

**DCC-Q REPORT**  
**July 1, 2021 – June 30, 2022**

- In October of 2020, the Executive Office of Health and Human Services (EOHHS) implemented the Direct Care Cost Quotient (DCC-Q) as a regulatory requirement to hold facilities financially accountable for prioritizing the support of direct care staff through revenue spent. The requirement applies to all nursing facilities participating in the Massachusetts Medicaid (“MassHealth”) program.
- The DCC-Q requires facilities to spend at least 75% of total facility revenue on direct care. For every 1% below the 75% DCC-Q threshold, a 0.5% downward adjustment—up to a maximum of 5%—will be applied to the nursing and operating components of the facility’s per diem rate effective the following rate year.
- In the following report, “unadjusted” DCC-Q was calculated by dividing certain direct care workforce expenses, such as nursing, dietary, restorative therapy, or social worker staff expenses, by the facility’s total revenue, excluding the revenue for non-nursing facility lines of business and subtracting the User Fee Assessments, certain federal and state payments, certain prescription drug expenses, and certain other ancillary costs related to services provided to Medicare residents. “Adjusted” DCC-Q was calculated the same way, except that the revenues related to federal relief funds and surveillance testing payments were also excluded.

<b>DCC-Q (%)</b>	<b>Unadjusted</b>	<b>Unadjusted</b>	<b>Adjusted</b>	<b>Adjusted</b>
Above 100	25	7%	48	14%
75-100	218	62%	256	73%
Below 75	108	31%	47	13%
<b>Total</b>	<b>351</b>	<b>100%</b>	<b>351</b>	<b>100%</b>

<b>Facility Name</b>	<b>Unadjusted<sup>1</sup> DCC-Q</b>	<b>Adjusted<sup>2</sup> DCC-Q</b>
ABERJONA NURSING CENTER, INC	74%	77%
ACADEMY MANOR	89%	96%
ADVINIA CARE AT PROVINCETOWN	81%	86%
ADVOCATE HEALTHCARE OF EAST BOSTON, LLC	82%	86%
ALDEN COURT NURSING CARE & REHABILITATION CENTER	75%	80%
ALLIANCE HEALTH AT ABBOTT	80%	95%
ALLIANCE HEALTH AT BALDWINVILLE	78%	94%
ALLIANCE HEALTH AT BRAINTREE	76%	88%
ALLIANCE HEALTH AT DEVEREUX	85%	103%
ALLIANCE HEALTH AT MARIE ESTHER	76%	88%

<sup>1,2</sup> DCC-Q scores over 100% may reflect cost and revenue fluctuations during a particular period.

ALLIANCE HEALTH AT MARINA BAY	75%	86%
ALLIANCE HEALTH AT ROSEWOOD	81%	94%
ALLIANCE HEALTH AT WEST ACRES	74%	79%
APPLE VALLEY CENTER	80%	83%
ARMENIAN NURSING & REHABILITATION CENTER	82%	99%
ATTLEBORO HEALTHCARE	87%	98%
BAKER-KATZ SKILLED NURSING AND REHABILITATION CTR	72%	76%
BAYPATH AT DUXBURY NURSING & REHABILITATION CTR	71%	74%
BAYPOINTE REHAB CENTER	64%	67%
BEAR HILL HEALTHCARE AND REHABILITATION CENTER	78%	81%
BEAR MOUNTAIN AT ANDOVER	79%	83%
BEAR MOUNTAIN AT READING	85%	89%
BEAR MOUNTAIN AT SUDBURY	103%	108%
BEAR MOUNTAIN AT WEST SPRINGFIELD	100%	106%
BEAR MOUNTAIN AT WORCESTER	79%	84%
BEAUMONT REHAB & SKILLED NURSING CTR - NATICK	80%	83%
BEAUMONT REHAB & SKILLED NURSING CTR - NORTHBORO	78%	82%
BEAUMONT REHAB & SKILLED NURSING CTR - WESTBORO	76%	80%
BELMONT MANOR NURSING HOME, IN	74%	77%
BELVIDERE HEALTHCARE CENTER	75%	79%
BENJAMIN HEALTHCARE CENTER	254%	357%
BERKELEY RETIREMENT HOME, THE	90%	93%
BERKSHIRE REHABILITATION & SKILLED CARE CENTER	75%	76%
BETHANY SKILLED NURSING FACILITY	103%	113%
BLACKSTONE VALLEY HEALTH & REHABILITATION	80%	81%
BLAIRE HOUSE OF MILFORD	80%	84%
BLAIRE HOUSE OF TEWKSBURY	79%	84%
BLAIRE HOUSE OF WORCESTER	68%	72%
BLUE HILLS HEALTH AND REHABILITATION CENTER	78%	82%
BLUEBERRY HILL REHABILITATION AND HEALTHCARE CTR	81%	84%
BOSTON HOME, INC (THE)	97%	104%
BOSTONIAN NURSING CARE & REHABILITATION CTR, THE	75%	80%
BOURNE MANOR EXTENDED CARE FACILITY	75%	87%
Braintree Manor Healthcare	78%	82%
BRANDON WOODS OF DARTMOUTH	76%	81%
BRANDON WOODS OF NEW BEDFORD	81%	86%
BRENTWOOD REHABILITATION AND HEALTHCARE CTR (THE)	83%	86%
BRIARWOOD REHABILITATION & HEALTHCARE CENTER	74%	77%
BRIDGEWATER NURSING HOME	91%	97%
BRIGHAM HEALTH AND REHABILITATION CENTER	77%	82%
BRIGHTON HOUSE REHABILITATION & NURSING CENTER	82%	89%
BROOKSIDE REHABILITATION AND HEALTHCARE CENTER	80%	94%
BRUSH HILL CARE CENTER	91%	97%
BUCKLEY-GREENFIELD HEALTHCARE CENTER	85%	94%

