

**310 Select Specialty Hospital - Madison**  
 801 Braxton Pl  
 Madison, WI 53715  
 608-260-2701

Fiscal Year: 01/01 to 12/31  
 Type: Long-Term Acute Care  
 Control: Corporation

County: Dane  
 Analysis Area: Southern (1)  
 Volume Group: N/A

Selected Utilization Statistics	FY 2022	All LTAC Hospitals		FY 2022 vs.2021	
		Value	Ratio	FY 2021	Ratio
<b>Occupancy Rate (%)</b>					
Acute Long-Term Care	54.4%	56.5%	0.96	57.7%	0.94
Total Hospital	54.4%	56.2%	0.97	57.7%	0.94
<b>Average Census (Patients)</b>					
Acute Long-Term Care	31.5	24.3	1.30	33.4	0.94
Total Hospital	31.5	24.7	1.27	33.4	0.94
<b>Average Length of Stay (Days)</b>					
Acute Long-Term Care	33.7	37.5	0.90	36.6	0.92
Total Hospital	33.7	37.5	0.90	36.6	0.92
<b>Full-Time Equivalents (FTEs)</b>					
Administrators	1.0	6.0	0.17	1.0	1.00
Nurses, Licensed	29.9	27.0	1.11	29.9	1.00
Ancillary Nursing Personnel	17.6	18.6	0.95	15.8	1.12
All Other Personnel	97.4	65.3	1.49	77.3	1.26
Total FTEs	145.9	116.8	1.25	124.0	1.18
<b>FTEs per 100 Patient Census (Adjusted)</b>					
Administrators	3.2	24.2	0.13	3.0	1.06
Nurses, Licensed	94.8	108.7	0.87	89.5	1.06
Ancillary Nursing Personnel	55.8	74.9	0.75	47.2	1.18
All Other Personnel	309.0	262.9	1.18	231.0	1.34
Total FTEs	462.7	470.7	0.98	370.7	1.25

**Total Hospital:**  
 Beds Set Up & Staffed 58  
 Discharges 342  
 Inpatient Days 11,512

**Contract with:**  
 Health Maintenance Organization (HMO) Yes  
 Preferred Provider Organization (PPO) No

**310 Select Specialty Hospital - Madison**  
Madison, WI 53715

Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 12/31/2022	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
<b>General Medical-Surgical</b>							
Adult Medical-Surgical, Acute	5	0	0	0	0.0%	0.0	0.0
Orthopedic	5	0	0	0	0.0%	0.0	0.0
Rehabilitation & Physical Medicine	5	0	0	0	0.0%	0.0	0.0
Hospice	5	0	0	0	0.0%	0.0	0.0
Acute Long-Term Care	2	58	342	11,512	54.4%	31.5	33.7
Other Acute	5	0	0	0	0.0%	0.0	0.0
<b>Pediatric, acute</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Obstetrics</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Psychiatric</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Alcoholism/chemical dependency</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>ICU/CCU</b>							
Medical-Surgical Intensive Care	5	0	0	0	0.0%	0.0	0.0
Cardiac Intensive Unit	5	0	0	0	0.0%	0.0	0.0
Pediatric Intensive Care	5	0	0	0	0.0%	0.0	0.0
Burn Care	5	0	0	0	0.0%	0.0	0.0
Mixed Intensive Care	5	0	0	0	0.0%	0.0	0.0
Step-Down (Special Care)	5	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	5	0	0	0	0.0%	0.0	0.0
Other Intensive Care	5	0	0	0	0.0%	0.0	0.0
<b>Subacute care</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Other inpatient</b>							
	5	0	0	0	0.0%	0.0	0.0

Note: data should be used only in rows; do not summarize columns.

\*\* Transfers, which may be estimated, refer only to those between units.

\* 1 = Provided-Distinct Unit, 2 = Provided-Not Distinct Unit, 3 = Available in Network

4 = Contracted, 5 = Service Not Provided

Occupation	Number Full-Time	Number Part-Time	Number FTE	Occupation	Number Full-Time	Number Part-Time	Number FTE
Administrators/Assistant Administrators	1	0	1.0	Surgical Personnel	0	0	0.0
Physicians & Dentists	0	0	0.0	Radiological Services Personnel	2	3	3.4
Medical & Dental Residents	0	0	0.0	Respiratory Therapists	12	3	13.6
Dental Hygienists	0	0	0.0	Occupational Therapists	3	1	3.8
Registered Nurses	26	8	29.9	Occupational Therapy Assistants/Aides	0	0	0.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	3	1	3.6
Licensed Practical Nurses	0	0	0.0	Physical Therapy Assistants/Aides	0	1	0.6
Ancillary Nursing Personnel	14	5	17.6	Recreational Therapists	0	0	0.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	1	1	1.6
Nurse Practitioners	0	0	0.0	Psychologists	0	0	0.0
Certified Registered Nurse Anesthetists	0	0	0.0	Social Workers	2	0	2.0
Clinical Nurse Specialists	0	0	0.0	All Other Health Professionals	20	3	20.6
Health Info Mgmt-Administrators/Technicians	0	1	0.6	All Other Personnel	40	5	40.6
Pharmacy Personnel	6	5	7.3				
Clinical Laboratory Personnel	0	0	0.0				
				<b>Total</b>	<b>130</b>	<b>37</b>	<b>145.9</b>

