Agenda
Village of Glen Ellyn
Recreation Commission Meeting
Friday, March 25, 2022
7:00 AM
Village Links/Reserve 22

Visitors are welcome to attend all Recreation Commission meetings.

A. Call To Order

B. Public Comments

C. Approval of Minutes

1) Minutes - 2/25/2022

D. Standing Reports

1) Manager - Jeff Vesevick

2) Financial - Jeff Vesevick

3) Trustee Liaison - Steve Thompson

E. 2022 Golf Course Maintenance & Operations Up-Date - Andrew Cross

1) Master Plan Presentation - Greg Martin

F. Old Business

G. New Business

H. Next Meeting - 4/29/2022

I. Adjournment

RECREATION COMMISSION
MINUTES
FEBRUARY 25, 2022

Board or Commission:	Recreation	**Called to Order:**	7:00A.M.
Meeting:	Regular	**Adjourned:**	8:42A.M.
Quorum:	Yes		

MEMBER ATTENDANCE:

Mark Reinke	Chairman	Present
Rebecca Austin	Commissioner	Present
Glen G. Graham	Commissioner	Present
Carol Scott	Commissioner	Present
Brian Diver	Commissioner	Present
Tony Coconate	Commissioner	Present
Tom Slowinski	Commissioner	Present
Patrick Hohe	Student Commissioner	Excused Absence

Also, Present:

Jeff Vesevick	General Manager / Staff Liaison	Present
Steve Thompson	Liaison Trustee	Present
Mark Franz	Village Manager	Excused Absence
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 February 25, 2022 meeting of the Recreation Commission was called to order at 7:00A.M. at the Village Links of Glen Ellyn; 485 Winchell Way; Glen Ellyn, Illinois by Chairman Reinke.

B. PUBLIC COMMENTS

None.

C. APPROVAL OF MINUTES FROM NOVEMBER 19, 2021 MEETING

1. MOVE TO APPROVE MINUTES OF MEETING FROM 11/19/21 AS PRESENTED.

RESULT:	**Motion Unanimously Carried**
MOVER:	**Commissioner Diver**
SECONDER:	**Commissioner Coconate**
AYES:	**Austin, Coconate, Diver, Graham, Reinke, Scott, and Slowinski**
NAYES:	**None**
ABSENT:	**None**

D. STANDING REPORTS

1. Manager – Jeff Vesevick

   General Manager Vesevick stated November 2021 was a good month for golf. The 2021 season ended much better than last year. About 120 players participated in the Iron Man Open in November. The grounds crew have kept busy preparing the greens for the winter season. Reserve 22 recorded the best year on record with a net profit of $240,000. Reserve 22 revenues for 2021 were $2.4 million compared to $1.9 million last year. General Manager Vesevick noted Food and Beverage Director Brad Chapple, has moved on from Reserve 22 and that he appreciated everything that he did for Reserve 22. Staff is currently looking to replace this position through a head hunter. In the meantime, all staff members are pitching in to help. The Recreation Commission discussed staffing needs for the Village Links. Chairman Reinke inquired about the landscaping contract. Golf Course Superintendent Cross said the Links will be working with a new landscaping contractor this year. The landscaper will start work in April 2022. General Manager Vesevick said he cannot say enough about how well staff has handled operations this past year.

2. Reserve 22 – Brad Chapple

   No report.

3. Financial – Jeff Vesevick

   General Manager Vesevick said back in 2020 there was a net profit of $868,000 with a partial season. For 2021, with a full season there was a net profit of $1.7 million. The Village Links reserves are now up to policy levels and are funded at 140%. The final full principal payment for the Village Links bonds will be paid in December 2021, leaving only the restaurant and driving range buildout bonds outstanding. These bonds were refinanced at a lower rate this past fall, thereby decreasing interest costs. The Recreation Commission discussed possible capital projects including bunker improvements. General Manager Vesevick will share the capital improvement plan with the Recreation Commission.

4. Trustee Liaison – Steve Thompson

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

E. 2022 GOLF PROGRAMMING AND OPERATIONS UP-DATE – NOEL ALLEN

Director of Golf Allen noted the last two (2) years have been very successful for the Village Links especially with the milestone of hitting 80,000 golf rounds in 2021. Greens fees generated $2.5 million, which was the highest ever. The good 2021 weather played a key role in the success of the Village Links. Golf Genius software was expanded for use by all golf leagues and tournaments, which is the industry standard now. The Links phone app is linked with Golf Genius as well. Over 50% of tee-times are now made online. The new golf carts should be slowly trickling-in. Almost half of the Village Links debt will be gone later this year. The Links is switching to a more versatile payment provider, which was recommended by Club Prophet. The new payment provider offers a more stable solutions-based approach. The Links hired Trevor Hollowed as the new Golf Operations Manager. This new position will be working on technology and interface improvements. The biggest challenge for 2022 will be to recognize any trends early especially if some key metrics decline and then to determine the best course of action. The Links will continue to watch expenditures closely due to the capital improvements that are needed such as halfway house updates and the replacement of the golf shop counter-top.

F. OLD BUSINESS – 2022 "HAVE ONE ON US" EVENT

Director of Golf Allen said the "Have One On Us" event will take place over two (2) days during Memorial Day Weekend. On Friday, May 27, 2022 the golf contests and the family barbeque will take place. On Saturday, May 28, 2022 the tournaments will take place and guests will be able to use the driving range for free. Commissioner Graham opposed holding this event over a holiday weekend. The Recreation Commission concurred to move forward with the staff recommendation for the 2022 "Have One On Us" event.

G. NEW BUSINESS

Commissioner Scott noted there are waiting lists for the women golf leagues. Chairman Reinke asked staff to continue to work on the Master Plan.

H. NEXT MEETING – 3/25/2022

I. ADJOURNMENT

Commissioner Austin moved and Commissioner Coconate seconded, to adjourn the meeting. The meeting was adjourned at 8:42A.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 3/25/2022 7:00 AM
Department: Village Links
Department Head: Jeff Vesevick
Category: Report
Prepared By: Jeff Vesevick

AGENDA ITEM (ID # 2022-1959)

DOC ID: 2022-1959

Manager - Jeff Vesevick

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments:

1. Manager's Report Feb22

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

Manager's Report for February 2022

Prepared by Jeff Vesevick, General Manager

February 2022 was cold, snowy and rainy; the weather has kept us indoors for the most part or plowing snow. Looking at February observations from O'Hare, average temperature was 27.4°F (1.4°F below normal), precipitation was 2.59" (0.62" above normal), and snowfall was 12.8" (2.1" above normal).

High Temperatures In February																		
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
70º days																		
60º days					3	6	2							1				
50º days	4	1	1		4	5	2			1	2	3		5			1	3
40º days	6	4	6	8	6	6	7	1	3	4	11	2	2	4	3	4	10	9
30º days	6	7	15	8	6	8	11	7	3	15	14	13	17	7	12	9	13	13
20º days	10	3	6	10	8	3	4	7	13	7	2	7	9	9	10	5	2	3
10º days	2	8	1	2	1		3	10	8	1		2		2	4	8	1	
0º days		5						1	1			1				2	1	
Rain	2.1"		0.5"	0.5"	2.9"	1.3"	1.1"	0"	1.5"	1.9"	0.3"	0.4"		3.1"	1.5"	1.0"	1.5"	1.5"
Snow		16"		13"	20.3"	0"	3"	6"	20"	10"	4"	28"	16"	5"	25"	18"	1"	6"

Golf

The Golf Staff is busy with administrative preparations for the upcoming season.