CAMBRIDGE REHABILITATION & NURSING CENTER	91%	96%
CAMPION HEALTH & WELLNESS, INC	133%	143%
CAPE HERITAGE REHABILITATION & HEALTH CARE CENTER	82%	86%
CAPE REGENCY REHABILITATION & HEALTH CARE CENTER	99%	104%
CARDIGAN NURSING & REHABILITATION CENTER	79%	79%
CARE ONE AT BROOKLINE	86%	89%
CARE ONE AT CONCORD	75%	78%
CARE ONE AT ESSEX PARK	82%	86%
CARE ONE AT HOLYOKE	71%	73%
CARE ONE AT LEXINGTON	87%	90%
CARE ONE AT LOWELL	67%	69%
CARE ONE AT MILLBURY	88%	92%
CARE ONE AT NEW BEDFORD	86%	90%
CARE ONE AT NEWTON	67%	69%
CARE ONE AT NORTHAMPTON	103%	109%
CARE ONE AT PEABODY	76%	79%
CARE ONE AT RANDOLPH	69%	71%
CARE ONE AT REDSTONE	94%	99%
CARE ONE AT WEYMOUTH	82%	84%
CARE ONE AT WILMINGTON	70%	72%
CARLETON-WILLARD VILLAGE RETIREMENT & NURSING CTR	72%	88%
CARLYLE HOUSE	74%	77%
CARVALHO GROVE HEALTH AND REHABILITATION CENTER	86%	92%
CASA DE RAMANA REHABILITATION CENTER	88%	92%
CATHOLIC MEMORIAL HOME	82%	86%
CEDAR VIEW REHABILITATION AND HEALTHCARE CENTER	66%	69%
CEDARWOOD GARDENS	91%	98%
CENTER FOR EXTENDED CARE AT AMHERST	69%	82%
CHAMPION REHABILITATION AND NURSING	95%	99%
CHAPIN CENTER	95%	100%
CHARLENE MANOR EXTENDED CARE FACILITY	64%	70%
CHESTNUT HILL OF EAST LONGMEADOW	74%	77%
CHESTNUT WOODS REHABILITATION AND HEALTHCARE CTR	70%	74%
CHETWYNDE HEALTHCARE	78%	91%
CHICOPEE REHABILITATION AND NURSING CENTER	67%	74%
CHRISTOPHER HOUSE OF WORCESTER	74%	85%
CLIFTON REHABILITATION NURSING CENTER	69%	73%
COLEMAN HOUSE	74%	82%
COLONY CENTER FOR HEALTH & REHABILITATION	97%	103%
CONTINUING CARE AT BROOKSBY VILLAGE	89%	95%
COPLEY AT STOUGHTON - BAYSTATE CONSOLIDATED PROPER	76%	88%
COUNTRY CENTER FOR HEALTH & REHABILITATION	84%	87%
COUNTRY GARDENS HEALTH AND REHABILITATION CENTER	107%	116%
COUNTRYSIDE HEALTH CARE OF MILFORD	111%	136%

