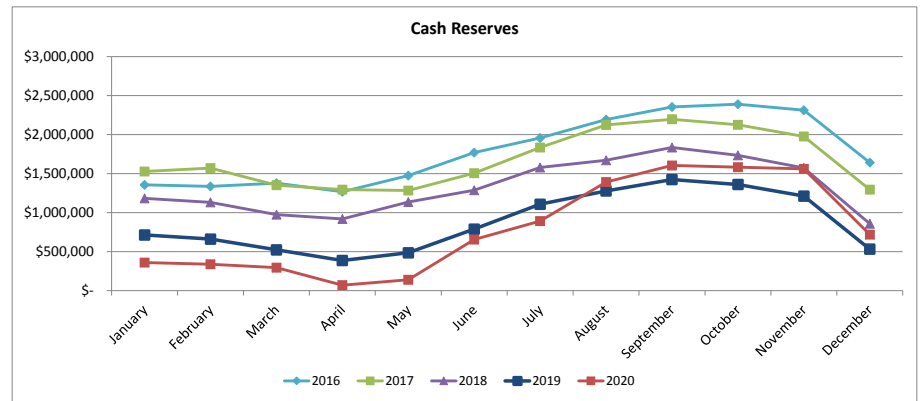
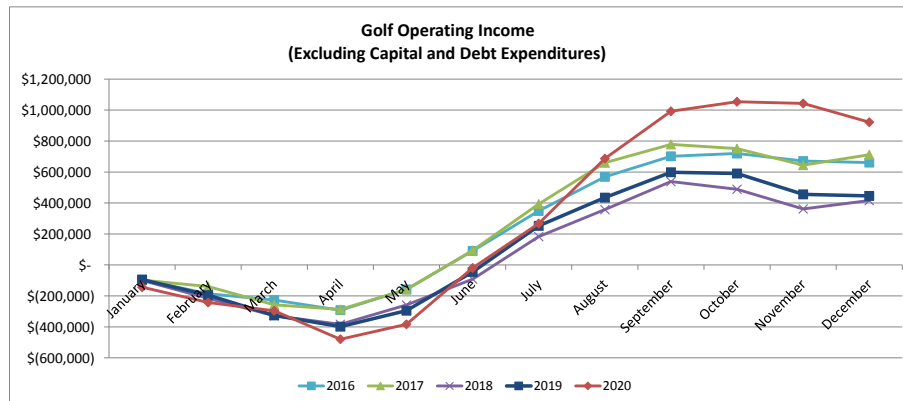
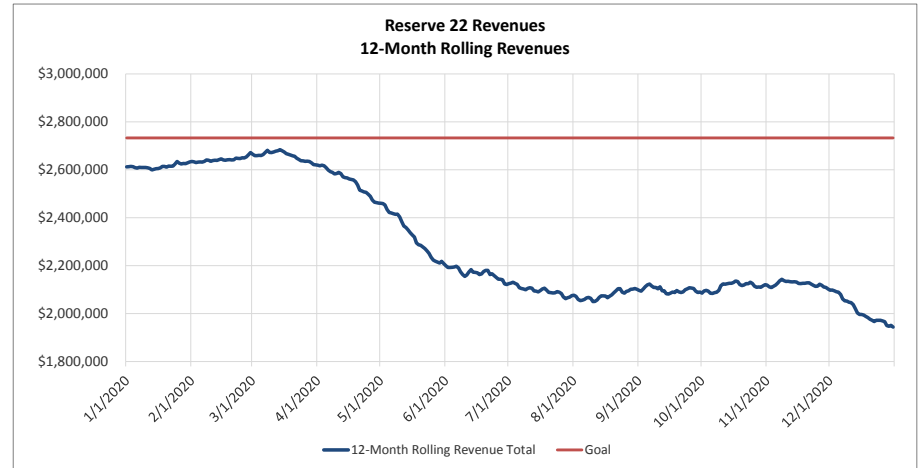
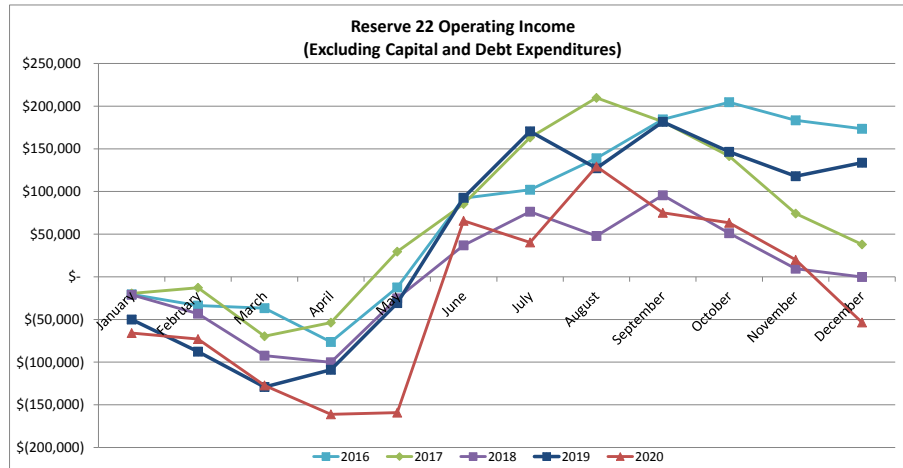