**310 Select Specialty Hospital - Madison**  
Madison, WI 53715

Selected Financial Statistics	FY 2022	All LTAC Hospitals		FY 2022 vs. 2021		
		Value	Ratio	FY 2021	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>						
Medicare	\$66,462,204	52.2%	51.5%	1.02	49.7%	1.05
Medical Assistance	\$14,677,257	11.5%	22.7%	0.51	10.9%	1.06
Commercial	\$45,115,321	35.5%	25.3%	1.40	39.4%	0.90
All Other	\$945,847	0.7%	0.5%	1.47	0.0%	N/A
<b>Deductions as % of Total Gross Patient Revenue</b>						
Medicare	\$54,014,536	42.5%	41.1%	1.03	36.6%	1.16
Medical Assistance	\$11,943,541	9.4%	18.1%	N/A	8.6%	1.10
Commercial	\$32,723,291	25.7%	17.9%	1.44	25.9%	0.99
Bad Debt	\$681,381	0.5%	0.3%	1.56	0.3%	1.92
Charity Care	\$0	0.0%	0.0%	N/A	0.0%	N/A
All Other	\$882,678	0.7%	0.4%	1.57	0.0%	N/A
Total Deductions	\$100,245,427	78.8%	77.8%	1.01	71.4%	1.10
<b>Other Revenue &amp; Net Gains or Losses</b>						
Other Revenue as % of Total Revenue		0.2%	3.1%	0.06	0.3%	0.54
Net Gains/Losses as % of Net Income		N/A	N/A	N/A	N/A	N/A
<b>Expenses as % of Total Expenses</b>						
Salary/Fringe Benefits	\$14,730,751	51.7%	51.8%	1.00	44.6%	1.16
Supplies & Services	\$12,007,438	42.2%	40.4%	1.04	48.6%	0.87
Capital Component	\$1,745,765	6.1%	7.8%	0.79	6.7%	0.91
<b>Fiscal Statistics</b>						
Operating Margin (%)		-5.5%	-6.5%	0.84	10.9%	N/A
Total Hospital Net Income (%)		-4.1%	-5.0%	0.82	9.0%	N/A
Return on Equity (%)		-9.4%	-7.2%	1.31	22.5%	N/A
Current Ratio		2.1	4.2	0.51	1.9	1.13
Days in Net Patient Accounts Receivable		81.5	72.1	1.13	65.5	1.24
Average Payment Period		38.6	41.1	0.94	42.0	0.92
Equity Financing (%)		0.0%	18.5%	N/A	0.0%	1.15
Long-Term Debt to Equity Ratio		0.0	0.4	N/A	0.0	N/A
Times Interest Earned		0.0	-5408.8	N/A	0.0	N/A
Total Asset Turnover		2.3	1.4	1.60	2.5	0.89
Average Age of Plant (Years)		11.4	13.5	0.84	11.3	1.01
Increase (Decrease) Total Net Patient Revenue		-16.6%	-13.3%	1.24	3.0%	N/A
Outpatient Gross Revenue (% of Total GPR)		N/A	0.3%	N/A	N/A	N/A
<b>Net Revenue Statistics</b>						
Inpatient Net Revenue per Discharge	\$80,809		\$77,533	1.04	\$97,670	0.83
Inpatient Net Revenue per Day	\$2,401		\$2,065	1.16	\$2,672	0.90
Outpatient Net Revenue per Visit	\$0		\$121	N/A	\$0	N/A

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$127,200,629	Cash & Cash Equivalents	\$0	Current Liabilities	\$2,956,528
Less Deductions	\$100,245,427	Net Patient Receivables	\$6,015,548	Long-Term Debt	\$0
Net Patient Revenue	\$26,955,202	Other Receivables	\$561	Other Liabilities	\$23,905,615
Plus Other Revenue	\$50,244			Subtotal	\$26,862,143
Total Revenue	\$27,005,447	Land, Buildings & Equipment (Net)	\$2,350,400	Unrestricted Fund Balance	-\$14,883,160
Less Expenses	\$28,483,954	Other Assets	\$3,612,474	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$353,769			Total Liabilities & Fund Balance	\$11,978,983
Net Income	-\$1,124,738	Total Assets	\$11,978,983		

**300 Select Specialty Hospital - Milwaukee - St. Francis**  
 3237 South 16th Street, 5th Floor  
 Milwaukee, WI 53215  
 414-647-3995

Fiscal Year: 01/01 to 12/31  
 Type: Long-Term Acute Care  
 Control: Corporation