COURTYARD NURSING CARE CENTER	90%	96%
CRANEVILLE PLACE REHABILITATION & SKILLED CARE CT	81%	88%
DAY BROOK VILLAGE SENIOR LIVING	72%	81%
DEDHAM HEALTHCARE	78%	86%
DEXTER HOUSE HEALTHCARE	71%	74%
DWYER HOME	83%	84%
D'YOUVILLE SENIOR CARE	84%	92%
EAST LONGMEADOW SKILLED NURSING CENTER	70%	77%
EASTPOINTE REHAB CENTER	85%	92%
ELAINE CENTER AT HADLEY	90%	99%
ELIOT CENTER FOR HEALTH & REHABILITATION	106%	113%
ELIZABETH SETON	88%	108%
ELLIS NURSING HOME (THE)	79%	82%
EMMANUEL DEVELOPMENT CORPORATION	75%	75%
FAIR HAVENS, INC.	71%	71%
FAIRHAVEN HEALTHCARE CENTER	82%	82%
FAIRVIEW COMMONS NURSING & REHABILITATION CENTER	75%	80%
FALL RIVER HEALTHCARE	77%	81%
FALL RIVER JEWISH HOME, INC	86%	91%
FITCHBURG HEALTHCARE	69%	72%
FITCHBURG REHABILITATION AND NURSING CENTER	88%	104%
FOREMOST AT SHARON, LLC	74%	78%
GARDEN PLACE HEALTHCARE	75%	80%
GARDNER REHABILITATION AND NURSING CENTER	88%	93%
GERMAN CENTER FOR EXTENDED CARE	74%	79%
GLEN RIDGE NURSING CARE CENTER	79%	85%
GLOUCESTER HEALTHCARE	89%	96%
GOVERNORS CENTER	99%	103%
GREENFIELD REHABILITATION AND NURSING CENTER LLC	76%	76%
GREENWOOD NURSING & REHABILITATION CENTER	74%	78%
GUARDIAN CENTER (THE)	81%	84%
HANCOCK PARK REHABILITATION AND NURSING CENTER	77%	84%
HANNAH B G SHAW HOME FOR THE AGED	84%	91%
HANNAH DUSTON HEALTHCARE CENTER	76%	85%
HARBOR HOUSE NURSING & REHABILITATION CENTER	64%	68%
HATHAWAY MANOR EXTENDED CARE	84%	92%
HATHORNE HILL	85%	90%
HELLENIC NURSING & REHABILITATION CENTER	81%	99%
HERITAGE HALL EAST	76%	80%
HERITAGE HALL NORTH	87%	97%
HERITAGE HALL SOUTH	86%	91%
HERITAGE HALL WEST	76%	81%
HERMITAGE HEALTHCARE (THE)	76%	81%
HIGHLANDS, THE	79%	82%