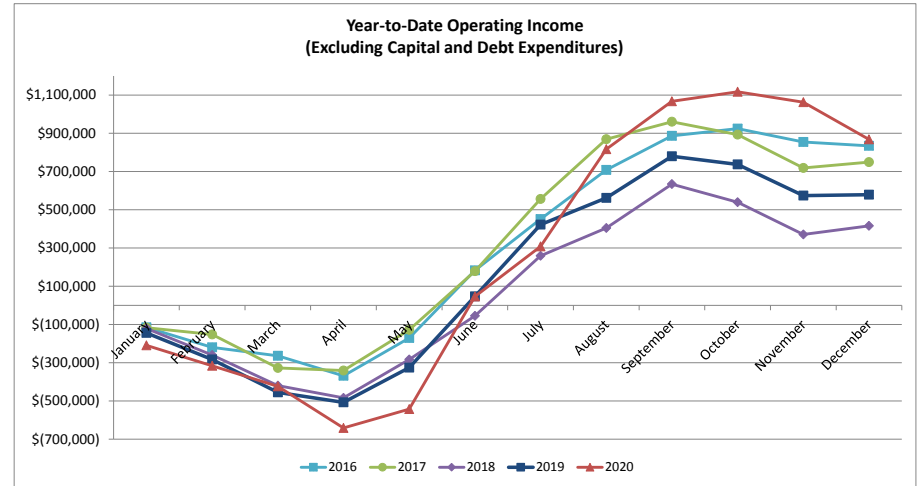
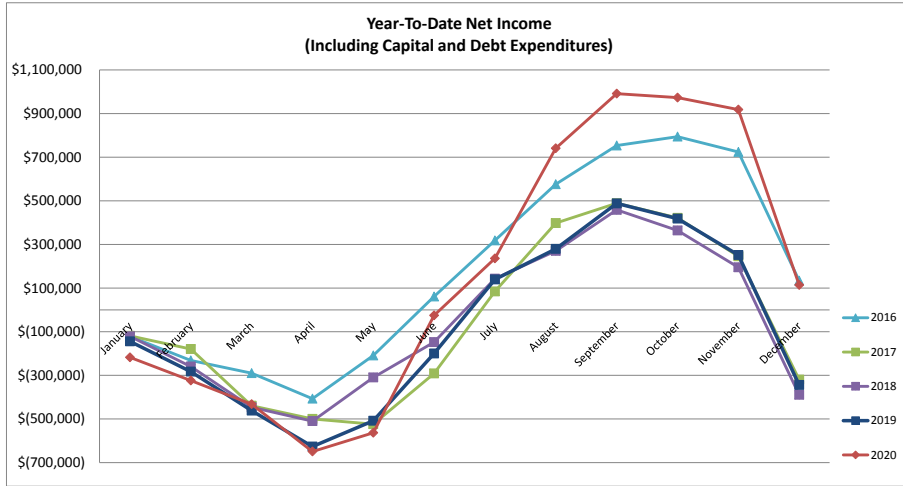
**RESERVE 22**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**As of December 31, 2020**