We are responding to the numerous requests for charitable donations, which are down significantly. Noel Allen accepted deposits for 3 new booked outings, and sent 4 new proposals, up slightly from a year ago.

Head Golf Professional Mike Campbell is receiving and displaying much of the merchandise which will be available for 2022.

Interest in our Junior Golf Programs has been strong. The 2021 PGA Junior League, which is the third largest in the nation, virtually sold out for 2022 very quickly, with only a few spots remaining.

Golfers are also signing up for the **2022 Weekend Permanent Starting Times**, which run from April 2, through August 21. Again in 2022 is the inclusion of groups not consisting of four Glen Ellyn residents the opportunity to participate in the main lottery drawing, on a weighted scale. Hopefuls will also be required to make a $500 up front investment, which may be used for green fees. Golf Staff will again be promoting the addition of golfer perks, including pre-paid cart fees, pre-paid warm-up range balls, and a benefit which will allow those who purchase the 20 round Multi-Play package the privilege of playing a few holes after 5:30pm for no charge.

Pre-registration welcome letters were sent out for the popular Wednesday morning Over 60 Senior golf league, which annually attracts 80-100 regular golfers.

Golf Course Maintenance

Grounds

1. Monitoring weather for any adverse effects of greens
2. Pesticide Applicator training and testing
3. Snow removal as required
4. Working on Course Accessory upgrades and repairs
5. Continuing to review practices and plan for year ahead
6. New tee markers made for the course
7. Began working on hiring campaign

Mechanical and Building Maintenance

1. 20 pieces of equipment were repaired and/or serviced
2. Shortening of Halfway House Counter to increase inside storage
3. Finished cleaning golf bathroom floors
4. Continued organization of maintenance building
5. Installation of Tiki Lights in Bar
6. Kitchen repairs and soda fountain trouble shooting
7. Removal of failed drywall in patio vestibule, roof inspection scheduled

Horticulture/Conservation

1. Reviewing plans for Landscape improvements around clubhouse
2. Hanging baskets ordered, for clubhouse
3. Cont. pruning and cleaning of Tropical plants in Basement
4. Exploring adding butterfly/pollinator gardens in turn arounds (5,14)
5. Reviewing Panfish Park work completed with the Village

Reserve 22

Reserve 22 - FEBRUARY				Year to Date		
	2021	2022	+/-	2021	2022	+/-
Restaurant & Bar	33,904	45,638	*34.6%*	47,300	81,980	*73.3%*
Banquets	1,292	25,182	*1849.1%*	1,292	48,556	*3658.2%*
from Outings	0	0	*#DIV/0!*	0	0	*#DIV/0!*
Beverage Cart	0	0	*#DIV/0!*	0	0	*#DIV/0!*
Halfway House	0	0	*#DIV/0!*	0	0	*#DIV/0!*
Other	288	3,778	*1210.8%*	308	7,342	*2282.1%*
Total Reserve 22	**35,484**	**74,598**	***110.2%***	48,900	**137,878**	***182.0%***

The restaurant and bar made a comeback, more than doubling revenue from a year ago. A new theme for the bar was created and implemented, as customers quickly "warmed up" to the TIKI Bar theme.

New banquet inquiries remain strong, and are beginning to grow in size, nearing pre-pandemic levels.

Promotions, such as St. Patrick's Day specials and March Madness, are aimed to keep out guests engaged as we head into spring. The restaurant is poised to return to a 7 day per week operation. Chef Tom is creating a menu for the annual Easter Brunch.

The search continues to replace the Director of Food and Beverage, vacated near the end of the month. Attracting and retaining staff continues to plague the food and beverage industry. Multiple ads have been placed, and applications for the summer are slowly trickling in.

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

Meeting 3/25/2022 7:00 AM
Department: Village Links
Department Head: Jeff Vesevick
Category: Report
Prepared By: Ann Pedersen, Jeff Vesevick

AGENDA ITEM (ID # 2022-1961)

DOC ID: 2022-1961

Financial - Jeff Vesevick

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments:
1. Village Links - Financial Statements - January 2022
2. Village Links - Financial Statements - February 2022
3. COH Scenarios

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

VILLAGE LINKS / RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of January 31, 2022

		2022	MONTH				YEAR-TO-DATE			
ORG	DESCRIPTION	BUDGET	2022	2021	DIFF	% DIFF	2022	2021	DIFF	% DIFF
	REVENUES:									
5500	Village Links Revenues	$ 3,564,300	$ 2,439	$ 2,367	$ 72	3%	$ 2,439	$ 2,367	$ 72	3%
5520	Reserve 22 Revenues	2,746,400	63,218	13,416	49,801	371%	63,218	13,416	49,801	371%
	Total Revenues	**$ 6,310,700**	**$ 65,657**	**$ 15,783**	**$ 49,874**	**316%**	**$ 65,657**	**$ 15,783**	**$ 49,874**	**316%**
	EXPENDITURES:									
55700	Administration	$ 462,737	$ 39,826	$ 36,588	$ 3,238	9%	$ 39,826	$ 36,588	$ 3,238	9%
55710	Golf Course Maintenance	1,101,088	45,621	27,423	18,198	66%	45,621	27,423	18,198	66%
55720	Golf Services	827,018	38,282	32,288	5,994	19%	38,282	32,288	5,994	19%
55730	Reserve 22	2,443,495	102,537	44,079	58,458	133%	102,537	44,079	58,458	133%
55740	Stormwater Management	28,500	351	269	82	31%	351	269	82	31%
55750	Pro Shop Merchandise	154,031	2,216	11	2,205	19701%	2,216	11	2,205	19701%
55780	Motorized Carts	47,515	-	-	-	0%	-	-	-	0%
557X5	Mechanical Maintenance	214,278	26,419	14,209	12,210	86%	26,419	14,209	12,210	86%
	Total Operating Expenses	$ 5,278,662	$ 255,251	$ 154,866	$ 100,385	65%	$ 255,251	$ 154,866	$ 100,385	65%
	Operating Income (Loss)	**$ 1,032,038**	**$ (189,594)**	**$ (139,083)**	**$ (50,511)**	**36%**	**$ (189,594)**	**$ (139,083)**	**$ (50,511)**	**36%**
	Debt Service	429,176	-	-	-	0%	-	-	-	0%
	Capital Expenditures	762,300	-	-	-	0%	-	-	-	0%
	CHANGE IN NET POSITION	**$ (159,438)**	**$ (189,594)**	**$ (139,083)**	**$ (50,511)**	**36%**	**$ (189,594)**	**$ (139,083)**	**$ (50,511)**	**36%**

KEY METRICS

	Goal							
Personnel Expenses as % of Sales	*47%*	*245%*	*654%*	*-409%*	*244%*	*654%*	*-410%*	
Cash Balance (End of Month, in $000's)	*$ 1,307*	*$ 1,497*	*$ 584*	*$ 913*				