HIGHVIEW OF NORTHAMPTON	115%	126%
HILLCREST COMMONS NURSING & REHABILITATION CENTER	71%	78%
HOLDEN REHABILITATION & NURSING CENTER	74%	77%
HOLY TRINITY EASTERN ORTHODOX N & R CENTER	71%	73%
HOLYOKE HEALTHCARE CENTER	97%	109%
HUNT NURSING AND REHABILITATION CENTER	83%	88%
JEFFREY & SUSAN BRUDNICK CENTER FOR LIVING	74%	79%
JESMOND NURSING HOME	68%	71%
JEWISH HEALTHCARE CENTER	103%	106%
JML CARE CENTER INC	111%	117%
JOHN ADAMS HEALTHCARE CENTER	88%	99%
JOHN SCOTT HOUSE NURSING & REHABILITATION CENTER	73%	80%
JULIAN J LEVITT FAMILY NURSING HOME	76%	79%
KATZMAN FAMILY CENTER FOR LIVING	73%	76%
KEYSTONE CENTER	79%	86%
KIMBALL FARMS NURSING CARE CENTER	87%	91%
KNOLLWOOD NURSING CENTER	64%	70%
LAFAYETTE REHABILITATION & SKILLED NURSING FACILIT	73%	73%
LAKEVIEW HOUSE SKLD NRSG AND RESIDENTIAL CARE FAC	80%	84%
LANESSA EXTENDED CARE	74%	79%
LEDGEWOOD REHABILITATION & SKILLED NURSING CENTER	74%	79%
LEE HEALTHCARE	74%	76%
LEONARD FLORENCE CENTER FOR LIVING	80%	85%
LIBERTY COMMONS	74%	85%
LIFE CARE CENTER OF ACTON	89%	94%
LIFE CARE CENTER OF ATTLEBORO	72%	76%
LIFE CARE CENTER OF AUBURN	67%	72%
LIFE CARE CENTER OF LEOMINSTER	75%	80%
LIFE CARE CENTER OF MERRIMACK VALLEY	78%	92%
LIFE CARE CENTER OF NASHOBA VALLEY	90%	104%
LIFE CARE CENTER OF PLYMOUTH	77%	81%
LIFE CARE CENTER OF RAYNHAM	74%	77%
LIFE CARE CENTER OF STONEHAM	89%	97%
LIFE CARE CENTER OF THE NORTH SHORE	73%	86%
LIFE CARE CENTER OF THE SOUTH SHORE	89%	98%
LIFE CARE CENTER OF WEST BRIDGEWATER	79%	84%
LIFE CARE CENTER OF WILBRAHAM	82%	87%
LIGHTHOUSE NURSING CARE CENTER	81%	88%
LINDA MANOR EXTENDED CARE FACILITY	68%	75%
LINDEN PONDS	72%	73%
LONGMEADOW OF TAUNTON	81%	87%
LOOMIS LAKESIDE AT REEDS LANDING	64%	69%
LUTHERAN HOME OF JAMAICA PLAIN, INC.	72%	74%
LUTHERAN HOUSING CORPORATION	81%	81%

LYDIA TAFT HOUSE	78%	84%
M I NURSING & RESTORATIVE CENTER	91%	97%
MADONNA MANOR NURSING HOME	110%	119%
MAPLES REHABILITATION & NURSING CENTER	77%	80%
MAPLEWOOD REHAB AND NURSING	80%	86%
MARIAN MANOR	79%	87%
MARIAN MANOR OF TAUNTON	102%	109%
MARISTHILL NURSING & REHABILITATION CENTER	75%	79%
MARLBOROUGH HILLS REHABILITATION & HLTH CARE CTR	103%	125%
MARY ANN MORSE NURSING & REHABILITATION	76%	82%
MARY'S MEADOW AT PROVIDENCE PLACE	102%	108%
MASCONOMET HEALTHCARE CENTER	76%	82%
MATTAPAN HEALTH & REHABILITATION CENTER	83%	88%
MAYFLOWER PLACE NURSING & REHABILITATION CENTER	73%	84%
MEADOW GREEN NURSING AND REHABILITATION CENTER	86%	94%
MEADOWS OF CENTRAL MASSACHUSETTS (THE)	112%	115%
MEDFORD REHABILITATION AND NURSING CENTER	86%	91%
MEDWAY COUNTRY MANOR SKILLED NURSING & REHABILITATION	87%	94%
MELROSE HEALTHCARE	77%	82%
MILFORD CENTER	77%	83%
MISSION CARE AT HOLYOKE	79%	84%
MONT MARIE REHABILITATION & HEALTHCARE CENTER	85%	89%
MOUNT CARMEL CARE CENTER	81%	91%
MT GREYLOCK EXTENDED CARE FACILITY	67%	71%
NEMASKET HEALTHCARE CENTER	69%	76%
NEVILLE CENTER AT FRESH POND FOR NURSING & REHAB	77%	80%
NEVINS NURSING & REHABILITATION CENTER	91%	98%
NEW BEDFORD JEWISH CONVALESCENT HOME, INC	86%	90%
NEW ENGLAND HOMES FOR THE DEAF, INC	71%	71%
NEW ENGLAND PEDIATRIC CARE	75%	81%
NEW ENGLAND SINAI TCU	97%	99%
NEWTON WELLESLEY CENTER FOR ALZHEIMER'S CARE	71%	74%
NORTH ADAMS COMMONS NURSING & REHABILITATION CENTER	71%	80%
NORTH END REHABILITATION AND HEALTHCARE CENTER	70%	72%
NORTHBRIDGE REHAB CENTER LLC	86%	88%
NORTHWOOD REHABILITATION & HEALTHCARE CENTER	84%	88%
NORWOOD HEALTHCARE	85%	89%
NOTRE DAME LONG TERM CARE CENTER	81%	89%
OAK KNOLL HEALTHCARE CENTER	79%	86%
OAKDALE REHABILITATION & SKILLED NURSING CENTER	77%	81%
OAKHILL HEALTHCARE	79%	83%
OAKS, THE	74%	77%
OC AZURE OF WORCESTER CENTER LLC	84%	88%

