

FINANCIAL VARIANCE REPORT - MARCH 2026
WhiteStone: A Masonic & Eastern Star Community

SUMMARY OPERATING RESULTS:	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Total Operating Revenue	2,253,570.13	2,245,691.83	-7,878.30	6,828,430.77	6,803,048.38	-25,382.39
Total Operating Expense	2,140,130.09	1,954,700.29	185,429.80	6,256,320.40	6,055,942.91	200,377.49
Net Operating Income	113,440.04	290,991.54	177,551.50	572,110.37	747,105.47	174,995.10
Total Other Income	450,427.00	-426,050.35	-876,477.35	1,351,281.00	784,045.91	-567,235.09
Total Other Expenses	787,830.00	734,441.54	53,388.46	2,363,490.00	2,224,589.78	138,900.22
Net Income/(Loss)	-223,962.96	-869,500.35	-645,537.39	-440,098.63	-693,438.40	-253,339.77
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Operating Revenue						
Total Independent Living Revenue	914,113.28	917,918.70	3,805.42	2,752,292.07	2,738,910.83	-13,381.24
Total Health Center Revenue	1,027,169.63	997,565.46	-29,604.17	2,981,298.29	2,858,587.32	-122,710.97
Total Assisted Living Revenue	151,176.97	171,024.48	19,847.51	453,530.91	530,211.11	76,680.20
Total Assisted Living - Dementia	105,353.54	105,815.60	462.06	290,230.37	325,505.63	35,275.26
Total Home Health Revenue	5,050.29	3,069.00	-1,981.29	15,150.87	3,792.45	-11,358.42
Total Other Operating Revenue	50,706.42	50,298.59	-407.83	335,928.26	346,041.04	10,112.78
Total Operating Revenue	2,253,570.13	2,245,691.83	-7,878.30	6,828,430.77	6,803,048.38	-25,382.39

Operating Revenue - HC [CWC]	1,027,169.63	997,565.46	-29,604.17	2,981,298.29	2,858,587.32	-122,710.97
Operating Revenue -- AL [AL/Dem]	256,530.51	276,840.08	20,309.57	743,761.28	855,716.74	111,955.46
Total Health Center Revenue:	1,283,700.14	1,274,405.54	-9,294.60	3,725,059.57	3,714,304.06	-10,755.51

SUMMARY OPERATING RESULTS:	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Plant						
Total Wages	84,376.96	67,743.48	16,633.48	245,043.86	220,775.62	24,268.24
Total Benefits and Taxes	16,297.81	13,976.16	2,321.65	51,316.56	40,130.37	11,186.19
Total Non-Utility Other Expenses	97,209.00	80,532.39	16,676.61	282,760.10	258,018.33	24,741.77
Total Utilities	107,894.94	89,794.19	18,100.75	323,992.67	327,307.38	-3,314.71
Total Other Expenses	205,103.94	170,326.58	34,777.36	606,752.77	585,325.71	21,427.06
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Total Plant Expenses	305,778.71	252,046.22	53,732.49	903,113.19	846,231.70	56,881.49
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Commentary:	Exterminating service over budget (1,624) for the month. Fire protection over budget YTD (18,726) due to annual inspections.					
Environmental Services						
Total Wages	94,196.68	80,212.52	13,984.16	273,571.50	247,341.50	26,230.00
Total Benefits and Taxes	21,641.75	25,973.00	-4,331.25	64,117.11	74,300.28	-10,183.17
Total Other Expenses:	11,058.65	6,616.93	4,441.72	33,937.49	23,180.35	10,757.14
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Total Environmental Service Expense	126,897.08	112,802.45	14,094.63	371,626.10	344,822.13	26,803.97
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Commentary:	Expendable / Durable goods over budget this month (3,411) and YTD (8,110).					
Food Service						
Total Wages	185,635.11	166,678.94	18,956.17	539,024.02	506,715.60	32,308.42
Total Benefits and Taxes	36,987.78	31,684.65	5,303.13	109,355.51	92,842.03	16,513.48
Total Other Expenses	155,003.68	147,183.47	7,820.21	443,632.40	455,196.62	-11,564.22
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Total Food & Beverage Service Expense	377,626.57	345,547.06	32,079.51	1,092,011.93	1,054,754.25	37,257.68
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F&B Raw Foods Totals:	111,869.92	110,215.89	1,654.03	324,981.70	330,368.60	-5,386.90
F&B Supplies Totals:	32,683.58	28,483.43	4,200.15	87,394.04	92,627.15	-5,233.11
Commentary:	Good month and YTD overage in raw food and supply coming down.					

SUMMARY OPERATING RESULTS:	Budget	Actual	Variance	YTD Budget	YTD Actual	YTD Variance
Assisted Living - Dementia						
Total Wages	32,648.52	34,126.74	-1,478.22	94,786.02	108,318.52	-13,532.50
Total Benefits and Taxes	4,760.60	5,239.22	-478.62	14,000.37	16,347.37	-2,347.00
Total Other Expenses	1,025.70	100.83	924.87	2,881.66	2,485.81	395.85
Total Assisted Living -- Dementia	38,434.82	39,466.79	-1,031.97	111,668.05	127,151.70	-15,483.65
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Commentary:	Labor and benefits under budget when combining assisted living and assisted living dementia.					
Community Home Health <input checked="" type="checkbox"/>						
Total Wages	32,418.70	26,447.92	5,970.78	94,124.68	80,013.84	14,110.84
Total Benefits and Taxes	7,164.08	6,502.08	662	21,195.87	19,360.65	1,835.22
Total Other Expenses	522.21	592.29	-70.08	1,543.63	7,874.39	-6,330.76
Total Community Home Health	40,104.99	33,542.29	6,562.70	116,864.18	107,248.88	9,615.30
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Total Labor						
<i>Total Wages:</i>	965,439.00	867,116.12	98,437.88	2,789,189.49	2,717,651.68	71,652.81
<i>Total Benefits & Taxes:</i>	178,355.29	174,164.63	4,306.66	528,141.02	508,757.02	19,500.00
<i>Total</i>	1,143,794.29	1,041,280.75	102,744.54	3,317,330.51	3,226,408.70	91,152.81
<i>Total Outside Labor</i>	35000	24,251.70	10,748.30	127500	68,189.79	59,310.21
<i>Total - With Inhouse / outside Labor</i>	1,178,794.29	1,065,532.45	113,492.84	3,444,830.51	3,294,598.49	150,463.02
Commentary:	Through the first quarter, overall labor under budget. This includes agency usage.					
Other Income / Expenses						
Total Other Income	450,427.00	-426,050.35	-876,477.35	1,351,281.00	784,045.91	-567,235.09
Total Other Expenses	787,830.00	734,441.54	53,388.46	2,363,490.00	2,224,589.78	138,900.22
Commentary:	Unrealized loss on investments for the month (1,133,091) and YTD (907,425). Depreciation expense under budget 88,491 and non-operating interest expense 50,383 YTD.					

Comparative Balance Sheet

Masonic and Eastern Star Home
MAR-26USD
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No specific NATURAL ACCOUNT requested

	Current Month -----	Prior Yr End -----	Difference -----	Prior Month -----	Difference -----
Assets					
Total Cash and Cash Equivalents	3,414,349.18	4,690,740.59	-1,276,391.41	2,846,650.54	567,698.64
Total Current Assets Whose Use is Limited or Restricted	4,213,167.74	4,245,800.11	-32,632.37	4,328,726.69	-115,558.95
Total Accounts/Notes Receivable	1,249,723.64	1,081,657.15	168,066.49	1,220,794.41	28,929.23
Total Inventory	98,795.11	112,623.23	-13,828.12	104,480.53	-5,685.42
Total Prepaid and Deferred	266,824.41	419,236.24	-152,411.83	335,424.06	-68,599.65
Total L-T Assets Whose Use is Board/Self Restricted	16,586,225.78	15,971,232.86	614,992.92	17,418,325.73	-832,099.95
Total L-T Assets With Limited/Restricted Use	6,959,987.35	8,808,309.30	-1,848,321.95	9,675,157.18	-2,715,169.83
Net Depreciable Assets	94,184,977.46	95,094,346.73	-909,369.27	94,568,011.53	-383,034.07
Total Other Assets	4,741,327.87	4,700,627.81	40,700.06	4,656,410.84	84,917.03
Total Assets	131,715,378.54	135,124,574.02	-3,409,195.48	135,153,981.51	-3,438,602.97
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Liabilities					
Total Accounts Payable	839,679.38	1,074,582.84	-234,903.46	998,272.85	-158,593.47
Total Accrued Payroll Liabilities	1,056,407.65	960,684.45	95,723.20	1,051,650.94	4,756.71
Total Accrued Interest and Current Debt	344,223.96	1,370,645.92	-1,026,421.96	2,052,493.84	-1,708,269.88
Total Accrued Liabilities	320,202.99	349,400.38	-29,197.39	303,229.13	16,973.86
Total Other Current Liabilities	257,850.00	588,348.70	-330,498.70	281,190.80	-23,340.80
Total Long-Term Liabilities	86,283,311.70	87,636,890.70	-1,353,579.00	87,398,904.70	-1,115,593.00
Total Deferred Revenue - Non Refundable	32,640,192.10	32,499,984.46	140,207.64	32,244,943.65	395,248.45
Total Liabilities	121,741,867.78	124,480,537.45	-2,738,669.67	124,330,685.91	-2,588,818.13
Total Equity	9,973,510.76	10,644,036.57	-670,525.81	10,823,295.60	-849,784.84
Total Liabilities and Equity	131,715,378.54	135,124,574.02	-3,409,195.48	135,153,981.51	-3,438,602.97
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