

**Resident Care Facility Cost Quotient (RCC-Q)
Fiscal Year 2026 Reporting Period**

- In July of 2022, the Executive Office of Health and Human Services (EOHHS) implemented the Resident Care Cost Quotient (RCC-Q) as a regulatory requirement to hold facilities financially accountable for prioritizing the support of resident care staff through revenue spent.
- In accordance with 101 CMR 204.10 and MassHealth Administrative Bulletin 23-25, the RCC-Q requires facilities to spend at least 80% of total facility revenue on direct care. For every full percentage point below the 80% RCC-Q threshold, a 0.5% downward adjustment - up to a maximum of 5% - will be applied to the resident care and operating components of the facility's per diem rate effective the following rate year.
- The "**Reported**" RCC-Q score was calculated by dividing resident care workforce expenses, such as nursing, dietary, recreational therapy, or social service worker staff expenses, by the facility's total revenue, excluding the revenue for non-residential care facility lines of business.

**Table 1: Summary of Results^{1,2}
Reporting Period Fiscal Year 2025
(July 1, 2025 – June 30, 2026)**

-	Reported Count	Reported Percent
100% or higher ³	3	6%
Less than 100% and equal to or above 80%	38	73%
Below 80% or non-filer	11	21%
Total	52	100%

¹ Counts in Table 1 are determined by unrounded RCC-Q results, while Table 2 presents RCC-Q values as rounded whole numbers.

² Rate adjustments are applied if a facility is a full percentage point below 80%, not to exceed a penalty of 5%. Facilities with fewer than 1,700 publicly funded days, as reported in the facility's most recent cost report filing, are exempt from the downward adjustment (see [101 CMR 204.10\(5\)](#)).

³ RCC-Q scores over 100% may reflect cost and revenue fluctuations during a particular period.

Table 2: Results by Facility

Residential Care Facility	RCC-Q Score	Filed on Time
ANNS REST HOME INC	81%	Yes
APPLEWOOD HOME FOR ELDERS	80%	Yes
BEAVEN KELLY HOME	73%	Yes
BROOKHAVEN ASSISTED CARE	78%	Yes
BROOKHOUSE HOME FOR AGED WOMEN	81%	Yes
BURGOYNE REST HOME INC	89%	Yes
CAPE WINDS RH OF HYANNIS	80%	Yes
CAPE WINDS RH OF SANDWICH	114%	Yes
CHARLTON MANOR REST HOME LLC	80%	Yes
CRESCENT MANOR ASSISTED CARE LLC	82%	Yes
CUSHNG MAN COM SUP FAC INC	88%	Yes
DALTON REST HOME	86%	Yes
DARTMOUTH MANOR REST HOME	85%	Yes
DAUGHTERS OF ST PAUL COMMUNITY FOUNDATION INC	81%	Yes
DODGE PARK REST HOME LLC	88%	Yes
DONNA KAY REST HOME	166%	Yes
ELIZABETH CATHERINE REST HOME LLC	80%	Yes
ELLEN RICE REST HOME INC	80%	Yes
FAIRMOUNT REST HOME INC	86%	Yes
HALE HOUSE	89%	Yes
HAVENWOOD REST HOME	83%	Yes
HILLSIDE REST HOME	82%	Yes
HOMESTEAD HALL	81%	Late Filer
IVY HILL ASSISTED CARE LLC	77%	Yes
LABELLE'S REST HOME INC	0%	Non-Filer
LATHROP HOME	76%	Yes
LINCOLN HILL MANOR	78%	Yes
LYNN SHORE REST HOME	106%	Late Filer
MARILLAC RESIDENCE INC	70%	Yes
MILL POND REST HOME	87%	Yes
MOUNT PLEASANT HOME	82%	Yes
OSTERMAN REST HOME	87%	Yes
PENNY LANE REST HOME	89%	Yes
PETTEE HOUSE	78%	Yes
PLEASANT ACRES REST HOME	94%	Yes
PLEASANT ST REST HOME INC	80%	Yes
RIVER VALLEY REST HOME	88%	Yes
ROCKRIDGE/LAUREL PARK	90%	Yes

Residential Care Facility	RCC-Q Score	Filed on Time
SAINT LUKE'S HOME ⁴	77%	Yes
SERENITY REST HOME, LLC	80%	Yes
SOPHIA SNOW HOUSE	93%	Yes
ST JOSEPH'S ABBEY RC FAC	82%	Yes
ST JULIE BILLIART RES CARE	91%	Yes
THE GERMAN OLD FOLKS HOME INC	98%	Yes
THE WILLOWS AT WORCESTER LLC	93%	Yes
VILLAGE REST HOME OF BROCKTON	82%	Yes
VILLAGE REST HOME OF EASTON	82%	Yes
VILLAGE REST HOME OF LEOMINSTER	86%	Yes
VNA SENIOR LIVING - HIGHLAND AVENUE CAMPUS	91%	Yes
WEST VIEW HOME INC.	81%	Yes
WILLOWBROOK MANOR REST HOME	57%	Yes
WINTER HILL REST HOME	93%	Yes

⁴ In accordance with 2025 Rest Home Task Force Final Report recommendation 2B, a facility may voluntarily petition EOHHS for a temporary waiver if it was below the 80% RCC-Q threshold because the costs incurred to make physical plant improvements were more than 10% of the rest home's annual revenue in the reporting year. EOHHS is in the process of collecting materials from St. Luke's Home. While St. Luke's Home's reported score will not change, they may not be assessed a rate penalty.