| ORG/<br>OBJECT | DESCRIPTION                               | 2020<br>BUDGET      | MONTH              |                   |                     |              | YEAR-TO-DATE        |                     |                     |              |
|----------------|-------------------------------------------|---------------------|--------------------|-------------------|---------------------|--------------|---------------------|---------------------|---------------------|--------------|
|                |                                           |                     | 2020               | 2019              | DIFF                | % DIFF       | 2020                | 2019                | DIFF                | % DIFF       |
| 5520           | <b>RESERVE 22 REVENUES:</b>               |                     |                    |                   |                     |              |                     |                     |                     |              |
| 441100         | Food                                      | \$ 1,500,000        | \$ 20,095          | \$ 110,384        | \$ (90,289)         | -82%         | \$ 1,048,161        | \$ 1,449,187        | \$ (401,026)        | -28%         |
| 441101         | Liquor                                    | 260,000             | 671                | 18,117            | (17,446)            | -96%         | 207,044             | 247,473             | (40,429)            | -16%         |
| 441102         | Beer                                      | 485,000             | 206                | 12,242            | (12,036)            | -98%         | 390,163             | 464,871             | (74,707)            | -16%         |
| 441103         | Wine                                      | 235,000             | 72                 | 18,919            | (18,847)            | -100%        | 169,076             | 223,668             | (54,592)            | -24%         |
| 441104         | NA Beverages                              | 85,000              | 19                 | 3,724             | (3,705)             | -99%         | 80,173              | 83,239              | (3,066)             | -4%          |
| 441106         | Room Charges                              | 4,000               | -                  | 500               | (500)               | -100%        | 4,852               | 5,875               | (1,023)             | -17%         |
| 441107         | Service Charges                           | 160,000             | -                  | 16,198            | (16,198)            | -100%        | 42,622              | 134,401             | (91,779)            | -68%         |
| 489000         | Miscellaneous Revenue                     | 4,000               | (108)              | 115               | (223)               | -194%        | 1,597               | 3,774               | (2,178)             | -58%         |
|                | <b>Total Revenues</b>                     | <b>\$ 2,733,000</b> | <b>\$ 20,956</b>   | <b>\$ 180,199</b> | <b>\$ (159,243)</b> | <b>-88%</b>  | <b>\$ 1,943,688</b> | <b>\$ 2,612,488</b> | <b>\$ (668,800)</b> | <b>-26%</b>  |
| 55730          | <b>COST OF GOODS SOLD:</b>                |                     |                    |                   |                     |              |                     |                     |                     |              |
| 530400         | Cost of Goods Sold - Beer                 | \$ 121,250          | \$ 982             | \$ 5,778          | \$ (4,796)          | -83%         | \$ 98,496           | \$ 119,132          | \$ (20,636)         | -17%         |
| 530401         | Cost of Goods Sold - Wine                 | 68,150              | 14                 | 6,500             | (6,487)             | -100%        | 51,310              | 71,436              | (20,125)            | -28%         |
| 530402         | Cost of Goods Sold - Liquor               | 46,800              | (1)                | 6,606             | (6,607)             | -100%        | 49,474              | 63,125              | (13,651)            | -22%         |
| 530405         | Cost of Goods Sold - NA Beverages         | 28,050              | 401                | 1,914             | (1,513)             | -79%         | 40,808              | 48,627              | (7,819)             | -16%         |