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of January 31, 2022

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5500	**VILLAGE LINKS REVENUES:**									
440550	Green Fees	$ 2,250,000	$ -	$ 68	$ (68)	-100%	$ -	$ 68	$ (68)	-100%
440554	Pro Shop - Sales	170,100	298	301	(3)	-1%	298	301	(3)	-1%
440555	Motor Carts	600,300	-	-	-	0%	-	-	-	0%
440556	Driving Range	421,200	66	127	(61)	-48%	66	127	(61)	-48%
440557	Resident Cards	31,500	1,635	1,320	315	24%	1,635	1,320	315	24%
460100	Investment Income	100	68	1	67	11800%	68	1	67	11800%
489000	Miscellaneous Revenue	91,100	379	551	(172)	-31%	379	551	(172)	-31%
489100	Miscellaneous - Over/Short	-	(6)	0	(6)	-6440%	(6)	0	(6)	-6440%
490800	Operating Transfer In	-	-	-	-	0%	-	-	-	0%
	Total Revenues	**$ 3,564,300**	**$ 2,439**	**$ 2,367**	**$ 72**	**3%**	**$ 2,439**	**$ 2,367**	**$ 72**	**3%**
	COST OF GOODS SOLD:									
520945	Cost of Goods Sold - Pro Shop	$ 122,472	$ (438)	$ (2,143)	$ 1,705	-80%	$ (438)	$ (2,143)	$ 1,705	-80%
	Total Cost of Goods Sold	**$ 122,472**	**$ (438)**	**$ (2,143)**	**$ 1,705**	**-80%**	**$ (438)**	**$ (2,143)**	**$ 1,705**	**-80%**
	Gross Profit	**$ 3,441,828**	**$ 2,877**	**$ 4,510**	**$ (1,633)**	**-36%**	**$ 2,877**	**$ 4,510**	**$ (1,633)**	**-36%**
	OTHER OPERATING EXPENSES:									
510100	Salaries - Pensionable	$ 977,352	$ 66,035	$ 52,045	$ 13,990	27%	$ 66,035	$ 52,045	$ 13,990	27%
510120	Salaries - Non-Pensionable	341,000	2,055	140	1,915	1372%	2,055	140	1,915	1372%
510200	Salaries - Overtime	6,000	-	-	-	0%	-	-	-	0%
510400	FICA Taxes	101,314	5,003	3,767	1,236	33%	5,003	3,767	1,236	33%
510500	IMRF	66,950	4,339	4,380	(41)	-1%	4,339	4,380	(41)	-1%
590600	Health Insurance	129,500	10,344	10,048	296	3%	10,344	10,048	296	3%
52XXXX	Contractual Services	736,904	50,900	38,552	12,348	32%	50,900	38,552	12,348	32%
53XXXX	Commodities	353,675	14,476	4,000	10,476	262%	14,476	4,000	10,476	262%
	Total Operating Expenses	**$ 2,712,695**	**$ 153,152**	**$ 112,931**	**$ 40,222**	**36%**	**$ 153,152**	**$ 112,931**	**$ 40,222**	**36%**
	Operating Income (Loss)	**$ 729,133**	**$ (150,275)**	**$ (108,420)**	**$ (41,855)**	**39%**	**$ (150,275)**	**$ (108,420)**	**$ (41,855)**	**39%**
	Operating Income (Loss) Percentage	**20%**	**-6161%**	**-4580%**			**-6161%**	**-4580%**		

KEY METRICS

	Goal	MONTH 2022	MONTH 2021	MONTH DIFF	YTD 2022	YTD 2021	YTD DIFF
Rounds Played	*78,000*	*-*	*14*	*(14)*	*-*	*14*	*(14)*
Revenue Per Round	*$ 45.70*	*$ -*	*$ 169.08*	*$ (169.08)*	*$ -*	*$ 169.08*	*$ (169.08)*
Resident Cards Sold	*N/A*	*166*	*136*	*30*	*166*	*136*	*30*
Cost of Goods Sold % - Pro Shop	*72%*	*-147%*	*-712%*	*565%*	*-147%*	*-712%*	*565%*
Personnel Expenses as % of Sales	*46%*	*3598%*	*2973%*	*625%*	*3598%*	*2973%*	*625%*

VILLAGE LINKS
GLEN ELLYN

RESERVE 22 TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of January 31, 2022

ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	MISCELLANEOUS REVENUE									
	Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories:									
	Adult & Junior Golf Lessons		$ -	$ -	$ -		$ -	$ -	$ -	
	Hand Cart Rentals		-	-	-		-	-	-	
	Handicaps		-	-	-		-	-	-	
	Golf Club Rentals		-	-	-		-	-	-	
	Golf Club Repairs		-	-	-		-	-	-	
	Locker Rentals		160	480	(320)		160	480	(320)	
	Illinois Sales Tax (1.75%)		198	36	163		198	36	163	
	Glen Ellyn Food & Beverage Tax (1%)		21	3	18		21	3	18	
	Misc. Outings		-	-	-		-	-	-	
	Tree Donation		-	-	-		-	-	-	
	FootGolf Ball Rentals		-	-	-		-	-	-	
	ATM Machine Commission		-	7	(7)		-	7	(7)	
	Miscellaneous		-	25	(25)		-	25	(25)	
	Total	$ 91,100	$ 379	$ 551	$ (172)		$ 379	$ 551	$ (172)	

RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of January 31, 2022

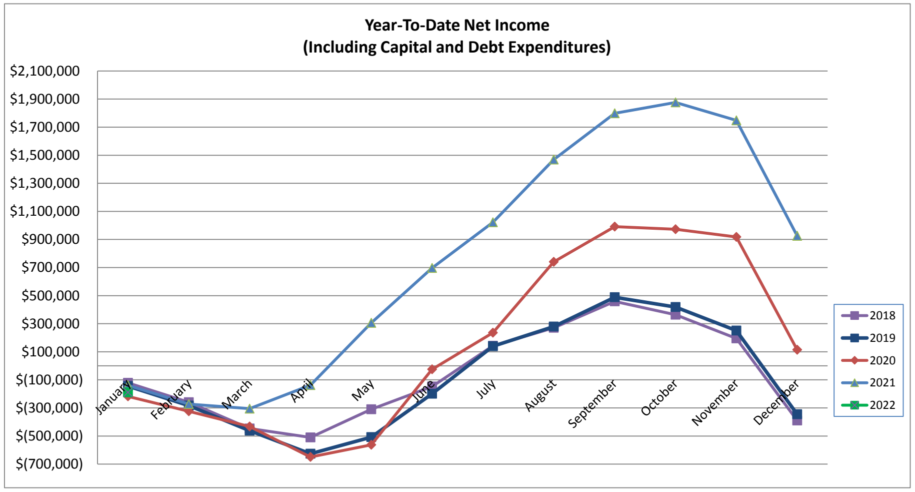
ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5520	**RESERVE 22 REVENUES:**									
441100	Food	$ 1,500,000	$ 40,152	$ 11,721	$ 28,431	243%	$ 40,152	$ 11,721	$ 28,431	243%
441101	Liquor	270,000	5,820	498	5,322	1069%	5,820	498	5,322	1069%
441102	Beer	485,000	4,899	641	4,258	665%	4,899	641	4,258	665%
441103	Wine	235,000	5,555	524	5,031	960%	5,555	524	5,031	960%
441104	NA Beverages	90,000	1,057	33	1,025	3151%	1,057	33	1,025	3151%
441106	Room Charges	4,000	625	-	625	0%	625	-	625	0%
441107	Service Charges	160,000	5,110	-	5,110	0%	5,110	-	5,110	0%
489000	Miscellaneous Revenue	2,400	-	-	-	0%	-	-	-	0%
	Total Revenues	**$ 2,746,400**	**$ 63,218**	**$ 13,416**	**$ 49,801**	**371%**	**$ 63,218**	**$ 13,416**	**$ 49,801**	**371%**
55730	**COST OF GOODS SOLD:**									
530400	Cost of Goods Sold - Beer	$ 135,800	$ 611	$ 157	$ 454	290%	$ 611	$ 157	$ 454	290%
530401	Cost of Goods Sold - Wine	72,850	893	480	413	86%	893	480	413	86%
530402	Cost of Goods Sold - Liquor	54,000	332	66	266	405%	332	66	266	405%
530405	Cost of Goods Sold - NA Beverages	37,800	682	418	264	63%	682	418	264	63%
530420	Cost of Goods Sold - Food	480,000	8,120	3,321	4,800	145%	8,120	3,321	4,800	145%
	Total Cost of Goods Sold	**$ 780,450**	**$ 10,637**	**$ 4,441**	**$ 6,197**	**140%**	**$ 10,637**	**$ 4,441**	**$ 6,197**	**140%**
	Gross Profit	**$ 1,965,950**	**$ 52,580**	**$ 8,976**	**$ 43,605**	**486%**	**$ 52,580**	**$ 8,976**	**$ 43,605**	**486%**
	Gross Profit Percentage	**72%**	**83%**	**67%**			**83%**	**67%**		
55730	**OTHER OPERATING EXPENSES:**									
510100	Salaries - Pensionable	$ 615,000	$ 35,806	$ 23,332	$ 12,475	53%	$ 35,806	$ 23,332	$ 12,475	53%
510120	Salaries - Non-Pensionable	505,000	24,042	126	23,915	18926%	24,042	126	23,915	18926%
510200	Salaries - Overtime	10,000	591	-	591	0%	591	-	591	0%
510399	Tips Paid Through Payroll	-	428	(869)	1,297	-149%	428	(869)	1,297	-149%
510400	FICA Taxes	122,040	5,066	1,776	3,290	185%	5,066	1,776	3,290	185%
510500	IMRF	42,128	2,709	2,058	651	32%	2,709	2,058	651	32%
590600	Health Insurance	79,200	5,076	5,574	(497)	-9%	5,076	5,574	(497)	-9%
52XXXX	Contractual Services	140,677	10,133	5,215	4,918	94%	10,133	5,215	4,918	94%
53XXXX	Commodities	149,000	8,047	2,425	5,622	232%	8,047	2,425	5,622	232%
	Total Operating Expenses	**$ 1,663,045**	**$ 91,899**	**$ 39,638**	**$ 52,261**	**132%**	**$ 91,899**	**$ 39,638**	**$ 52,261**	**132%**
	Operating Income (Loss)	**$ 302,905**	**$ (39,319)**	**$ (30,662)**	**$ (8,657)**	**28%**	**$ (39,319)**	**$ (30,662)**	**$ (8,657)**	**28%**
	Operating Income (Loss) Percentage	**11%**	**-62%**	**-229%**			**-62%**	**-229%**		