County: Milwaukee  
 Analysis Area: Milwaukee County (2B)  
 Volume Group: N/A

Selected Utilization Statistics	FY 2022	All LTAC Hospitals		FY 2022 vs.2021	
		Value	Ratio	FY 2021	Ratio
<b>Occupancy Rate (%)</b>					
Acute Long-Term Care	60.7%	56.5%	1.08	81.1%	0.75
Total Hospital	60.7%	56.2%	1.08	81.1%	0.75
<b>Average Census (Patients)</b>					
Acute Long-Term Care	17.6	24.3	0.73	17.8	0.99
Total Hospital	17.6	24.7	0.71	17.8	0.99
<b>Average Length of Stay (Days)</b>					
Acute Long-Term Care	34.7	37.5	0.93	30.2	1.15
Total Hospital	34.7	37.5	0.93	30.2	1.15
<b>Full-Time Equivalents (FTEs)</b>					
Administrators	1.0	6.0	0.17	1.0	1.00
Nurses, Licensed	28.0	27.0	1.04	20.3	1.38
Ancillary Nursing Personnel	15.9	18.6	0.85	4.7	3.38
All Other Personnel	32.3	65.3	0.50	35.2	0.92
Total FTEs	77.2	116.8	0.66	61.2	1.26
<b>FTEs per 100 Patient Census (Adjusted)</b>					
Administrators	5.7	24.2	0.23	5.6	1.01
Nurses, Licensed	159.0	108.7	1.46	113.8	1.40
Ancillary Nursing Personnel	90.1	74.9	1.20	26.3	3.42
All Other Personnel	183.7	262.9	0.70	197.2	0.93
Total FTEs	438.5	470.7	0.93	342.9	1.28

**Total Hospital:**  
 Beds Set Up & Staffed 29  
 Discharges 185  
 Inpatient Days 6,426

**Contract with:**  
 Health Maintenance Organization (HMO) No  
 Preferred Provider Organization (PPO) No

**300 Select Specialty Hospital - Milwaukee - St. Francis**  
Milwaukee, WI 53215

Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 12/31/2022	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
<b>General Medical-Surgical</b>							
Adult Medical-Surgical, Acute	5	0	0	0	0.0%	0.0	0.0
Orthopedic	5	0	0	0	0.0%	0.0	0.0
Rehabilitation & Physical Medicine	5	0	0	0	0.0%	0.0	0.0
Hospice	5	0	0	0	0.0%	0.0	0.0
Acute Long-Term Care	1	29	185	6,426	60.7%	17.6	34.7
Other Acute	5	0	0	0	0.0%	0.0	0.0
<b>Pediatric, acute</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Obstetrics</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Psychiatric</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Alcoholism/chemical dependency</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>ICU/CCU</b>							
Medical-Surgical Intensive Care	5	0	0	0	0.0%	0.0	0.0
Cardiac Intensive Unit	5	0	0	0	0.0%	0.0	0.0
Pediatric Intensive Care	5	0	0	0	0.0%	0.0	0.0
Burn Care	5	0	0	0	0.0%	0.0	0.0
Mixed Intensive Care	5	0	0	0	0.0%	0.0	0.0
Step-Down (Special Care)	5	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	5	0	0	0	0.0%	0.0	0.0
Other Intensive Care	5	0	0	0	0.0%	0.0	0.0
<b>Subacute care</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Other inpatient</b>							
	5	0	0	0	0.0%	0.0	0.0

Note: data should be used only in rows; do not summarize columns.

\*\* Transfers, which may be estimated, refer only to those between units.

\* 1 = Provided-Distinct Unit, 2 = Provided-Not Distinct Unit, 3 = Available in Network

4 = Contracted, 5 = Service Not Provided

Occupation	Number Full-Time	Number Part-Time	Number FTE	Occupation	Number Full-Time	Number Part-Time	Number FTE
Administrators/Assistant Administrators	1	0	1.0	Surgical Personnel	0	0	0.0
Physicians & Dentists	0	0	0.0	Radiological Services Personnel	0	0	0.0
Medical & Dental Residents	0	0	0.0	Respiratory Therapists	5	4	7.1
Dental Hygienists	0	0	0.0	Occupational Therapists	1	0	1.0
Registered Nurses	26	6	28.0	Occupational Therapy Assistants/Aides	0	1	0.7
Certified Nurse Midwives	0	0	0.0	Physical Therapists	1	0	1.0
Licensed Practical Nurses	0	0	0.0	Physical Therapy Assistants/Aides	1	0	1.0
Ancillary Nursing Personnel	15	3	15.9	Recreational Therapists	0	0	0.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	1	0	1.0
Nurse Practitioners	0	0	0.0	Psychologists	0	0	0.0
Certified Registered Nurse Anesthetists	0	0	0.0	Social Workers	0	0	0.0
Clinical Nurse Specialists	0	0	0.0	All Other Health Professionals	9	0	9.0
Health Info Mgmt-Administrators/Technicians	1	0	1.0	All Other Personnel	8	0	8.0
Pharmacy Personnel	2	3	2.5				
Clinical Laboratory Personnel	0	0	0.0				
				<b>Total</b>	<b>71</b>	<b>17</b>	<b>77.2</b>

**300 Select Specialty Hospital - Milwaukee - St. Francis**  
Milwaukee, WI 53215

Selected Financial Statistics	FY 2022	All LTAC Hospitals		FY 2022 vs. 2021		
		Value	Ratio	FY 2021	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>						
Medicare	\$42,653,231	59.7%	51.5%	1.16	62.5%	0.96
Medical Assistance	\$19,781,608	27.7%	22.7%	1.22	17.9%	1.55
Commercial	\$8,739,804	12.2%	25.3%	0.48	19.6%	0.62
All Other	\$233,742	0.3%	0.5%	0.65	0.0%	N/A
<b>Deductions as % of Total Gross Patient Revenue</b>						
Medicare	\$35,004,961	49.0%	41.1%	1.19	48.9%	1.00
Medical Assistance	\$16,808,933	23.5%	18.1%	N/A	14.7%	1.60
Commercial	\$7,073,184	9.9%	17.9%	0.55	14.4%	0.69
Bad Debt	\$46,572	0.1%	0.3%	0.19	0.3%	0.22
Charity Care	\$0	0.0%	0.0%	N/A	0.0%	N/A
All Other	\$128,142	0.2%	0.4%	0.41	0.0%	N/A
Total Deductions	\$59,061,792	82.7%	77.8%	1.06	78.3%	1.06
<b>Other Revenue &amp; Net Gains or Losses</b>						
Other Revenue as % of Total Revenue		0.6%	3.1%	0.18	0.3%	1.78
Net Gains/Losses as % of Net Income		N/A	N/A	N/A	N/A	N/A
<b>Expenses as % of Total Expenses</b>						
Salary/Fringe Benefits	\$7,694,070	58.3%	51.8%	1.13	52.6%	1.11
Supplies & Services	\$4,206,716	31.9%	40.4%	0.79	36.1%	0.88
Capital Component	\$1,290,592	9.8%	7.8%	1.26	11.3%	0.86
<b>Fiscal Statistics</b>						
Operating Margin (%)		-6.2%	-6.5%	0.96	7.5%	N/A
Total Hospital Net Income (%)		-4.8%	-5.0%	0.95	5.3%	N/A
Return on Equity (%)		-12.3%	-7.2%	1.71	12.3%	N/A
Current Ratio		1.3	4.2	0.31	2.0	0.63
Days in Net Patient Accounts Receivable		19.4	72.1	0.27	29.0	0.67
Average Payment Period		51.8	41.1	1.26	45.4	1.14
Equity Financing (%)		48.8%	18.5%	2.63	50.0%	0.97
Long-Term Debt to Equity Ratio		0.3	0.4	0.77	0.5	0.60
Times Interest Earned		0.0	-5408.8	N/A	0.0	N/A
Total Asset Turnover		2.5	1.4	1.80	2.4	1.07
Average Age of Plant (Years)		7.9	13.5	0.58	4.5	1.76
Increase (Decrease) Total Net Patient Revenue		-12.4%	-13.3%	0.93	14.1%	N/A
Outpatient Gross Revenue (% of Total GPR)		N/A	0.3%	N/A	N/A	N/A
<b>Net Revenue Statistics</b>						
Inpatient Net Revenue per Discharge	\$66,990		\$77,533	0.86	\$66,183	1.01
Inpatient Net Revenue per Day	\$1,929		\$2,065	0.93	\$2,195	0.88
Outpatient Net Revenue per Visit	\$0		\$121	N/A	\$0	N/A

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$71,408,385	Cash & Cash Equivalents	\$0	Current Liabilities	\$1,827,009
Less Deductions	\$59,061,792	Net Patient Receivables	\$657,026	Long-Term Debt	\$685,156
Net Patient Revenue	\$12,346,593	Other Receivables	\$0	Other Liabilities	\$0
Plus Other Revenue	\$71,654			Subtotal	\$2,512,165
Total Revenue	\$12,418,247	Land, Buildings & Equipment (Net)	\$1,202,327	Unrestricted Fund Balance	\$2,391,002
Less Expenses	\$13,191,378	Other Assets	\$3,043,815	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$170,291			Total Liabilities & Fund Balance	\$4,903,167
Net Income	-\$602,840	Total Assets	\$4,903,168		

**184 Lakeview Specialty Hospital & Rehab**  
 1701 Sharp Road  
 Waterford, WI 53185  
 262-534-7297

Fiscal Year: 01/01 to 12/31  
 Type: Long-Term Acute Care  
 Control: Corporation

County: Racine  
 Analysis Area: Southeastern (2A)  
 Volume Group: N/A

Selected Utilization Statistics	FY 2022	All LTAC Hospitals		FY 2022 vs.2021	
		Value	Ratio	FY 2021	Ratio
<b>Occupancy Rate (%)</b>					
Acute Long-Term Care	52.0%	56.5%	0.92	54.3%	0.96
Total Hospital	51.6%	56.2%	0.92	54.3%	0.95
<b>Average Census (Patients)</b>					
Acute Long-Term Care	26.5	24.3	1.09	27.7	0.96
Total Hospital	28.4	24.7	1.15	29.8	0.95
<b>Average Length of Stay (Days)</b>					
Acute Long-Term Care	54.1	37.5	1.44	38.7	1.40
Total Hospital	52.9	37.5	1.41	39.3	1.34
<b>Full-Time Equivalents (FTEs)</b>					
Administrators	20.0	6.0	3.33	16.0	1.25
Nurses, Licensed	23.3	27.0	0.86	20.3	1.15
Ancillary Nursing Personnel	25.7	18.6	1.38	30.0	0.86
All Other Personnel	89.3	65.3	1.37	100.0	0.89
Total FTEs	158.3	116.8	1.36	166.3	0.95
<b>FTEs per 100 Patient Census (Adjusted)</b>					
Administrators	68.8	24.2	2.85	52.4	1.31
Nurses, Licensed	80.3	108.7	0.74	66.6	1.21
Ancillary Nursing Personnel	88.3	74.9	1.18	98.3	0.90
All Other Personnel	307.4	262.9	1.17	327.6	0.94
Total FTEs	544.9	470.7	1.16	544.8	1.00

**Total Hospital:**  
 Beds Set Up & Staffed 55  
 Discharges 196  
 Inpatient Days 10,363

**Contract with:**  
 Health Maintenance Organization (HMO) Yes  
 Preferred Provider Organization (PPO) Yes

**184 Lakeview Specialty Hospital & Rehab**  
Waterford, WI 53185

Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 12/31/2022	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
<b>General Medical-Surgical</b>							
Adult Medical-Surgical, Acute	5	0	0	0	0.0%	0.0	0.0
Orthopedic	5	0	0	0	0.0%	0.0	0.0
Rehabilitation & Physical Medicine	2	4	17	680	46.6%	1.9	40.0
Hospice	5	0	0	0	0.0%	0.0	0.0
Acute Long-Term Care	2	51	179	9,683	52.0%	26.5	54.1
Other Acute	5	0	0	0	0.0%	0.0	0.0
<b>Pediatric, acute</b>	5	0	0	0	0.0%	0.0	0.0
<b>Obstetrics</b>	5	0	0	0	0.0%	0.0	0.0
<b>Psychiatric</b>	5	0	0	0	0.0%	0.0	0.0
<b>Alcoholism/chemical dependency</b>	5	0	0	0	0.0%	0.0	0.0
<b>ICU/CCU</b>							
Medical-Surgical Intensive Care	5	0	0	0	0.0%	0.0	0.0
Cardiac Intensive Unit	5	0	0	0	0.0%	0.0	0.0
Pediatric Intensive Care	5	0	0	0	0.0%	0.0	0.0
Burn Care	5	0	0	0	0.0%	0.0	0.0
Mixed Intensive Care	5	0	0	0	0.0%	0.0	0.0
Step-Down (Special Care)	5	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	5	0	0	0	0.0%	0.0	0.0
Other Intensive Care	5	0	0	0	0.0%	0.0	0.0
<b>Subacute care</b>	5	0	0	0	0.0%	0.0	0.0
<b>Other inpatient</b>	5	0	0	0	0.0%	0.0	0.0

Note: data should be used only in rows; do not summarize columns.  
\*\* Transfers, which may be estimated, refer only to those between units.

\* 1 = Provided-Distinct Unit, 2 = Provided-Not Distinct Unit, 3 = Available in Network  
4 = Contracted, 5 = Service Not Provided

Occupation	Number Full-Time	Number Part-Time	Number FTE	Occupation	Number Full-Time	Number Part-Time	Number FTE
Administrators/Assistant Administrators	20	0	20.0	Surgical Personnel	0	0	0.0
Physicians & Dentists	1	0	1.0	Radiological Services Personnel	0	0	0.0
Medical & Dental Residents	0	0	0.0	Respiratory Therapists	5	0	5.0
Dental Hygienists	0	0	0.0	Occupational Therapists	5	0	5.0
Registered Nurses	16	1	16.7	Occupational Therapy Assistants/Aides	1	0	1.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	3	0	3.0
Licensed Practical Nurses	6	1	6.7	Physical Therapy Assistants/Aides	1	0	1.0
Ancillary Nursing Personnel	25	3	25.7	Recreational Therapists	0	0	0.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	1	0	1.0
Nurse Practitioners	0	0	0.0	Psychologists	1	0	1.0
Certified Registered Nurse Anesthetists	0	0	0.0	Social Workers	1	0	1.0
Clinical Nurse Specialists	0	0	0.0	All Other Health Professionals	16	3	18.0
Health Info Mgmt-Administrators/Technicians	1	0	1.0	All Other Personnel	45	3	45.7
Pharmacy Personnel	3	1	5.7				
Clinical Laboratory Personnel	0	0	0.0				
				<b>Total</b>	<b>151</b>	<b>12</b>	<b>158.3</b>



**184 Lakeview Specialty Hospital & Rehab**

Waterford, WI 53185

Selected Financial Statistics	FY 2022		All LTAC Hospitals		FY 2022 vs. 2021	
			Value	Ratio	FY 2021	Ratio
<b>Gross Revenue as % of Total Gross Patient Revenue</b>						
Medicare	\$16,142,823	34.2%	51.5%	0.67	27.3%	1.25
Medical Assistance	\$17,126,487	36.3%	22.7%	1.60	38.9%	0.93
Commercial	\$13,872,223	29.4%	25.3%	1.16	32.9%	0.89
All Other	\$1,650	0.0%	0.5%	0.01	0.9%	0.00
<b>Deductions as % of Total Gross Patient Revenue</b>						
Medicare	\$10,067,582	21.4%	41.1%	0.52	22.7%	0.94
Medical Assistance	\$10,844,199	23.0%	18.1%	N/A	29.0%	0.79
Commercial	\$6,449,968	13.7%	17.9%	0.77	8.3%	1.65
Bad Debt	\$340,838	0.7%	0.3%	2.11	0.9%	0.85
Charity Care	\$0	0.0%	0.0%	N/A	0.0%	N/A
All Other	\$957	0.0%	0.4%	0.00	0.8%	0.00
Total Deductions	\$27,703,544	58.8%	77.8%	0.76	61.6%	0.95
<b>Other Revenue &amp; Net Gains or Losses</b>						
Other Revenue as % of Total Revenue		10.2%	3.1%	3.23	14.2%	0.71
Net Gains/Losses as % of Net Income		0.0%	N/A	N/A	0.0%	N/A
<b>Expenses as % of Total Expenses</b>						
Salary/Fringe Benefits	\$11,179,579	49.9%	51.8%	0.96	51.5%	0.97
Supplies & Services	\$9,457,841	42.3%	40.4%	1.05	40.2%	1.05
Capital Component	\$1,745,969	7.8%	7.8%	1.00	8.3%	0.94
<b>Fiscal Statistics</b>						
Operating Margin (%)		-3.4%	-6.5%	0.53	10.5%	N/A
Total Hospital Net Income (%)		-3.4%	-5.0%	0.68	10.5%	N/A
Return on Equity (%)		-8.5%	-7.2%	1.18	27.3%	N/A
Current Ratio		3.5	4.2	0.83	3.8	0.91
Days in Net Patient Accounts Receivable		87.8	72.1	1.22	95.9	0.91
Average Payment Period		27.0	41.1	0.66	30.0	0.90
Equity Financing (%)		0.0%	18.5%	N/A	4.2%	N/A
Long-Term Debt to Equity Ratio		0.0	0.4	N/A	0.0	N/A
Times Interest Earned		-1,033.3	-5408.8	0.19	290.7	N/A
Total Asset Turnover		2.5	1.4	1.75	2.6	0.95
Average Age of Plant (Years)		12.0	13.5	0.89	11.2	1.07
Increase (Decrease) Total Net Patient Revenue		-1.6%	-13.3%	0.12	10.6%	N/A
Outpatient Gross Revenue (% of Total GPR)		2.3%	0.3%	7.07	2.3%	1.02
<b>Net Revenue Statistics</b>						
Inpatient Net Revenue per Discharge		\$98,633	\$77,533	1.27	\$71,106	1.39
Inpatient Net Revenue per Day		\$1,865	\$2,065	0.90	\$1,808	1.03
Outpatient Net Revenue per Visit		\$122	\$121	1.01	\$94	1.30

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$47,143,183	Cash & Cash Equivalents	\$957,376	Current Liabilities	\$1,641,201
Less Deductions	\$27,703,544	Net Patient Receivables	\$4,673,688	Long-Term Debt	\$0
Net Patient Revenue	\$19,439,639	Other Receivables	\$7,006	Other Liabilities	\$7,510,729
Plus Other Revenue	\$2,199,033			Subtotal	\$9,151,930
Total Revenue	\$21,638,672	Land, Buildings & Equipment (Net)	\$2,758,249	Unrestricted Fund Balance	-\$374,267
Less Expenses	\$22,383,389	Other Assets	\$381,344	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$0			Total Liabilities & Fund Balance	\$8,777,663
Net Income	-\$744,718	Total Assets	\$8,777,663		

**190 Select Specialty Hospital - Milwaukee - West Allis**  
 8901 W Lincoln Ave, 6th Floor  
 West Allis, WI 53227  
 414-328-7700

Fiscal Year: 01/01 to 12/31  
 Type: Long-Term Acute Care  
 Control: Corporation

County: Milwaukee  
 Analysis Area: Milwaukee County (2B)  
 Volume Group: N/A

Selected Utilization Statistics	FY 2022	All LTAC Hospitals		FY 2022 vs.2021	
		Value	Ratio	FY 2021	Ratio
<b>Occupancy Rate (%)</b>					
Acute Long-Term Care	63.0%	56.5%	1.12	82.5%	0.76
Total Hospital	63.0%	56.2%	1.12	82.5%	0.76
<b>Average Census (Patients)</b>					
Acute Long-Term Care	21.4	24.3	0.88	24.7	0.87
Total Hospital	21.4	24.7	0.87	24.7	0.87
<b>Average Length of Stay (Days)</b>					
Acute Long-Term Care	32.7	37.5	0.87	33.7	0.97
Total Hospital	32.7	37.5	0.87	33.7	0.97
<b>Full-Time Equivalents (FTEs)</b>					
Administrators	2.0	6.0	0.33	1.0	2.00
Nurses, Licensed	26.7	27.0	0.99	25.8	1.03
Ancillary Nursing Personnel	15.2	18.6	0.82	14.4	1.06
All Other Personnel	41.9	65.3	0.64	40.9	1.03
Total FTEs	85.8	116.8	0.73	82.1	1.05
<b>FTEs per 100 Patient Census (Adjusted)</b>					
Administrators	9.3	24.2	0.39	4.0	2.31
Nurses, Licensed	124.7	108.7	1.15	104.4	1.19
Ancillary Nursing Personnel	71.1	74.9	0.95	58.3	1.22
All Other Personnel	195.5	262.9	0.74	165.2	1.18
Total FTEs	400.7	470.7	0.85	331.9	1.21

**Total Hospital:**  
 Beds Set Up & Staffed 34  
 Discharges 239  
 Inpatient Days 7,819

**Contract with:**  
 Health Maintenance Organization (HMO) No  
 Preferred Provider Organization (PPO) No

**190 Select Specialty Hospital - Milwaukee - West Allis**

West Allis, WI 53227

Inpatient Service Area	Level of Service*	Beds Set Up & Staffed 12/31/2022	Discharges & Transfers**	Patient Days of Care	Occupancy Rate (%)	Average Census (Patients)	Average Length of Stay (Days)
<b>General Medical-Surgical</b>							
Adult Medical-Surgical, Acute	5	0	0	0	0.0%	0.0	0.0
Orthopedic	5	0	0	0	0.0%	0.0	0.0
Rehabilitation & Physical Medicine	5	0	0	0	0.0%	0.0	0.0
Hospice	5	0	0	0	0.0%	0.0	0.0
Acute Long-Term Care	1	34	239	7,819	63.0%	21.4	32.7
Other Acute	5	0	0	0	0.0%	0.0	0.0
<b>Pediatric, acute</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Obstetrics</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Psychiatric</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Alcoholism/chemical dependency</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>ICU/CCU</b>							
Medical-Surgical Intensive Care	5	0	0	0	0.0%	0.0	0.0
Cardiac Intensive Unit	5	0	0	0	0.0%	0.0	0.0
Pediatric Intensive Care	5	0	0	0	0.0%	0.0	0.0
Burn Care	5	0	0	0	0.0%	0.0	0.0
Mixed Intensive Care	5	0	0	0	0.0%	0.0	0.0
Step-Down (Special Care)	5	0	0	0	0.0%	0.0	0.0
Neonatal Intensive/Intermediate Care	5	0	0	0	0.0%	0.0	0.0
Other Intensive Care	5	0	0	0	0.0%	0.0	0.0
<b>Subacute care</b>							
	5	0	0	0	0.0%	0.0	0.0
<b>Other inpatient</b>							
	5	0	0	0	0.0%	0.0	0.0

Note: data should be used only in rows; do not summarize columns.

\*\* Transfers, which may be estimated, refer only to those between units.

\* 1 = Provided-Distinct Unit, 2 = Provided-Not Distinct Unit, 3 = Available in Network

4 = Contracted, 5 = Service Not Provided

Occupation	Number Full-Time	Number Part-Time	Number FTE	Occupation	Number Full-Time	Number Part-Time	Number FTE
Administrators/Assistant Administrators	2	0	2.0	Surgical Personnel	0	0	0.0
Physicians & Dentists	0	0	0.0	Radiological Services Personnel	0	0	0.0
Medical & Dental Residents	0	0	0.0	Respiratory Therapists	9	4	10.0
Dental Hygienists	0	0	0.0	Occupational Therapists	1	0	1.0
Registered Nurses	24	9	26.7	Occupational Therapy Assistants/Aides	1	0	1.0
Certified Nurse Midwives	0	0	0.0	Physical Therapists	1	0	1.0
Licensed Practical Nurses	0	0	0.0	Physical Therapy Assistants/Aides	1	0	1.0
Ancillary Nursing Personnel	12	11	15.2	Recreational Therapists	0	0	0.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	0	1	0.9
Nurse Practitioners	0	0	0.0	Psychologists	0	0	0.0
Certified Registered Nurse Anesthetists	0	0	0.0	Social Workers	0	0	0.0
Clinical Nurse Specialists	0	0	0.0	All Other Health Professionals	12	1	12.3
Health Info Mgmt-Administrators/Technicians	2	1	2.1	All Other Personnel	9	1	9.4
Pharmacy Personnel	2	3	3.1				
Clinical Laboratory Personnel	0	0	0.0				
				<b>Total</b>	<b>76</b>	<b>31</b>	<b>85.8</b>

**190 Select Specialty Hospital - Milwaukee - West Allis**

West Allis, WI 53227

Selected Financial Statistics	FY 2022	All LTAC Hospitals		FY 2022 vs. 2021		
		Value	Ratio	FY 2021	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>						
Medicare	\$46,228,496	52.8%	51.5%	1.03	62.3%	0.85
Medical Assistance	\$24,062,920	27.5%	22.7%	1.21	13.1%	2.10
Commercial	\$16,700,743	19.1%	25.3%	0.75	24.6%	0.77
All Other	\$509,163	0.6%	0.5%	1.15	0.0%	N/A
<b>Deductions as % of Total Gross Patient Revenue</b>						
Medicare	\$37,835,736	43.2%	41.1%	1.05	49.1%	0.88
Medical Assistance	\$20,667,474	23.6%	18.1%	N/A	10.9%	2.17
Commercial	\$13,316,167	15.2%	17.9%	0.85	18.4%	0.83
Bad Debt	\$74,795	0.1%	0.3%	0.25	0.1%	0.66
Charity Care	\$0	0.0%	0.0%	N/A	0.0%	N/A
All Other	\$462,363	0.5%	0.4%	1.19	0.0%	N/A
Total Deductions	\$72,356,535	82.7%	77.8%	1.06	78.5%	1.05
<b>Other Revenue &amp; Net Gains or Losses</b>						
Other Revenue as % of Total Revenue		0.5%	3.1%	0.17	0.3%	1.80
Net Gains/Losses as % of Net Income		N/A	N/A	N/A	79.7%	N/A
<b>Expenses as % of Total Expenses</b>						
Salary/Fringe Benefits	\$8,493,347	49.4%	51.8%	0.95	42.5%	1.16
Supplies & Services	\$7,176,866	41.7%	40.4%	1.03	48.7%	0.86
Capital Component	\$1,527,129	8.9%	7.8%	1.14	8.8%	1.01
<b>Fiscal Statistics</b>						
Operating Margin (%)		-13.0%	-6.5%	1.99	1.2%	N/A
Total Hospital Net Income (%)		-9.0%	-5.0%	1.79	5.8%	N/A
Return on Equity (%)		-5.0%	-7.2%	0.69	4.4%	N/A
Current Ratio		9.0	4.2	2.16	12.0	0.75
Days in Net Patient Accounts Receivable		78.3	72.1	1.09	55.3	1.42
Average Payment Period		55.4	41.1	1.35	42.2	1.31
Equity Financing (%)		80.3%	18.5%	4.33	91.9%	0.87
Long-Term Debt to Equity Ratio		0.1	0.4	0.36	0.0	N/A
Times Interest Earned		0.0	-5408.8	N/A	0.0	N/A
Total Asset Turnover		0.5	1.4	0.38	0.7	0.74
Average Age of Plant (Years)		33.5	13.5	2.47	15.5	2.16
Increase (Decrease) Total Net Patient Revenue		-20.6%	-13.3%	1.55	2.6%	N/A
Outpatient Gross Revenue (% of Total GPR)		N/A	0.3%	N/A	N/A	N/A
<b>Net Revenue Statistics</b>						
Inpatient Net Revenue per Discharge	\$63,680		\$77,533	0.82	\$71,622	0.89
Inpatient Net Revenue per Day	\$1,946		\$2,065	0.94	\$2,126	0.92
Outpatient Net Revenue per Visit	\$0		\$121	N/A	\$0	N/A

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$87,501,322	Cash & Cash Equivalents	\$0	Current Liabilities	\$2,585,469
Less Deductions	\$72,356,535	Net Patient Receivables	\$3,249,855	Long-Term Debt	\$3,046,272
Net Patient Revenue	\$15,144,787	Other Receivables	\$0	Other Liabilities	\$0
Plus Other Revenue	\$80,402			Subtotal	\$5,631,741
Total Revenue	\$15,225,190	Land, Buildings & Equipment (Net)	\$1,486,210	Unrestricted Fund Balance	\$22,903,977
Less Expenses	\$17,197,342	Other Assets	\$23,799,651	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$549,382			Total Liabilities & Fund Balance	\$28,535,718
Net Income	-\$1,422,770	Total Assets	\$28,535,716		