OCEANSIDE NURSING AND REHABILITATION	77%	77%
ODD FELLOWS HOME OF MASSACHUSETTS	78%	84%
OUR ISLAND HOME	95%	103%
OUR LADYS HAVEN OF FAIRHAVEN INC	93%	100%
OVERLOOK MASONIC HEALTH CENTER	76%	88%
OXFORD REHABILITATION & HEALTH CARE CENTER, THE	95%	102%
PALM SKILLED NRSING CR & CTR FOR REHAB EXCELLENCE	86%	91%
PALMER HEALTHCARE CENTER	72%	78%
PARK AVENUE HEALTH CENTER	74%	76%
PARK PLACE REHABILITATION & SKILLED CARE CENTER	96%	108%
PARKWAY HEALTH AND REHABILITATION CENTER	77%	90%
PARSONS HILL REHABILITATION & HEALTH CARE CENTER	83%	88%
PAVILION , THE	68%	70%
PENACOOK PLACE, INC	92%	96%
PHILLIPS MANOR NURSING HOME	75%	88%
PILGRIM REHABILITATION & SKILLED NURSING CENTER	66%	74%
PINE KNOLL NURSING CENTER	75%	79%
PLEASANT BAY OF BREWSTER REHAB CENTER	70%	73%
PLYMOUTH HARBORSIDE HEALTHCARE	74%	78%
PLYMOUTH REHABILITATION & HEALTH CARE CENTER	91%	96%
POPE NURSING HOME	76%	84%
PORT HEALTHCARE CENTER	72%	78%
PRESCOTT HOUSE	74%	77%
QUABBIN VALLEY HEALTHCARE	78%	79%
QUEEN ANNE NURSING HOME, INC	63%	75%
QUINCY HEALTH AND REHABILITATION CENTER LLC	79%	92%
REGALCARE AT HARWICH	66%	67%
REHABILITATION & NURSING CENTER AT EVERETT (THE)	96%	104%
RESERVOIR CENTER FOR HEALTH & REHABILITATION, THE	92%	98%
REVOLUTION AT SARAH BRAYTON PLACE	72%	75%
REVOLUTION AT SOMERSET POINT	75%	78%
REVOLUTION CHARLWELL	93%	100%
REVOLUTION KIMWELL	75%	78%
RIVER TERRACE REHABILITATION AND HEALTHCARE CTR	68%	71%
RIVERBEND OF SOUTH NATICK	79%	87%
RIVERCREST LONG TERM CARE	-51%	62%
ROYAL AT WAYLAND REHABILITATION & NURSING CENTER	83%	97%
ROYAL BRAINTREE NURSING AND REHABILITATION CENTER	75%	88%
ROYAL CAPE COD NURSING & REHABILITATION CENTER	63%	87%
ROYAL MEADOW VIEW CENTER	85%	99%
ROYAL MEGANSETT NURSING & REHABILITATION	63%	74%
ROYAL NORWELL NURSING & REHABILITATION CENTER LLC	79%	83%
ROYAL NURSING CENTER, LLC	79%	82%
ROYAL OF COTUIT	59%	68%

ROYAL OF FAIRHAVEN NURSING CENTER	71%	77%
ROYAL WOOD MILL CENTER	64%	75%
SACHEM CENTER FOR HEALTH & REHABILITATION	109%	116%
SACRED HEART NURSING HOME	82%	88%
SALEM REHAB CENTER	76%	80%
SANCTA MARIA NURSING FACILITY	80%	82%
SAUGUS REHAB AND NURSING	59%	60%
SAVOY NURSING & REHAB CTR	79%	90%
SEACOAST NURSING & REHABILITATION CENTER INC	90%	97%
SERENITY HILL NURSING CENTER	79%	84%
SEVEN HILLS PEDIATRIC CENTER	81%	83%
SHERRILL HOUSE	92%	97%
SHREWSBURY NURSING & REHABILITATION CENTER	76%	84%
SIPPICAN HEALTHCARE CENTER	75%	83%
SIXTEEN ACRES HEALTHCARE CENTER	85%	92%
SKILLED NURSING FACILITY AT NORTH HILL (THE)	111%	112%
SOUTH COVE MANOR NURSING & REHABILITATION CENTER	73%	78%
SOUTH DENNIS HEALTHCARE	96%	100%
SOUTHBRIDGE REHABILITATION & HEALTH CARE CENTER	90%	91%
SOUTHEAST HEALTH CARE CENTER	95%	103%
SOUTHPOINTE REHAB CENTER	76%	82%
SOUTHSHORE HEALTH CARE CENTER	89%	93%
SOUTHWOOD AT NORWELL NURSING CTR	61%	69%
SPAULDINGNSG&THERAPYCTR-BRIGHTON	171%	190%
SPRINGSIDE REHABILITATION AND SKILLED CARE CENTER	80%	84%
ST FRANCIS REHABILITATION & NURSING CENTER	83%	88%
ST JOSEPH MANOR HEALTH CARE INC	71%	77%
ST JOSEPH REHAB & NURSING CARE CENTER	74%	78%
ST MARY HEALTH CARE CENTER	81%	87%
ST PATRICK'S MANOR	80%	84%
STERLING VILLAGE	75%	77%
STONE REHABILITATION AND SENIOR LIVING	84%	87%
STONEHEDGE HEALTH CARE CENTER	167%	168%
SUDBURY PINES EXTENDED CARE	97%	97%
SUNNY ACRES NURSING HOME	98%	101%
SUTTON HILL CENTER	84%	91%
THOMAS UPHAM HOUSE	77%	81%
TIMBERLYN HEIGHTS NURSING AND REHABILITATION	60%	62%
TIMOTHY DANIELS HOUSE	99%	106%
TREMONT HEALTH CARE CENTER	94%	95%
TWIN OAKS REHAB AND NURSING	76%	79%
VANTAGE AT HAMPDEN LLC	83%	87%
VANTAGE AT SOUTH HADLEY, LLC	90%	93%
VANTAGE AT WILBRAHAM, LLC	92%	96%



VERO HEALTH & REHAB OF AMESBURY	104%	104%
VERO HEALTH & REHAB OF REVERE	159%	159%
VICTORIA HAVEN NURSING FACILITY	77%	82%
WACHUSETT MANOR	86%	90%
WAKEFIELD CENTER	75%	79%
WALPOLE HEALTHCARE	67%	69%
WATERTOWN REHABILITATION AND NURSING CENTER LLC	103%	105%
WATERVIEW LODGE LLC, REHABILITATION & HEALTHCARE	57%	64%
WEBSTER MANOR REHABILITATION & HEALTH CARE CENTER	75%	78%
WEBSTER PARK REHABILITATION AND HEALTHCARE CENTER	74%	76%
WEDGEMERE HEALTHCARE	75%	77%
WEST NEWTON HEALTHCARE	85%	90%
WEST ROXBURY HEALTH & REHABILITATION CENTER	67%	69%
WEST SIDE HOUSE LTC FACILITY	99%	106%
WESTBOROUGH HEALTHCARE	77%	80%
WESTFIELD CENTER	76%	81%
WESTFIELD GARDENS NURSING AND REHAB	93%	99%
WESTFORD HOUSE	90%	95%
WHITTIER BRADFORD TRANS CARE	104%	106%
WHITTIER WESTBOROUGH TRANSITIONAL CARE UNIT	86%	97%
WILLIAMSTOWN COMMONS N&R CTR	62%	71%
WILLIMANSETT CENTER EAST	83%	87%
WILLIMANSETT CENTER WEST	80%	84%
WILLOW MANOR	85%	90%
WILMINGTON REHAB CENTER, LLC	74%	77%
WINCHESTER NURSING CENTER, INC	75%	78%
WINDEMERE NURSING & REHAB CTR ON MARTHAS VINEYARD	138%	144%
WINDSOR NURSING & RETIREMENT HOME	72%	80%
WINGATE AT CHESTNUT HILL	59%	431%
WINGATE AT HAVERHILL	69%	69%
WINGATE AT NEEDHAM	77%	77%
WINGATE AT SILVER LAKE	73%	73%
WOBURN NURSING CENTER, INC	80%	83%
WORCESTER REHABILITATION & HEALTH CARE CENTER	100%	105%