FINANCIAL VARIANCE REPORT - JUNE 2026

WhiteStone: A Masonic & Eastern Star Community

SUMMARY OPERATING RESULTS:	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Total Operating Revenue	2,500,590.89	2,304,593.01	-195,997.88	13,950,618.31	13,697,324.86	-253,293.45
Total Operating Expense	2,041,494.14	2,046,706.92	-5,212.78	12,488,927.73	12,459,346.95	29,580.78
Net Operating Income	459,096.75	257,886.09	-201,210.66	1,461,690.58	1,237,977.91	-223,712.67
Total Other Income	450,427.00	306,377.16	-144,049.84	2,702,562.00	3,824,444.86	1,121,882.86
Total Other Expenses	787,830.00	732,348.63	55,481.37	4,726,980.00	4,367,659.68	359,320.32
Net Income/(Loss)	121,693.75	-168,085.38	-289,779.13	-562,727.42	694,763.09	1,257,490.51
	==============	==============	==============	==============	==============	==============

Operating Revenue						
Total Independent Living Revenue	908,160.32	891,382.32	-16,778.00	5,482,378.67	5,432,641.43	-49,737.24
Total Health Center Revenue	993,627.22	943,590.49	-50,036.73	5,995,680.92	5,804,859.97	-190,820.95
Total Assisted Living Revenue	151,176.97	173,586.69	22,409.72	907,061.82	1,029,828.07	122,766.25
Total Assisted Living - Dementia	96,749.67	121,822.00	25,072.33	579,149.64	683,061.63	103,911.99
Total Home Health Revenue	5,050.29	370.94	-4,679.35	30,301.74	6,603.38	-23,698.36
Total Other Operating Revenue	345,826.42	173,840.57	-171,985.85	956,045.52	740,330.38	-215,715.14
Total Operating Revenue	2,500,590.89	2,304,593.01	-195,997.88	13,950,618.31	13,697,324.86	-253,293.45

Commentary: MCR payment of 119,304 arrived late and will be posted in July. Contributions also down 65K YTD.

Operating Revenue - HC [CWC]	993,627.22	943,590.49	-50,036.73	5,995,680.92	5,804,859.97	-190,820.95
Operating Revenue -- AL [AL/Dem]	247,926.64	295,408.69	47,482.05	1,486,211.46	1,712,889.70	226,678.24
Total Health Center Revenue:	1,241,553.86	1,238,999.18	-2,554.68	7,481,892.38	7,517,749.67	35,857.29

SUMMARY OPERATING RESULTS:	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
OCCUPANCY [BY CARE SETTING]	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Occupancy - All Care Settings:	314.6	314.0	(0.6)	315.9	313.6	(2.3)
Occupancy - Independent Living:	204.0	202.8	(1.2)	205.4	204.0	(1.5)
Occupancy - Assisted Living / MC:	33.1	36.0	2.9	33.0	34.6	1.5
Occupancy - Health Center:	77.5	75.2	(2.3)	77.5	75.1	(2.4)
OCCUPANCY [BY PAYOR TYPE]						
HC Total Occupancy:	77.5	75.2	(2.3)	77.5	75.1	(2.4)
HC [Medicare A]:	9.0	9.0	0.0	9.0	10.0	1.0
HC [HMO/Managed Care]:	19.0	13.0	(6.0)	19.0	15.0	(4.0)
HC [Medicaid]:	18.0	16	(2.0)	18.0	16	(2.0)
HC [Private Pay]:	31.0	37	6.0	31.0	34	3.0

Operating Expense						
Total General and Administrative Expense	406,131.39	363,514.20	42,617.19	2,408,521.19	2,323,929.92	84,591.27
Total Plant Expenses	277,020.90	302,837.18	-25,816.28	1,732,980.34	1,809,129.74	-76,149.40
Total Environmental Service Expense	128,524.94	124,895.39	3,629.55	753,024.31	724,950.48	28,073.83
Total Food & Beverage Service Expense	331,242.49	386,219.17	-54,976.68	2,162,411.56	2,229,651.87	-67,240.31
Total Resident Services Expense	41,300.03	39,411.77	1,888.26	248,813.30	238,795.22	10,018.08
Total Health Center Expense	676,919.13	660,930.13	15,989.00	4,098,834.36	4,129,139.58	-30,305.22
Total Assisted Living Expense	104,077.50	98,021.12	6,056.38	624,673.17	538,492.27	86,180.90
Total Assisted Living - Dementia Expense	37,353.95	29,798.87	7,555.08	224,772.03	236,826.37	-12,054.34
Total Community Home Health Expense	38,923.81	41,079.09	-2,155.28	234,897.47	228,431.50	6,465.97
Total Operating Expense	2,041,494.14	2,046,706.92	-5,212.78	12,488,927.73	12,459,346.95	29,580.78