| 530420         | Cost of Goods Sold - Food                 | 495,000             | 11,656             | 43,855            | (32,199)            | -73%         | 355,378             | 530,030             | (174,651)           | -33%         |
|                | <b>Total Cost of Goods Sold</b>           | <b>\$ 759,250</b>   | <b>\$ 13,052</b>   | <b>\$ 64,652</b>  | <b>\$ (51,601)</b>  | <b>-80%</b>  | <b>\$ 595,467</b>   | <b>\$ 832,349</b>   | <b>\$ (236,882)</b> | <b>-28%</b>  |
|                | <b>Gross Profit</b>                       | <b>\$ 1,973,750</b> | <b>\$ 7,904</b>    | <b>\$ 115,547</b> | <b>\$ (107,642)</b> | <b>-93%</b>  | <b>\$ 1,348,222</b> | <b>\$ 1,780,139</b> | <b>\$ (431,918)</b> | <b>-24%</b>  |
|                | <b>Gross Profit Percentage</b>            | <b>72%</b>          | <b>38%</b>         | <b>64%</b>        |                     |              | <b>69%</b>          | <b>68%</b>          |                     |              |
| 55730          | <b>OTHER OPERATING EXPENSES:</b>          |                     |                    |                   |                     |              |                     |                     |                     |              |
| 510100         | Salaries - Pensionable                    | \$ 640,000          | \$ 39,291          | \$ 46,870         | \$ (7,579)          | -16%         | \$ 519,275          | \$ 636,497          | \$ (117,222)        | -18%         |
| 510120         | Salaries - Non-Pensionable                | 465,000             | 9,788              | 13,798            | (4,011)             | -29%         | 347,405             | 400,382             | (52,977)            | -13%         |
| 510200         | Salaries - Overtime                       | 5,000               | -                  | 212               | (212)               | -100%        | 9,168               | 17,154              | (7,985)             | -47%         |
| 510399         | Tips Paid Through Payroll                 | -                   | 1,547              | 1,242             | 305                 | 25%          | 3,765               | (377)               | 4,142               | -1099%       |
| 510400         | FICA Taxes                                | 115,440             | 4,203              | 5,807             | (1,604)             | -28%         | 88,073              | 101,558             | (13,485)            | -13%         |
| 510500         | IMRF                                      | 58,176              | 3,884              | 3,867             | 16                  | 0%           | 55,562              | 51,507              | 4,055               | 8%           |
| 590600         | Health Insurance                          | 86,200              | 5,574              | 4,877             | 696                 | 14%          | 67,932              | 73,141              | (5,210)             | -7%          |
| 52XXXX         | Contractual Services                      | 178,883             | 13,276             | 13,574            | (298)               | -2%          | 206,299             | 189,024             | 17,275              | 9%           |
| 53XXXX         | Commodities                               | 144,750             | 3,860              | 9,394             | (5,534)             | -59%         | 104,242             | 177,485             | (73,244)            | -41%         |
|                | <b>Total Operating Expenses</b>           | <b>\$ 1,693,449</b> | <b>\$ 81,422</b>   | <b>\$ 99,641</b>  | <b>\$ (18,219)</b>  | <b>-18%</b>  | <b>\$ 1,401,721</b> | <b>\$ 1,646,371</b> | <b>\$ (244,650)</b> | <b>-15%</b>  |
|                | <b>Operating Income (Loss)</b>            | <b>\$ 280,301</b>   | <b>\$ (73,518)</b> | <b>\$ 15,906</b>  | <b>\$ (89,424)</b>  | <b>-562%</b> | <b>\$ (53,499)</b>  | <b>\$ 133,769</b>   | <b>\$ (187,268)</b> | <b>-140%</b> |
|                | <b>Operating Income (Loss) Percentage</b> | <b>10%</b>          | <b>-351%</b>       | <b>9%</b>         |                     |              | <b>-3%</b>          | <b>5%</b>           |                     |              |

RESERVE 22  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
As of December 31, 2020

| ORG/<br>OBJECT                                                     | DESCRIPTION  | 2020<br>BUDGET | MONTH     |            |              |        | YEAR-TO-DATE |              |              |        |
|--------------------------------------------------------------------|--------------|----------------|-----------|------------|--------------|--------|--------------|--------------|--------------|--------|
|                                                                    |              |                | 2020      | 2019       | DIFF         | % DIFF | 2020         | 2019         | DIFF         | % DIFF |
| <u>KEY METRICS</u>                                                 |              |                |           |            |              |        |              |              |              |        |
|                                                                    |              | <u>Goal</u>    |           |            |              |        |              |              |              |        |
| Revenue Source:                                                    |              |                |           |            |              |        |              |              |              |        |
| Restaurant/Bar                                                     | N/A          |                | \$ 20,955 | \$ 87,418  | \$ (66,463)  | -76%   | \$ 1,457,450 | \$ 1,611,639 | \$ (154,189) | -10%   |
| Banquets                                                           | N/A          |                | -         | 92,698     | (92,698)     | -100%  | 245,915      | 807,600      | (561,685)    | -70%   |
| Other                                                              | N/A          |                | 1         | 83         | (82)         | -99%   | 240,323      | 193,249      | 47,074       | 24%    |
| Total                                                              | \$ 2,733,000 |                | \$ 20,956 | \$ 180,199 | \$ (159,243) | -88%   | \$ 1,943,688 | \$ 2,612,488 | \$ (668,800) | -26%   |
| Reserve 22 Revenues (Last 12 Months)                               | \$ 2,733,000 |                |           |            |              |        | \$ 1,943,688 | \$ 2,612,488 | \$ (668,800) | -26%   |
| Reserve 22 Expenses (Last 12 Months)                               | \$ 2,452,699 |                |           |            |              |        | \$ 1,997,187 | \$ 2,478,720 | \$ (481,533) | -19%   |
| # Guest Checks (Restaurant/Bar)                                    | N/A          |                | 386       | 2,055      | (1,669)      |        | 34,690       | 47,644       | (12,954)     |        |
| Revenue Per Guest Check                                            | N/A          |                | \$ 54.29  | \$ 42.54   | \$ 11.75     |        | \$ 42.01     | \$ 33.83     | \$ 8.19      |        |
| # Guests (Restaurant/Bar)                                          | N/A          |                | 516       | 3,726      | (3,210)      |        | 59,892       | 81,634       | (21,742)     |        |
| Average Guest Spend                                                | N/A          |                | \$ 40.61  | \$ 23.46   | \$ 17.15     |        | \$ 24.33     | \$ 19.74     | \$ 4.59      |        |
| Cost of Goods Sold %                                               | 28%          |                | 62%       | 36%        | 26%          |        | 31%          | 32%          | -1%          |        |
| Cost of Goods Sold % (By Category):                                |              |                |           |            |              |        |              |              |              |        |
| Cost of Goods Sold - Beer                                          | 25%          |                | 477%      | 47%        | 430%         |        | 25%          | 26%          | 0%           |        |
| Cost of Goods Sold - Wine                                          | 29%          |                | 19%       | 34%        | -16%         |        | 30%          | 32%          | -2%          |        |
| Cost of Goods Sold - Liquor                                        | 18%          |                | 0%        | 36%        | -37%         |        | 24%          | 26%          | -2%          |        |
| Cost of Goods Sold - NA Beverages                                  | 33%          |                | 2067%     | 51%        | 2016%        |        | 51%          | 58%          | -8%          |        |
| Cost of Goods Sold - Food                                          | 33%          |                | 58%       | 40%        | 18%          |        | 34%          | 37%          | -3%          |        |
| Personnel Expenses as % of Sales                                   | 50%          |                | 299%      | 42%        | 258%         |        | 55%          | 49%          | 6%           |        |
| Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales | 78%          |                | 362%      | 78%        | 284%         |        | 87%          | 81%          | 6%           |        |

Village Links / Reserve 22  
Dashboard Financial Report  
As of December 31, 2020





**Glen Ellyn Recreation  
Commission**  
535 Duane Street  
Glen Ellyn, IL 60137

Meeting 1/29/2021 7:00 AM  
Department: Village Links  
Department Head: Jeff Vesevick  
Category: Discussion Item  
Prepared By: Steve Thompson

**AGENDA ITEM (ID  
# 2021-866)**

**DOC ID: 2021-866**

## **Trustee Liaison - Steve Thompson**

### **Statement of the Issue:**

### **Analysis:**

### **Budget Impact:**

### **Action Requested:**

### **Attachments:**