

**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 2023	All LTAC Hospitals		FY 2023 vs.2022	
		Value	Ratio	FY 2022	Ratio
<b>Occupancy Rate (%)</b>					
Acute Long-Term Care	51.6%	61.3%	0.84	54.4%	0.95
Total Hospital	51.6%	57.3%	0.90	54.4%	0.95
<b>Average Census (Patients)</b>					
Acute Long-Term Care	29.9	24.5	1.22	31.5	0.95
Total Hospital	29.9	25.2	1.19	31.5	0.95
<b>Average Length of Stay (Days)</b>					
Acute Long-Term Care	30.1	32.5	0.93	33.7	0.89
Total Hospital	30.1	32.2	0.93	33.7	0.89
<b>Full-Time Equivalents (FTEs)</b>					
Administrators	1.0	4.8	0.21	1.0	1.00
Nurses, Licensed	36.6	27.6	1.32	29.9	1.22
Ancillary Nursing Personnel	23.4	20.0	1.17	17.6	1.33
All Other Personnel	74.9	55.6	1.35	97.4	0.77
Total FTEs	135.9	108.0	1.26	145.9	0.93
<b>FTEs per 100 Patient Census (Adjusted)</b>					
Administrators	3.3	18.7	0.18	3.2	1.05
Nurses, Licensed	122.3	108.9	1.12	94.8	1.29
Ancillary Nursing Personnel	78.1	78.7	0.99	55.8	1.40
All Other Personnel	250.4	219.3	1.14	309.0	0.81
Total FTEs	454.2	425.7	1.07	462.7	0.98

**Total Hospital:**  
 Beds Set Up & Staffed 58  
 Discharges 363  
 Inpatient Days 10,919

**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 12/31/2023	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	363	10,919	51.6%	29.9	30.1
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	1	0	1.0	Surgical Personnel	0	0	0.0
Physicians & Dentists	0	0	0.0	Radiological Services Personnel	1	1	1.0
Medical & Dental Residents	0	0	0.0	Respiratory Therapists	12	6	12.1
Dental Hygienists	0	0	0.0	Occupational Therapists	1	0	1.0
Registered Nurses	32	15	36.6	Occupational Therapy Assistants/Aides	0	1	0.4
Certified Nurse Midwives	0	0	0.0	Physical Therapists	2	0	2.0
Licensed Practical Nurses	0	0	0.0	Physical Therapy Assistants/Aides	1	2	1.6
Ancillary Nursing Personnel	16	16	23.4	Recreational Therapists	0	0	0.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	0	2	0.0
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	23	6	25.6
Health Info Mgmt-Administrators/Technicians	0	0	0.0	All Other Personnel	26	8	27.5
Pharmacy Personnel	3	3	3.7				
Clinical Laboratory Personnel	0	0	0.0				
				<b>Total</b>	<b>118</b>	<b>60</b>	<b>135.9</b>