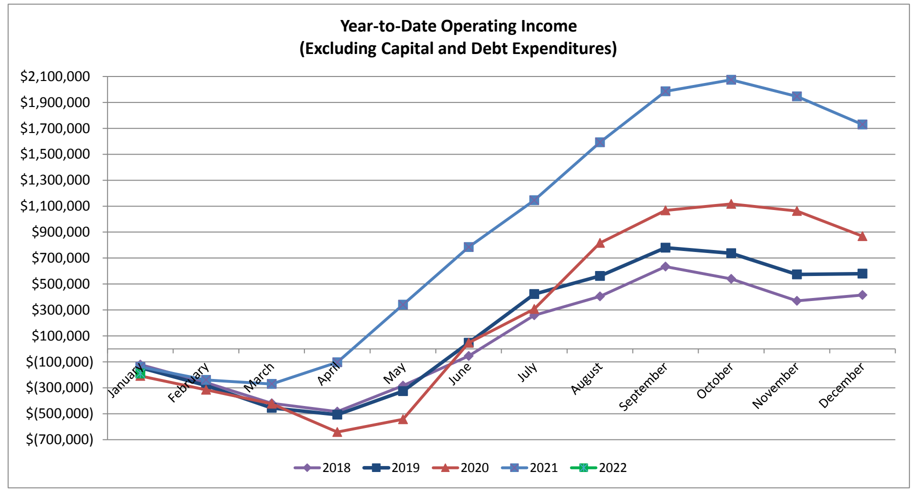
VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

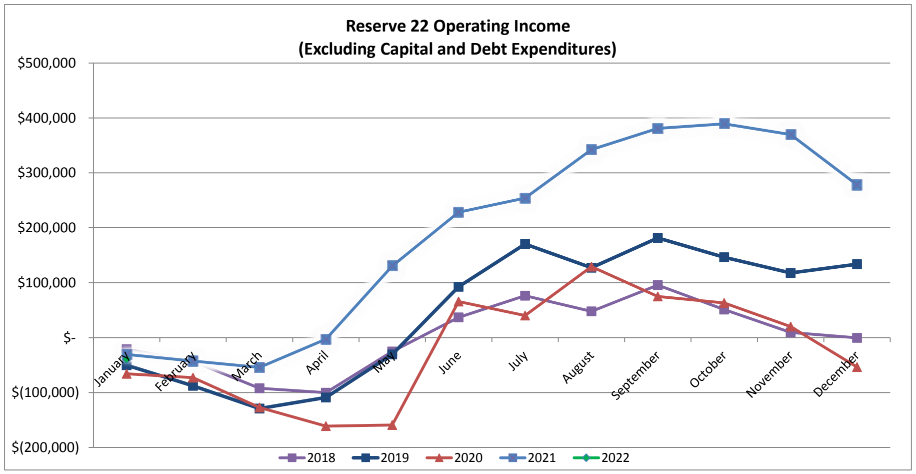
RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of January 31, 2022

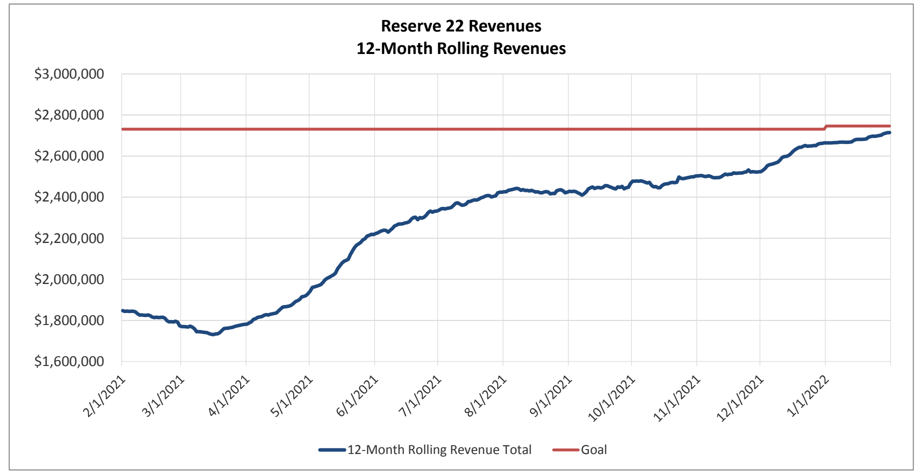
ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	KEY METRICS									
		Goal								
	Revenue Source:									
	Restaurant/Bar	N/A	$ 36,180	$ 13,396	$ 22,784	170%	$ 36,180	$ 13,396	$ 22,784	170%
	Banquets	N/A	27,038	-	27,038	0%	27,038	-	27,038	0%
	Other	N/A	-	20	(20)	-100%	-	20	(20)	-100%
	Total	$ 2,746,400	$ 63,218	$ 13,416	$ 49,801	371%	$ 63,218	$ 13,416	$ 49,801	371%
	Reserve 22 Revenues (Last 12 Months)	$ 2,746,400					$ 2,714,161	$ 1,854,727	$ 859,434	46%
	Reserve 22 Expenses (Last 12 Months)	$ 2,443,495					$ 2,444,560	$ 1,872,993	$ 571,567	31%
	# Guest Checks (Restaurant/Bar)	N/A	916	341	575		916	341	575	
	Revenue Per Guest Check	N/A	$ 39.50	$ 39.29	$ 0.21		$ 39.50	$ 39.29	$ 0.21	
	# Guests (Restaurant/Bar)	N/A	1,515	401	1,114		1,515	401	1,114	
	Average Guest Spend	N/A	$ 23.88	$ 33.41	$ (9.53)		$ 23.88	$ 33.41	$ (9.53)	
	Cost of Goods Sold %	28%	17%	33%	-16%		17%	33%	-16%	
	Cost of Goods Sold % (By Category):									
	Cost of Goods Sold - Beer	28%	12%	24%	-12%		12%	24%	-12%	
	Cost of Goods Sold - Wine	31%	16%	91%	-75%		16%	91%	-75%	
	Cost of Goods Sold - Liquor	20%	6%	13%	-7%		6%	13%	-7%	
	Cost of Goods Sold - NA Beverages	42%	64%	1285%	-1221%		64%	1285%	-1221%	
	Cost of Goods Sold - Food	32%	20%	28%	-8%		20%	28%	-8%	
	Personnel Expenses as % of Sales	50%	115%	245%	-130%		115%	245%	-130%	
	Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales	78%	133%	278%	-145%		133%	278%	-145%	