DEPARTMENTAL OVERVIEWS:						
General & Administrative						
Total Wages	109,016.55	110,097.81	-1,081.26	657,499.47	661,133.56	-3,634.09
Total Benefits and Taxes	20,884.61	24,997.26	-4,112.65	126,005.09	153,813.03	-27,807.94
Total Other Expenses	276,230.23	228,419.13	47,811.10	1,625,016.63	1,508,983.33	116,033.30
Total General and Administrative Expense	406,131.39	363,514.20	42,617.19	2,408,521.19	2,323,929.92	84,591.27
	==============	==============	==============	==============	==============	==============

SUMMARY OPERATING RESULTS:	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Plant						
Total Wages	81,681.29	84,321.53	-2,640.24	492,783.40	464,088.22	28,695.18
Total Benefits and Taxes	16,044.60	14,521.41	1,523.19	99,724.92	82,415.82	17,309.10
Total Non-Utility Other Expenses	102,972.28	128,307.05	-25,334.77	587,265.41	694,922.81	-107,657.40
Total Utilities	76,322.73	75,687.19	635.54	553,206.61	567,702.89	-14,496.28
Total Other Expenses	179,295.01	203,994.24	-24,699.23	1,140,472.02	1,262,625.70	-122,153.68
Total Plant Expenses	277,020.90	302,837.18	-25,816.28	1,732,980.34	1,809,129.74	-76,149.40

Commentary: Maintenance and repair other over budget (8,881) due to water line repairs of villa, apartment turnover (8,835) for refurb, lawncare (8,079) as we transition to new vendor. Snow removal invoice continues impact on YTD overage.

	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Environmental Services						
Total Wages	91,190.52	88,367.03	2,823.49	550,149.22	528,657.09	21,492.13
Total Benefits and Taxes	21,359.04	24,278.25	-2,919.21	128,504.05	144,325.27	-15,821.22
Total Other Expenses:	15,975.38	12,250.11	3,725.27	74,371.04	51,968.12	22,402.92
Total Environmental Service Expense	128,524.94	124,895.39	3,629.55	753,024.31	724,950.48	28,073.83

	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Food Service						
Total Wages	179,674.67	169,516.65	10,158.02	1,084,008.47	1,085,584.42	-1,575.95
Total Benefits and Taxes	36,409.06	33,881.64	2,527.42	219,200.00	199,849.69	19,350.31
Total Other Expenses	115,158.76	182,820.88	-67,662.12	859,203.09	944,217.76	-85,014.67
Total Food & Beverage Service Expense	331,242.49	386,219.17	-54,976.68	2,162,411.56	2,229,651.87	-67,240.31

	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
F&B Raw Foods Totals:	107,776.20	118,202.67	-10,426.47	651,836.62	679,683.06	-27,846.44
F&B Supplies Totals:	-4,564.66	50,759.40	-55,324.06	143,182.70	202,448.47	-59,265.77

Commentary: Raw food costs and supply cost continue to be area of focus. Director is working with vendors and identifying opportunities with shopping around for lower cost, high quality items, and modifying menus as needed. LCS Core Specialist for F&B visiting campus in July to assess operations and look for opportunities for savings.