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

Selected Financial Statistics	FY 2023	All LTAC Hospitals		FY 2023 vs. 2022	
		Value	Ratio	FY 2022	Ratio
<b>Gross Revenue as % of Total Gross Patient Revenue</b>					
Medicare	\$79,188,368; 54.2%	53.7%	1.01	52.2%	1.04
Medical Assistance	\$29,271,096; 20.0%	26.2%	0.77	11.5%	1.74
Commercial	\$37,621,568; 25.8%	20.1%	1.28	35.5%	0.73
All Other	\$17,926; 0.0%	0.1%	0.17	0.7%	0.02
<b>Deductions as % of Total Gross Patient Revenue</b>					
Medicare	\$65,190,913; 44.6%	44.2%	1.01	42.5%	1.05
Medical Assistance	\$24,886,428; 17.0%	21.3%	N/A	9.4%	1.81
Commercial	\$28,920,205; 19.8%	14.8%	1.34	25.7%	0.77
Bad Debt	\$403,709; 0.3%	0.1%	2.08	0.5%	0.52
Charity Care	\$0; 0.0%	0.0%	N/A	0.0%	N/A
All Other	\$0; 0.0%	0.0%	N/A	0.7%	N/A
Total Deductions	\$119,401,255; 81.7%	80.4%	1.02	78.8%	1.04
<b>Other Revenue &amp; Net Gains or Losses</b>					
Other Revenue as % of Total Revenue	0.1%	0.0%	3.02	0.2%	0.77
Net Gains/Losses as % of Net Income	15.3%	N/A	N/A	N/A	N/A
<b>Expenses as % of Total Expenses</b>					
Salary/Fringe Benefits	\$13,924,644; 50.9%	51.1%	1.00	51.7%	0.98
Supplies & Services	\$11,595,550; 42.4%	41.1%	1.03	42.2%	1.00
Capital Component	\$1,851,084; 6.8%	7.8%	0.86	6.1%	1.10
<b>Fiscal Statistics</b>					
Operating Margin (%)	-2.4%	-3.8%	0.63	-5.5%	0.43
Total Hospital Net Income (%)	-2.8%	-3.8%	0.75	-4.1%	0.69
Return on Equity (%)	-5.8%	-5.8%	1.00	-9.4%	0.61
Current Ratio	1.9	3.8	0.50	2.1	0.90
Days in Net Patient Accounts Receivable	93.1	82.9	1.12	81.5	1.14
Average Payment Period	50.2	44.2	1.14	38.6	1.30
Equity Financing (%)	0.0%	12.9%	N/A	0.0%	0.97
Long-Term Debt to Equity Ratio	0.0	0.3	N/A	0.0	N/A
Times Interest Earned	0.0	-370.9	N/A	0.0	N/A
Total Asset Turnover	2.1	1.5	1.34	2.3	0.91
Average Age of Plant (Years)	10.7	11.6	0.93	11.4	0.94
Increase (Decrease) Total Net Patient Revenue	-1.0%	11.3%	N/A	-16.6%	0.06
Outpatient Gross Revenue (% of Total GPR)	N/A	0.2%	N/A	N/A	N/A
<b>Net Revenue Statistics</b>					
Inpatient Net Revenue per Discharge	\$74,660	\$72,154	1.03	\$80,809	0.92
Inpatient Net Revenue per Day	\$2,482	\$2,231	1.11	\$2,401	1.03
Outpatient Net Revenue per Visit	\$0	\$109	N/A	\$0	N/A

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$146,098,958	Cash & Cash Equivalents	\$0	Current Liabilities	\$3,685,061
Less Deductions	\$119,401,255	Net Patient Receivables	\$6,807,961	Long-Term Debt	\$0
Net Patient Revenue	\$26,697,703	Other Receivables	\$635	Other Liabilities	\$24,946,129
Plus Other Revenue	\$38,225			Subtotal	\$28,631,190
Total Revenue	\$26,735,929	Land, Buildings & Equipment (Net)	\$3,478,185	Unrestricted Fund Balance	-\$15,633,076
Less Expenses	\$27,371,278	Other Assets	\$2,711,333	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	-\$114,569			Total Liabilities & Fund Balance	\$12,998,114
Net Income	-\$749,919	Total Assets	\$12,998,114		