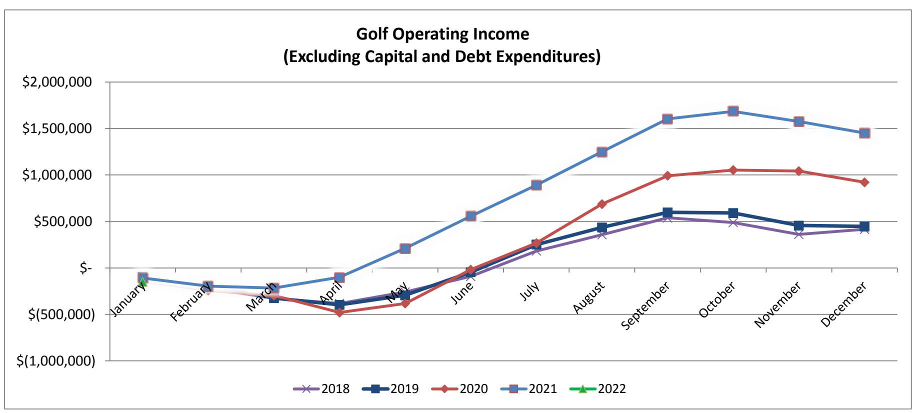
Village Links / Reserve 22
Dashboard Financial Reports
As of January 31, 2022

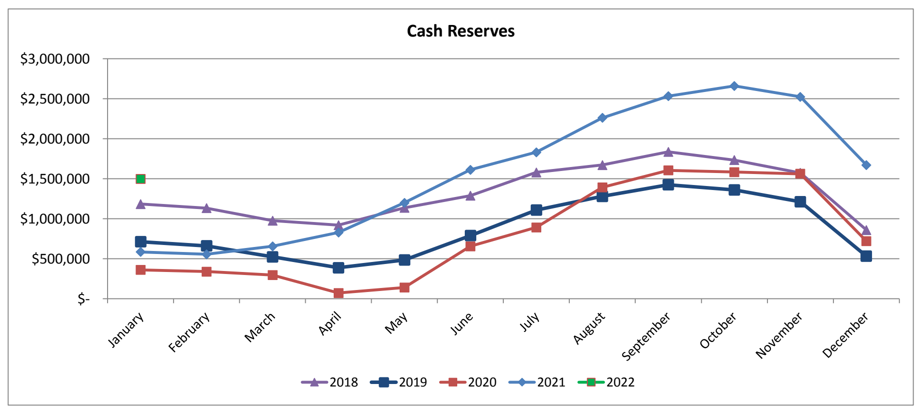












VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

VILLAGE LINKS / RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of February 28, 2022

ORG	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	REVENUES:									
5500	Village Links Revenues	$ 3,564,300	$ 23,200	$ 27,169	$ (3,969)	-15%	$ 25,640	$ 29,537	$ (3,897)	-13%
5520	Reserve 22 Revenues	2,746,400	74,597	35,484	39,113	110%	137,815	48,900	88,915	182%
	Total Revenues	**$ 6,310,700**	**$ 97,798**	**$ 62,654**	**$ 35,144**	**56%**	**$ 163,455**	**$ 78,437**	**$ 85,018**	**108%**
	EXPENDITURES:									
55700	Administration	$ 462,737	$ 36,989	$ 36,422	$ 567	2%	$ 76,816	$ 73,010	$ 3,805	5%
55710	Golf Course Maintenance	1,101,088	52,107	26,689	25,417	95%	97,727	54,112	43,615	81%
55720	Golf Services	827,018	37,804	26,731	11,073	41%	76,086	59,019	17,067	29%
55730	Reserve 22	2,443,495	82,380	47,332	35,049	74%	184,917	91,410	93,507	102%
55740	Stormwater Management	28,500	351	267	84	31%	701	536	166	31%
55750	Pro Shop Merchandise	154,031	(5,565)	2,518	(8,082)	-321%	(3,349)	2,529	(5,878)	-232%
55780	Motorized Carts	47,515	-	-	-	0%	-	-	-	0%
557X5	Mechanical Maintenance	214,278	21,726	22,986	(1,259)	-5%	48,145	37,194	10,951	29%
	Total Operating Expenses	$ 5,278,662	$ 225,793	$ 162,945	$ 62,848	39%	$ 481,044	$ 317,811	$ 163,233	51%
	Operating Income (Loss)	**$ 1,032,038**	**$ (127,996)**	**$ (100,291)**	**$ (27,704)**	**28%**	**$ (317,590)**	**$ (239,374)**	**$ (78,216)**	**33%**
	Debt Service	429,176	-	-	-	0%	-	-	-	0%
	Capital Expenditures	762,300	-	33,000	(33,000)	-100%	-	33,000	(33,000)	-100%
	CHANGE IN NET POSITION	**$ (159,438)**	**$ (127,996)**	**$ (133,291)**	**$ 5,296**	**-4%**	**$ (317,590)**	**$ (272,374)**	**$ (45,216)**	**17%**

KEY METRICS

	Goal	Month 2022	Month 2021	Month Diff	YTD 2022	YTD 2021	YTD Diff
Personnel Expenses as % of Sales	*47%*	*141%*	*173%*	*-31%*	*183%*	*270%*	*-87%*
Cash Balance (End of Month, in $000's)	*$ 1,307*	*$ 1,516*	*$ 555*	*$ 962*			

VILLAGE LINKS
GLEN ELLYN

RESERVE
22
TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of February 28, 2022

ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5500	**VILLAGE LINKS REVENUES:**									
440550	Green Fees	$ 2,250,000	$ -	$ 15	$ (15)	-100%	$ -	$ 83	$ (83)	-100%
440554	Pro Shop - Sales	170,100	1,258	2,205	(947)	-43%	1,556	2,506	(950)	-38%
440555	Motor Carts	600,300	-	-	-	0%	-	-	-	0%
440556	Driving Range	421,200	387	522	(135)	-26%	453	649	(196)	-30%
440557	Resident Cards	31,500	5,295	5,675	(380)	-7%	6,930	6,995	(65)	-1%
460100	Investment Income	100	84	0	84	21984%	152	1	151	15874%
489000	Miscellaneous Revenue	91,100	16,136	14,288	1,848	13%	16,515	14,839	1,676	11%
489100	Miscellaneous - Over/Short	-	40	(3)	43	-1495%	34	(3)	36	-1316%
490800	Operating Transfer In	-	-	4,467	(4,467)	-100%	-	4,467	(4,467)	-100%
	Total Revenues	**$ 3,564,300**	**$ 23,200**	**$ 27,169**	**$ (3,969)**	**-15%**	**$ 25,640**	**$ 29,537**	**$ (3,897)**	**-13%**
	COST OF GOODS SOLD:									
520945	Cost of Goods Sold - Pro Shop	$ 122,472	$ (7,755)	$ 376	$ (8,131)	-2164%	$ (8,193)	$ (1,768)	$ (6,426)	364%
	Total Cost of Goods Sold	**$ 122,472**	**$ (7,755)**	**$ 376**	**$ (8,131)**	**-2164%**	**$ (8,193)**	**$ (1,768)**	**$ (6,426)**	**364%**
	Gross Profit	**$ 3,441,828**	**$ 30,956**	**$ 26,794**	**$ 4,162**	**16%**	**$ 33,833**	**$ 31,304**	**$ 2,529**	**8%**
	OTHER OPERATING EXPENSES:									
510100	Salaries - Pensionable	$ 977,352	$ 59,020	$ 53,278	$ 5,742	11%	$ 125,054	$ 105,323	$ 19,731	19%
510120	Salaries - Non-Pensionable	341,000	108	103	5	5%	2,163	243	1,920	790%
510200	Salaries - Overtime	6,000	-	-	-	0%	-	-	-	0%
510400	FICA Taxes	101,314	4,421	3,969	452	11%	9,423	7,735	1,688	22%
510500	IMRF	66,950	3,838	4,493	(655)	-15%	8,177	8,873	(696)	-8%
590600	Health Insurance	129,500	10,337	9,880	457	5%	20,681	19,928	753	4%
52XXXX	Contractual Services	736,904	40,120	37,293	2,828	8%	91,021	75,845	15,176	20%
53XXXX	Commodities	353,675	33,324	6,221	27,103	436%	47,801	10,222	37,579	368%
	Total Operating Expenses	**$ 2,712,695**	**$ 151,168**	**$ 115,237**	**$ 35,931**	**31%**	**$ 304,320**	**$ 228,168**	**$ 76,152**	**33%**
	Operating Income (Loss)	**$ 729,133**	**$ (120,212)**	**$ (88,444)**	**$ (31,769)**	**36%**	**$ (270,487)**	**$ (196,864)**	**$ (73,623)**	**37%**
	Operating Income (Loss) Percentage	**20%**	**-518%**	**-326%**			**-1055%**	**-667%**		

KEY METRICS

	Goal	*Month 2022*	*Month 2021*	*Month Diff*	*YTD 2022*	*YTD 2021*	*YTD Diff*
Rounds Played	*78,000*	*-*	*3*	*(3)*	*-*	*17*	*(17)*
Revenue Per Round	*$ 45.70*	*$ -*	*$ 9,056.49*	*$ (9,056.49)*	*$ -*	*$ 1,737.45*	*$ (1,737.45)*
Resident Cards Sold	*N/A*	*548*	*594*	*(46)*	*714*	*730*	*(16)*
Cost of Goods Sold % - Pro Shop	*72%*	*-616%*	*17%*	*-633%*	*-526%*	*-71%*	*-456%*
Personnel Expenses as % of Sales	*46%*	*335%*	*264%*	*71%*	*645%*	*481%*	*164%*

VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

VILLAGE LINKS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
GOLF
(Including Administration, Grounds, & Mechanical Maintenance)
As of February 28, 2022

ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	MISCELLANEOUS REVENUE									
	Miscellaneous Revenue includes the following items, which don't fit into any of the major revenue categories:									
	Adult & Junior Golf Lessons		*$ 14,930*	*$ 13,000*	*$ 1,930*		*$ 14,930*	*$ 13,000*	*$ 1,930*	
	Hand Cart Rentals		*-*	*-*	*-*		*-*	*-*	*-*	
	Handicaps		*-*	*-*	*-*		*-*	*-*	*-*	
	Golf Club Rentals		*-*	*-*	*-*		*-*	*-*	*-*	
	Golf Club Repairs		*-*	*303*	*(303)*		*-*	*303*	*(303)*	
	Locker Rentals		*1,120*	*960*	*160*		*1,280*	*1,440*	*(160)*	
	Illinois Sales Tax (1.75%)		*78*	*19*	*59*		*276*	*54*	*221*	
	Glen Ellyn Food & Beverage Tax (1%)		*8*	*2*	*6*		*29*	*5*	*24*	
	Misc. Outings		*-*	*-*	*-*		*-*	*-*	*-*	
	Tree Donation		*-*	*-*	*-*		*-*	*-*	*-*	
	ATM Machine Commission		*-*	*5*	*(5)*		*-*	*11*	*(11)*	
	Miscellaneous		*-*	*-*	*-*		*-*	*25*	*(25)*	
	Total	*$ 91,100*	*$ 16,136*	*$ 14,288*	*$ 1,848*		*$ 16,515*	*$ 14,839*	*$ 1,676*	

RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of February 28, 2022

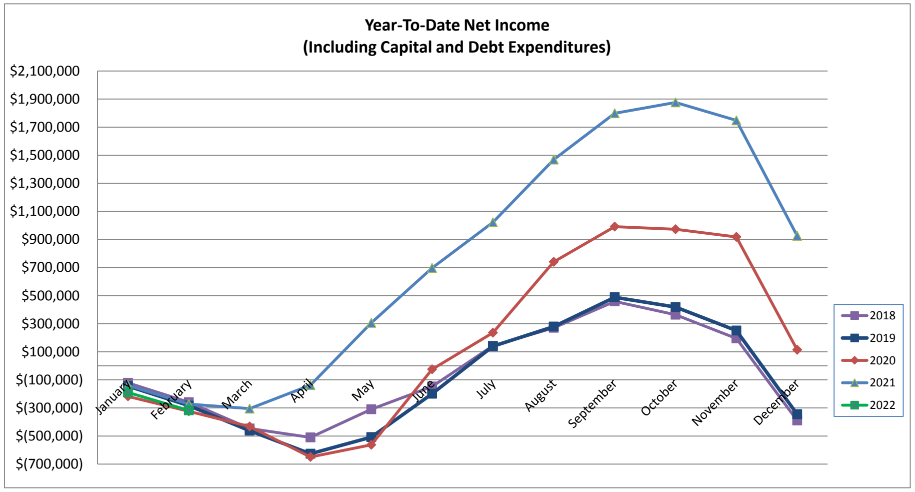
ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
5520	**RESERVE 22 REVENUES:**									
441100	Food	$ 1,500,000	$ 47,159	$ 24,397	$ 22,762	93%	$ 87,311	$ 36,118	$ 51,193	142%
441101	Liquor	270,000	6,996	3,583	3,413	95%	12,815	4,081	8,734	214%
441102	Beer	485,000	8,105	3,809	4,295	113%	13,004	4,450	8,554	192%
441103	Wine	235,000	7,010	3,163	3,847	122%	12,566	3,687	8,879	241%
441104	NA Beverages	90,000	685	188	497	264%	1,742	220	1,522	690%
441106	Room Charges	4,000	-	-	-	0%	625	-	625	0%
441107	Service Charges	160,000	4,643	251	4,392	1751%	9,753	251	9,502	3789%
489000	Miscellaneous Revenue	2,400	-	94	(94)	-100%	-	94	(94)	-100%
	Total Revenues	**$ 2,746,400**	**$ 74,597**	**$ 35,484**	**$ 39,113**	**110%**	**$ 137,815**	**$ 48,900**	**$ 88,915**	**182%**
55730	**COST OF GOODS SOLD:**									
530400	Cost of Goods Sold - Beer	$ 135,800	$ 892	$ 1,008	$ (116)	-11%	$ 1,503	$ 1,164	$ 339	29%
530401	Cost of Goods Sold - Wine	72,850	1,335	206	1,130	550%	2,228	685	1,543	225%
530402	Cost of Goods Sold - Liquor	54,000	2,107	(97)	2,204	-2275%	2,439	(31)	2,470	-7914%
530405	Cost of Goods Sold - NA Beverages	37,800	(295)	(230)	(64)	28%	387	188	199	106%
530420	Cost of Goods Sold - Food	480,000	5,559	5,722	(163)	-3%	13,679	9,043	4,636	51%
	Total Cost of Goods Sold	**$ 780,450**	**$ 9,599**	**$ 6,608**	**$ 2,990**	**45%**	**$ 20,236**	**$ 11,049**	**$ 9,187**	**83%**
	Gross Profit	**$ 1,965,950**	**$ 64,999**	**$ 28,876**	**$ 36,123**	**125%**	**$ 117,579**	**$ 37,852**	**$ 79,727**	**211%**
	Gross Profit Percentage	**72%**	**87%**	**81%**			**85%**	**77%**		
55730	**OTHER OPERATING EXPENSES:**									
510100	Salaries - Pensionable	$ 615,000	$ 25,987	$ 25,472	$ 515	2%	$ 61,793	$ 48,803	$ 12,989	27%
510120	Salaries - Non-Pensionable	505,000	22,799	918	21,881	2384%	46,840	1,044	45,796	4386%
510200	Salaries - Overtime	10,000	384	-	384	0%	975	-	975	0%
510399	Tips Paid Through Payroll	-	(681)	(396)	(285)	72%	(252)	(1,264)	1,012	-80%
510400	FICA Taxes	122,040	4,311	2,212	2,099	95%	9,377	3,988	5,389	135%
510500	IMRF	42,128	2,068	2,258	(190)	-8%	4,778	4,317	461	11%
590600	Health Insurance	79,200	5,076	5,574	(497)	-9%	10,153	11,147	(995)	-9%
52XXXX	Contractual Services	140,677	11,414	4,183	7,231	173%	21,547	9,398	12,149	129%
53XXXX	Commodities	149,000	1,424	503	921	183%	9,470	2,928	6,542	223%
	Total Operating Expenses	**$ 1,663,045**	**$ 72,782**	**$ 40,723**	**$ 32,058**	**79%**	**$ 164,681**	**$ 80,361**	**$ 84,320**	**105%**
	Operating Income (Loss)	**$ 302,905**	**$ (7,783)**	**$ (11,847)**	**$ 4,064**	**-34%**	**$ (47,102)**	**$ (42,510)**	**$ (4,592)**	**11%**
	Operating Income (Loss) Percentage	**11%**	**-10%**	**-33%**			**-34%**	**-87%**		

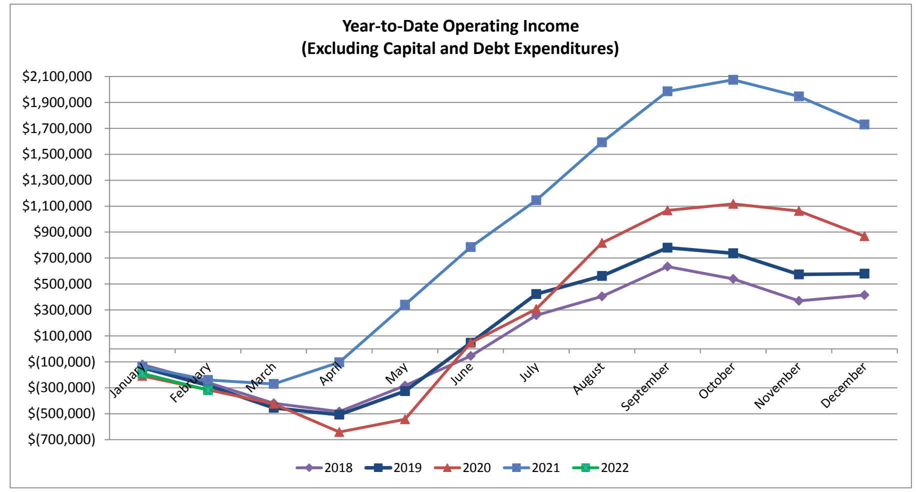
VILLAGE LINKS GLEN ELLYN | RESERVE 22 TWENTY-TWO

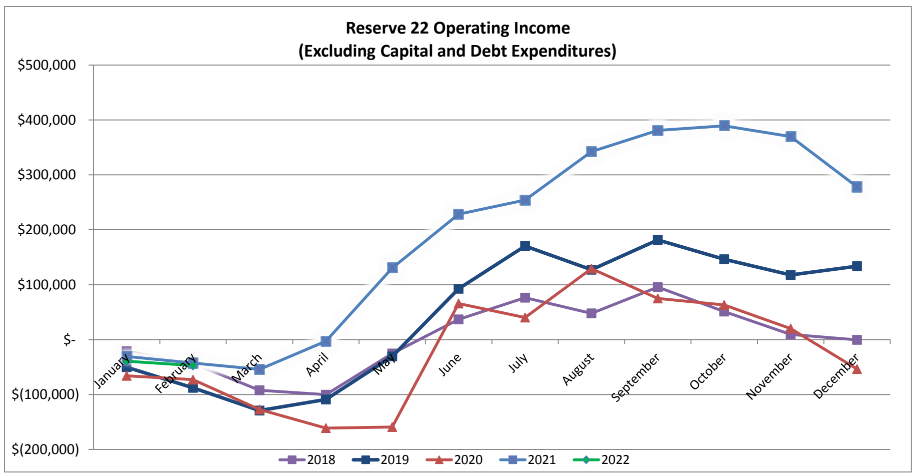
RESERVE 22
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
As of February 28, 2022