SUMMARY OPERATING RESULTS:	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Resident Services						
Total Wages	18,816.09	17,373.28	1,442.81	113,518.25	110,010.25	3,508.00
Total Benefits	5,050.88	4,239.12	811.76	30,362.75	24,806.13	5,556.62
Total Other Expenses	17,433.06	17,799.37	-366.31	104,932.30	103,978.84	953.46
	_____________	_____________	_____________	_____________	_____________	_____________
Total Resident Services Expense	41,300.03	39,411.77	1,888.26	248,813.30	238,795.22	10,018.08
	=============	=============	=============	=============	=============	=============

Health Center						
Total Wages	405,926.72	359,172.29	46,754.43	2,376,836.21	2,387,640.45	-10,804.24
Total Benefits	65,285.79	61,665.71	3,620.08	385,780.92	369,800.20	15,980.72
Total HC Administrative Expense	41,805.61	49,578.00	-7,772.39	249,939.83	271,867.88	-21,928.05
Total Ancillary Expense	148,276.01	150,384.33	-2,108.32	894,402.40	915,247.87	-20,845.47
	_____________	_____________	_____________	_____________	_____________	_____________
Total Health Center Expense	676,919.13	660,930.13	15,989.00	4,098,834.36	4,129,139.58	-30,305.22
	=============	=============	=============	=============	=============	=============
Commentary:	This month supply over budget (3,929), activities (3,029), and expendable durable goods (1,929).					

Assisted Living						
Total Wages	81,470.10	84,263.69	-2,793.59	491,302.09	456,679.32	34,622.77
Total Benefits and Taxes	17,987.41	9,997.01	7,990.40	105,483.97	66,267.03	39,216.94
Total Other Expenses	4,619.99	3,760.42	859.57	27,887.11	15,545.92	12,341.19
	_____________	_____________	_____________	_____________	_____________	_____________
Total Assisted Living	104,077.50	98,021.12	6,056.38	624,673.17	538,492.27	86,180.90
	=============	=============	=============	=============	=============	=============
Commentary:	Assisted Living and AL Dementia wages combined under budget 3,083.					

SUMMARY OPERATING RESULTS:	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Assisted Living - Dementia						
Total Wages	31,595.34	25,718.62	5,876.72	190,625.22	206,005.61	-15,380.39
Total Benefits and Taxes	4,666.80	3,516.13	1,150.67	28,094.57	26,730.22	1,364.35
Total Other Expenses	1,091.81	564.12	527.69	6,052.24	4,090.54	1,961.70
	______________	______________	______________	______________	______________	______________
Total Assisted Living -- Dementia	37,353.95	29,798.87	7,555.08	224,772.03	236,826.37	-12,054.34
	==============	==============	==============	==============	==============	==============
Community Home Health ☑						
Total Wages	31,374.89	27,815.78	3,559.11	189,293.16	173,728.87	15,564.29
Total Benefits and Taxes	7,062.55	9,191.25	-2,128.70	42,494.80	42,466.15	28.65
Total Other Expenses	486.37	4,072.06	-3,585.69	3,109.51	12,236.48	-9,126.97
	______________	______________	______________	______________	______________	______________
Total Community Home Health	38,923.81	41,079.09	-2,155.28	234,897.47	228,431.50	6,465.97
	==============	==============	==============	==============	==============	==============
Total Labor						
Total Wages:	949,391.07	882,497.99	67,008.08	5,654,828.40	5,616,963.47	37,979.93
Total Benefits & Taxes:	176,879.33	176,406.77	588.56	1,060,283.10	1,044,322.51	16,076.59
Total	1,126,270.40	1,058,904.76	67,596.64	6,715,111.50	6,661,285.98	54,056.52
Total Outside Labor	15,625.00	40,129.80	-24,504.80	191,875.00	184,583.18	7,291.82
Total - With Inhouse / outside Labor	1,141,895.40	1,099,034.56	43,091.84	6,906,986.50	6,845,869.16	61,348.34
Commentary:	Work continues to reduce overtime and agency expense. However, labor under budget.					
Other Income / Expenses	Budget	Actual	Variance	Budget	Actual	Variance
Total Other Income	450,427.00	306,377.16	-144,049.84	2,702,562.00	3,824,444.86	1,121,882.86
Total Other Expenses	787,830.00	732,348.63	55,481.37	4,726,980.00	4,367,659.68	359,320.32
Commentary:	Total other income variance to budget for the month (144,049) resulting primarily from unrealized gains on investments of (196,520). Total other expense under budget for the month 55,481 and YTD 359,320.					