**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 2023	All LTAC Hospitals		FY 2023 vs.2022	
		Value	Ratio	FY 2022	Ratio
<b>Occupancy Rate (%)</b>					
Acute Long-Term Care	70.5%	61.3%	1.15	60.7%	1.16
Total Hospital	70.5%	57.3%	1.23	60.7%	1.16
<b>Average Census (Patients)</b>					
Acute Long-Term Care	20.5	24.5	0.83	17.6	1.16
Total Hospital	20.5	25.2	0.81	17.6	1.16
<b>Average Length of Stay (Days)</b>					
Acute Long-Term Care	32.3	32.5	1.00	34.7	0.93
Total Hospital	32.3	32.2	1.00	34.7	0.93
<b>Full-Time Equivalents (FTEs)</b>					
Administrators	1.0	4.8	0.21	1.0	1.00
Nurses, Licensed	28.4	27.6	1.03	28.0	1.02
Ancillary Nursing Personnel	14.6	20.0	0.73	15.9	0.92
All Other Personnel	38.0	55.6	0.68	32.3	1.18
Total FTEs	82.1	108.0	0.76	77.2	1.06
<b>FTEs per 100 Patient Census (Adjusted)</b>					
Administrators	4.9	18.7	0.26	5.7	0.86
Nurses, Licensed	139.1	108.9	1.28	159.0	0.87
Ancillary Nursing Personnel	71.4	78.7	0.91	90.1	0.79
All Other Personnel	185.9	219.3	0.85	183.7	1.01
Total FTEs	401.3	425.7	0.94	438.5	0.92

**Total Hospital:**  
 Beds Set Up & Staffed 29  
 Discharges 231  
 Inpatient Days 7,465

**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 12/31/2023	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	231	7,465	70.5%	20.5	32.3
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	7.2
Dental Hygienists	0	0	0.0	Occupational Therapists	1	1	1.6
Registered Nurses	26	4	28.4	Occupational Therapy Assistants/Aides	0	1	0.2
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	13	5	14.6	Recreational Therapists	0	0	0.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	1	1	1.1
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	11	5	12.8
Health Info Mgmt-Administrators/Technicians	1	0	1.0	All Other Personnel	8	3	8.9
Pharmacy Personnel	2	4	3.1				
Clinical Laboratory Personnel	0	0	0.0				
				<b>Total</b>	<b>71</b>	<b>28</b>	<b>82.1</b>

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

Selected Financial Statistics	FY 2023	All LTAC Hospitals		FY 2023 vs. 2022		
		Value	Ratio	FY 2022	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>						
Medicare	\$62,676,187	58.1%	53.7%	1.08	59.7%	0.97
Medical Assistance	\$28,381,810	26.3%	26.2%	1.00	27.7%	0.95
Commercial	\$16,808,076	15.6%	20.1%	0.78	12.2%	1.27
All Other	\$0	0.0%	0.1%	N/A	0.3%	N/A
<b>Deductions as % of Total Gross Patient Revenue</b>						
Medicare	\$53,419,517	49.5%	44.2%	1.12	49.0%	1.01
Medical Assistance	\$25,006,748	23.2%	21.3%	1.09	23.5%	0.98
Commercial	\$13,680,240	12.7%	14.8%	0.86	9.9%	1.28
Bad Debt	-\$83,440	-0.1%	0.1%	N/A	0.1%	N/A
Charity Care	\$0	0.0%	0.0%	N/A	0.0%	N/A
All Other	\$0	0.0%	0.0%	N/A	0.2%	N/A
Total Deductions	\$92,023,065	85.3%	80.4%	1.06	82.7%	1.03
<b>Other Revenue &amp; Net Gains or Losses</b>						
Other Revenue as % of Total Revenue		0.0%	0.0%	0.03	0.6%	0.00
Net Gains/Losses as % of Net Income		0.3%	N/A	N/A	N/A	N/A
<b>Expenses as % of Total Expenses</b>						
Salary/Fringe Benefits	\$8,200,711	53.8%	51.1%	1.05	58.3%	0.92
Supplies & Services	\$5,630,642	37.0%	41.1%	0.90	31.9%	1.16
Capital Component	\$1,402,740	9.2%	7.8%	1.17	9.8%	0.94
<b>Fiscal Statistics</b>						
Operating Margin (%)		3.8%	-3.8%	N/A	-6.2%	N/A
Total Hospital Net Income (%)		3.9%	-3.8%	N/A	-4.8%	N/A
Return on Equity (%)		12.6%	-5.8%	N/A	-12.3%	N/A
Current Ratio		1.7	3.8	0.45	1.3	1.33
Days in Net Patient Accounts Receivable		24.9	82.9	0.30	19.4	1.28
Average Payment Period		44.9	44.2	1.02	51.8	0.87
Equity Financing (%)		62.0%	12.9%	4.81	48.8%	1.27
Long-Term Debt to Equity Ratio		0.0	0.3	N/A	0.3	N/A
Times Interest Earned		0.0	-370.9	N/A	0.0	N/A
Total Asset Turnover		3.3	1.5	2.14	2.5	1.29
Average Age of Plant (Years)		9.1	11.6	0.79	7.9	1.16
Increase (Decrease) Total Net Patient Revenue		28.3%	11.3%	2.50	-12.4%	N/A
Outpatient Gross Revenue (% of Total GPR)		N/A	0.2%	N/A	N/A	N/A
<b>Net Revenue Statistics</b>						
Inpatient Net Revenue per Discharge	\$68,223		\$72,154	0.95	\$66,990	1.02
Inpatient Net Revenue per Day	\$2,111		\$2,231	0.95	\$1,929	1.09
Outpatient Net Revenue per Visit	\$0		\$109	N/A	\$0	N/A

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$107,866,073	Cash & Cash Equivalents	\$0	Current Liabilities	\$1,837,825
Less Deductions	\$92,023,065	Net Patient Receivables	\$1,081,348	Long-Term Debt	\$0
Net Patient Revenue	\$15,843,008	Other Receivables	\$0	Other Liabilities	\$0
Plus Other Revenue	\$189			Subtotal	\$1,837,825
Total Revenue	\$15,843,197	Land, Buildings & Equipment (Net)	\$1,026,215	Unrestricted Fund Balance	\$3,002,242
Less Expenses	\$15,234,093	Other Assets	\$2,732,503	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$2,136			Total Liabilities & Fund Balance	\$4,840,067
Net Income	\$611,240	Total Assets	\$4,840,066		

**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 2023	All LTAC Hospitals		FY 2023 vs.2022	
		Value	Ratio	FY 2022	Ratio
<b>Occupancy Rate (%)</b>					
Acute Long-Term Care	67.2%	61.3%	1.10	52.0%	1.29
Total Hospital	52.5%	57.3%	0.92	51.6%	1.02
<b>Average Census (Patients)</b>					
Acute Long-Term Care	26.2	24.5	1.07	26.5	0.99
Total Hospital	28.9	25.2	1.15	28.4	1.02
<b>Average Length of Stay (Days)</b>					
Acute Long-Term Care	37.5	32.5	1.16	54.1	0.69
Total Hospital	35.8	32.2	1.11	52.9	0.68
<b>Full-Time Equivalents (FTEs)</b>					
Administrators	15.0	4.8	3.16	20.0	0.75
Nurses, Licensed	20.3	27.6	0.74	23.3	0.87
Ancillary Nursing Personnel	21.3	20.0	1.07	25.7	0.83
All Other Personnel	61.3	55.6	1.10	89.3	0.69
Total FTEs	118.0	108.0	1.09	158.3	0.75
<b>FTEs per 100 Patient Census (Adjusted)</b>					
Administrators	50.2	18.7	2.68	68.8	0.73
Nurses, Licensed	68.1	108.9	0.62	80.3	0.85
Ancillary Nursing Personnel	71.4	78.7	0.91	88.3	0.81
All Other Personnel	205.3	219.3	0.94	307.4	0.67
Total FTEs	395.0	425.7	0.93	544.9	0.72

**Total Hospital:**  
 Beds Set Up & Staffed 55  
 Discharges 295  
 Inpatient Days 10,548

**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 12/31/2023	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	16	40	984	16.8%	2.7	24.6
Hospice	5	0	0	0	0.0%	0.0	0.0
Acute Long-Term Care	2	39	255	9,564	67.2%	26.2	37.5
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	15	0	15.0	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	1	5.7
Dental Hygienists	0	0	0.0	Occupational Therapists	3	0	3.0
Registered Nurses	13	2	13.7	Occupational Therapy Assistants/Aides	0	0	0.0
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	18	5	21.3	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	0	0	0.0
Clinical Nurse Specialists	0	0	0.0	All Other Health Professionals	20	1	20.7
Health Info Mgmt-Administrators/Technicians	1	0	1.0	All Other Personnel	20	1	20.7
Pharmacy Personnel	2	2	3.3				
Clinical Laboratory Personnel	0	0	0.0				
				<b>Total</b>	<b>110</b>	<b>13</b>	<b>118.0</b>



**184 Lakeview Specialty Hospital & Rehab**

Waterford, WI 53185

Selected Financial Statistics	FY 2023	All LTAC Hospitals		FY 2023 vs. 2022		
		Value	Ratio	FY 2022	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>						
Medicare	\$18,601,971	38.0%	53.7%	0.71	34.2%	1.11
Medical Assistance	\$20,143,272	41.2%	26.2%	1.57	36.3%	1.13
Commercial	\$9,862,764	20.2%	20.1%	1.01	29.4%	0.69
All Other	\$287,081	0.6%	0.1%	8.10	0.0%	167.75
<b>Deductions as % of Total Gross Patient Revenue</b>						
Medicare	\$11,615,205	23.8%	44.2%	0.54	21.4%	1.11
Medical Assistance	\$10,917,653	22.3%	21.3%	N/A	23.0%	0.97
Commercial	\$3,451,967	7.1%	14.8%	0.48	13.7%	0.52
Bad Debt	\$305,547	0.6%	0.1%	4.70	0.7%	0.86
Charity Care	\$0	0.0%	0.0%	N/A	0.0%	N/A
All Other	\$20,978	0.0%	0.0%	8.60	0.0%	21.14
Total Deductions	\$26,311,350	53.8%	80.4%	0.67	58.8%	0.92
<b>Other Revenue &amp; Net Gains or Losses</b>						
Other Revenue as % of Total Revenue		0.0%	0.0%	N/A	10.2%	N/A
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	\$12,848,732	51.1%	51.1%	1.00	49.9%	1.02
Supplies & Services	\$10,430,228	41.5%	41.1%	1.01	42.3%	0.98
Capital Component	\$1,882,944	7.5%	7.8%	0.95	7.8%	0.96
<b>Fiscal Statistics</b>						
Operating Margin (%)		-11.4%	-3.8%	3.02	-3.4%	3.32
Total Hospital Net Income (%)		-11.4%	-3.8%	3.02	-3.4%	3.32
Return on Equity (%)		-29.2%	-5.8%	5.04	-8.5%	3.44
Current Ratio		2.7	3.8	0.70	3.5	0.77
Days in Net Patient Accounts Receivable		85.1	82.9	1.03	87.8	0.97
Average Payment Period		34.1	44.2	0.77	27.0	1.26
Equity Financing (%)		0.0%	12.9%	N/A	0.0%	7.84
Long-Term Debt to Equity Ratio		0.0	0.3	N/A	0.0	N/A
Times Interest Earned		-307.5	-370.9	0.83	-1,033.3	0.30
Total Asset Turnover		2.6	1.5	1.67	2.5	1.04
Average Age of Plant (Years)		9.1	11.6	0.79	12.0	0.76
Increase (Decrease) Total Net Patient Revenue		16.2%	11.3%	1.43	-1.6%	N/A
Outpatient Gross Revenue (% of Total GPR)		1.8%	0.2%	8.60	2.3%	0.78
<b>Net Revenue Statistics</b>						
Inpatient Net Revenue per Discharge	\$76,413		\$72,154	1.06	\$98,633	0.77
Inpatient Net Revenue per Day	\$2,105		\$2,231	0.94	\$1,865	1.13
Outpatient Net Revenue per Visit	\$109		\$109	1.00	\$122	0.89

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$48,895,088	Cash & Cash Equivalents	\$268,397	Current Liabilities	\$2,323,717
Less Deductions	\$26,311,350	Net Patient Receivables	\$5,264,817	Long-Term Debt	\$0
Net Patient Revenue	\$22,583,738	Other Receivables	\$0	Other Liabilities	\$9,463,250
Plus Other Revenue	\$0			Subtotal	\$11,786,967
Total Revenue	\$22,583,739	Land, Buildings & Equipment (Net)	\$2,482,002	Unrestricted Fund Balance	-\$2,952,878
Less Expenses	\$25,161,904	Other Assets	\$818,873	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$0			Total Liabilities & Fund Balance	\$8,834,089
Net Income	-\$2,578,165	Total Assets	\$8,834,089		

**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 2023	All LTAC Hospitals		FY 2023 vs.2022	
		Value	Ratio	FY 2022	Ratio
<b>Occupancy Rate (%)</b>					
Acute Long-Term Care	63.4%	61.3%	1.03	63.0%	1.01
Total Hospital	63.4%	57.3%	1.11	63.0%	1.01
<b>Average Census (Patients)</b>					
Acute Long-Term Care	21.6	24.5	0.88	21.4	1.01
Total Hospital	21.6	25.2	0.86	21.4	1.01
<b>Average Length of Stay (Days)</b>					
Acute Long-Term Care	31.0	32.5	0.95	32.7	0.95
Total Hospital	31.0	32.2	0.96	32.7	0.95
<b>Full-Time Equivalents (FTEs)</b>					
Administrators	2.0	4.8	0.42	2.0	1.00
Nurses, Licensed	25.1	27.6	0.91	26.7	0.94
Ancillary Nursing Personnel	20.6	20.0	1.03	15.2	1.35
All Other Personnel	48.3	55.6	0.87	41.9	1.15
Total FTEs	96.0	108.0	0.89	85.8	1.12
<b>FTEs per 100 Patient Census (Adjusted)</b>					
Administrators	9.3	18.7	0.50	9.3	0.99
Nurses, Licensed	116.7	108.9	1.07	124.7	0.94
Ancillary Nursing Personnel	95.5	78.7	1.21	71.1	1.34
All Other Personnel	223.9	219.3	1.02	195.5	1.14
Total FTEs	445.3	425.7	1.05	400.7	1.11

**Total Hospital:**  
 Beds Set Up & Staffed 34  
 Discharges 254  
 Inpatient Days 7,866

**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 12/31/2023	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	254	7,866	63.4%	21.6	31.0
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	7	9	8.1
Dental Hygienists	0	0	0.0	Occupational Therapists	1	1	1.6
Registered Nurses	24	19	25.1	Occupational Therapy Assistants/Aides	1	1	1.2
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	2	1.8
Ancillary Nursing Personnel	14	13	20.6	Recreational Therapists	0	0	0.0
Physician Assistants	0	0	0.0	Dietitians & Nutritionists	1	2	1.3
Nurse Practitioners	0	0	0.0	Psychologists	0	0	0.0
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	22	0	22.0
Health Info Mgmt-Administrators/Technicians	2	0	2.0	All Other Personnel	3	0	3.0
Pharmacy Personnel	3	6	5.2				
Clinical Laboratory Personnel	0	0	0.0				
				<b>Total</b>	<b>83</b>	<b>53</b>	<b>96.0</b>

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

West Allis, WI 53227

Selected Financial Statistics	FY 2023	All LTAC Hospitals		FY 2023 vs. 2022		
		Value	Ratio	FY 2022	Ratio	
<b>Gross Revenue as % of Total Gross Patient Revenue</b>						
Medicare	\$65,317,583	55.5%	53.7%	1.03	52.8%	1.05
Medical Assistance	\$32,345,003	27.5%	26.2%	1.05	27.5%	1.00
Commercial	\$20,053,019	17.0%	20.1%	0.85	19.1%	0.89
All Other	\$0	0.0%	0.1%	N/A	0.6%	N/A
<b>Deductions as % of Total Gross Patient Revenue</b>						
Medicare	\$55,741,621	47.4%	44.2%	1.07	43.2%	1.10
Medical Assistance	\$28,839,635	24.5%	21.3%	N/A	23.6%	1.04
Commercial	\$16,064,771	13.6%	14.8%	0.92	15.2%	0.90
Bad Debt	-\$67,048	-0.1%	0.1%	N/A	0.1%	N/A
Charity Care	\$0	0.0%	0.0%	N/A	0.0%	N/A
All Other	\$0	0.0%	0.0%	N/A	0.5%	N/A
Total Deductions	\$100,578,979	85.4%	80.4%	1.06	82.7%	1.03
<b>Other Revenue &amp; Net Gains or Losses</b>						
Other Revenue as % of Total Revenue		0.0%	0.0%	0.08	0.5%	0.01
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	\$8,651,251	49.0%	51.1%	0.96	49.4%	0.99
Supplies & Services	\$7,436,114	42.1%	41.1%	1.03	41.7%	1.01
Capital Component	\$1,559,846	8.8%	7.8%	1.13	8.9%	1.00
<b>Fiscal Statistics</b>						
Operating Margin (%)		-3.0%	-3.8%	0.79	-13.0%	0.23
Total Hospital Net Income (%)		-2.3%	-3.8%	0.60	-9.0%	0.25
Return on Equity (%)		-1.4%	-5.8%	0.25	-5.0%	0.29
Current Ratio		9.7	3.8	2.53	9.0	1.08
Days in Net Patient Accounts Receivable		117.6	82.9	1.42	78.3	1.50
Average Payment Period		49.0	44.2	1.11	55.4	0.88
Equity Financing (%)		83.3%	12.9%	6.46	80.3%	1.04
Long-Term Debt to Equity Ratio		0.1	0.3	0.31	0.1	0.73
Times Interest Earned		0.0	-370.9	N/A	0.0	N/A
Total Asset Turnover		0.6	1.5	0.41	0.5	1.19
Average Age of Plant (Years)		17.4	11.6	1.51	33.5	0.52
Increase (Decrease) Total Net Patient Revenue		13.2%	11.3%	1.16	-20.6%	N/A
Outpatient Gross Revenue (% of Total GPR)		N/A	0.2%	N/A	N/A	N/A
<b>Net Revenue Statistics</b>						
Inpatient Net Revenue per Discharge	\$67,203		\$72,154	0.93	\$63,680	1.06
Inpatient Net Revenue per Day	\$2,170		\$2,231	0.97	\$1,946	1.11
Outpatient Net Revenue per Visit	\$0		\$109	N/A	\$0	N/A

Income Statement		Assets		Liabilities & Fund Balances	
Gross Patient Revenue (GPR)	\$117,715,605	Cash & Cash Equivalents	\$0	Current Liabilities	\$2,325,927
Less Deductions	\$100,578,979	Net Patient Receivables	\$5,523,280	Long-Term Debt	\$2,191,380
Net Patient Revenue	\$17,136,626	Other Receivables	\$0	Other Liabilities	\$0
Plus Other Revenue	\$610			Subtotal	\$4,517,307
Total Revenue	\$17,137,238	Land, Buildings & Equipment (Net)	\$1,557,491	Unrestricted Fund Balance	\$22,512,387
Less Expenses	\$17,647,211	Other Assets	\$19,948,924	Restricted Fund Balance	\$0
Non-Operating Gains/Losses	\$118,383			Total Liabilities & Fund Balance	\$27,029,694
Net Income	-\$391,590	Total Assets	\$27,029,695		