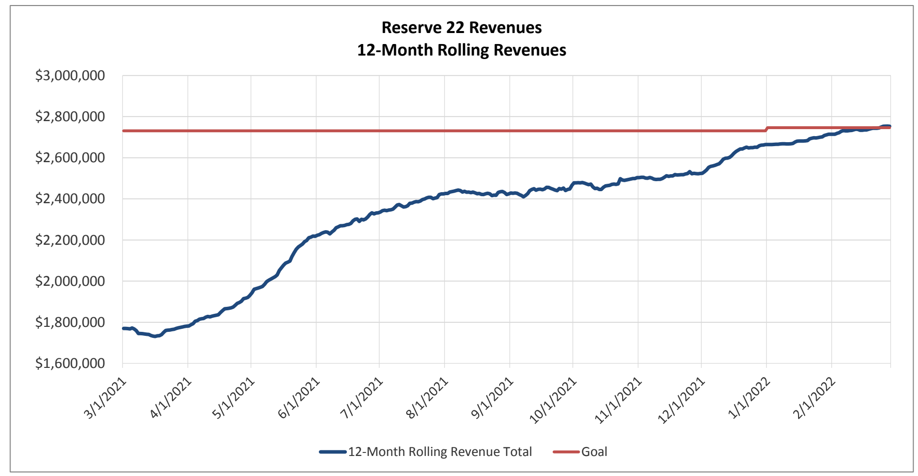
ORG/ OBJECT	DESCRIPTION	2022 BUDGET	MONTH 2022	MONTH 2021	MONTH DIFF	MONTH % DIFF	YEAR-TO-DATE 2022	YEAR-TO-DATE 2021	YEAR-TO-DATE DIFF	YEAR-TO-DATE % DIFF
	KEY METRICS									
		Goal								
	Revenue Source:									
	Restaurant/Bar	*N/A*	*$ 45,638*	*$ 33,878*	*$ 11,761*	*35%*	*$ 81,818*	*$ 47,274*	*$ 34,544*	*73%*
	Banquets	*N/A*	*28,959*	*1,505*	*27,454*	*1824%*	*55,997*	*1,505*	*54,492*	*3621%*
	Other	*N/A*	*-*	*102*	*(102)*	*-100%*	*-*	*122*	*(122)*	*-100%*
	Total	*$ 2,746,400*	*$ 74,597*	*$ 35,484*	*$ 39,113*	*110%*	*$ 137,815*	*$ 48,900*	*$ 88,915*	*182%*
	Reserve 22 Revenues (Last 12 Months)	*$ 2,746,400*					$ 2,753,274	$ 1,773,486	*$ 979,788*	*55%*
	Reserve 22 Expenses (Last 12 Months)	*$ 2,443,495*					$ 2,479,609	$ 1,796,492	*$ 683,117*	*38%*
	# Guest Checks (Restaurant/Bar)	*N/A*	*1,159*	*663*	*496*		*2,075*	*1,004*	*1,071*	
	Revenue Per Guest Check	*N/A*	*$ 39.38*	*$ 51.10*	*$ (11.72)*		*$ 39.43*	*$ 47.09*	*$ (7.66)*	
	# Guests (Restaurant/Bar)	*N/A*	*1,860*	*989*	*871*		*3,375*	*1,390*	*1,985*	
	Average Guest Spend	*N/A*	*$ 24.54*	*$ 34.25*	*$ (9.72)*		*$ 24.24*	*$ 34.01*	*$ (9.77)*	
	Cost of Goods Sold %	*28%*	*13%*	*19%*	*-6%*		*15%*	*23%*	*-8%*	
	Cost of Goods Sold % (By Category):									
	Cost of Goods Sold - Beer	*28%*	*11%*	*26%*	*-15%*		*12%*	*26%*	*-15%*	
	Cost of Goods Sold - Wine	*31%*	*19%*	*7%*	*13%*		*18%*	*19%*	*-1%*	
	Cost of Goods Sold - Liquor	*20%*	*30%*	*-3%*	*33%*		*19%*	*-1%*	*20%*	
	Cost of Goods Sold - NA Beverages	*42%*	*-43%*	*-123%*	*80%*		*22%*	*85%*	*-63%*	
	Cost of Goods Sold - Food	*32%*	*12%*	*23%*	*-12%*		*16%*	*25%*	*-9%*	
	Personnel Expenses as % of Sales	*50%*	*81%*	*103%*	*-22%*		*96%*	*142%*	*-45%*	
	Prime Cost (Cost of Goods Sold + Personnel Expenses) as % of Sales	*78%*	*94%*	*121%*	*-27%*		*112%*	*164%*	*-52%*	

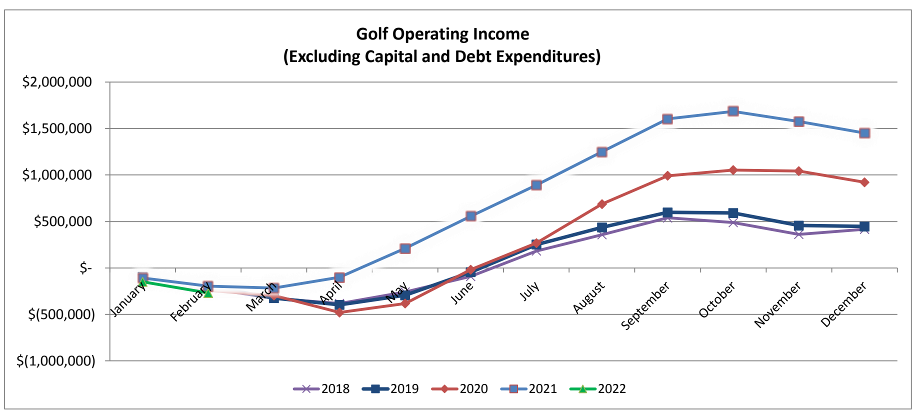
Village Links / Reserve 22
Dashboard Financial Reports
As of February 28, 2022

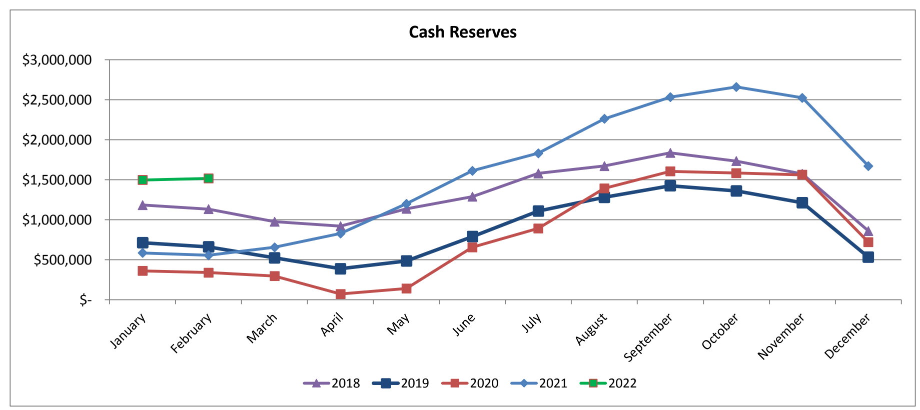












VILLAGE LINKS / RESERVE 22
MONTHLY CASH INCREASE/DECREASE HISTORY (000)

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2014	(112)	(270)	(77)	50	130	30	306	177	138	10	(148)	(663)
2015	(100)	(63)	9	67	80	153	356	352	239	(97)	(42)	(689)
2016	(114)	(20)	41	(109)	206	296	186	237	160	36	(76)	(671)
2017	(114)	42	(218)	(57)	(11)	223	328	291	72	(69)	(151)	(681)
2018	(113)	(50)	(157)	(56)	216	153	291	92	165	(102)	(160)	(716)
2019	(144)	(53)	(138)	(136)	99	304	319	171	146	(64)	(148)	(680)
2020	(173)	(21)	(43)	(225)	69	516	237	500	214	(23)	(21)	(843)
2021	(135)	(26)	96	172	371	412	220	447	272	127	(137)	(852)
2022	(173)	19										

Avg	(131)	(49)	(61)	(37)	145	261	280	283	176	(23)	(111)	(724)
Best	(100)	42	96	172	371	516	356	500	272	36	(21)	(663)
Worst	(173)	(270)	(218)	(225)	(11)	30	186	92	72	(102)	(160)	(852)

NEXT 12 MONTH CASH BALANCE SCENARIOS

	2022 FEB	2022 MAR	2022 APR	2022 MAY	2022 JUN	2022 JUL	2022 AUG	2022 SEP	2022 OCT	2022 NOV	2022 DEC	2023 JAN
Avg	1,516	1,455	1,418	1,563	1,821	2,102	2,385	2,561	2,538	2,427	1,925	1,794
Best	1,516	1,612	1,784	2,155	2,671	3,027	3,527	3,799	3,835	3,814	3,373	3,273
Worst	1,516	1,298	1,073	1,062	1,092	1,278	1,370	1,442	1,340	1,180	550	377
	actual											

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

Meeting 3/25/2022 7:00 AM
Department: Village Links
Department Head: Jeff Vesevick
Category: Discussion Item
Prepared By: Steve Thompson

AGENDA ITEM (ID # 2022-1962)

DOC ID: 2022-1962

Trustee Liaison - Steve Thompson

Statement of the Issue:

Analysis:

Budget Impact:

Action Requested:

Attachments: