

**SUMMARY OF JUVENILE INSTITUTION PER CAPITA COSTS  
FOR THE YEAR ENDED JUNE 30, 1999**

**Exhibit JE**

	<b>Total Cost</b>			<b>Average Daily Population</b>			<b>Monthly Per Capita Cost</b>		
	<b>1997/98</b>	<b>1998/99</b>	<b>Difference</b>	<b>1997/98</b>	<b>1998/99</b>	<b>Difference</b>	<b>1997/98</b>	<b>1998/99</b>	<b>Difference</b>
Ethan Allen School	19,691,539.87	22,342,229.76	2,650,689.89	427.30	441.70	14.40	3,840.30	4,215.20	374.89
Lincoln Hills School	17,383,310.91	19,376,040.91	1,992,730.00	320.40	341.20	20.80	4,521.25	4,732.33	211.07
Southern Oaks Girls School	5,093,598.54	6,757,110.17	1,663,511.63	77.30	83.00	5.70	5,491.16	6,784.25	1,293.09
Youth Leadership Training Center	2,811,482.04	3,025,885.17	214,403.13	36.80	37.70	0.90	6,366.58	6,688.52	321.94
Sprite	511,855.79	519,956.37	8,100.58	8.50	9.30	0.80	5,018.19	4,659.11	(359.09)
<b>GRAND TOTAL</b>	<b>45,491,787.15</b>	<b>52,021,222.38</b>	<b>6,529,435.23</b>	<b>870.30</b>	<b>912.90</b>	<b>42.60</b>	<b>4,355.95</b>	<b>4,748.71</b>	<b>392.77</b>

The FY99 & FY98 total cost = Schedule JG total expenditures - revolving & other funds revenues - general fund receipts.  
This is consistent with the FY96 Wisconsin Department of Health & Social Services Annual Fiscal Report Presentation.

The FY99 total cost includes a central office allocation of cost. This is the first year that these costs have been included.