

**SUMMARY OF JUVENILE INSTITUTION PER CAPITA COSTS  
FOR THE YEAR ENDED JUNE 30, 2000**

**Exhibit JE-1**

|                                  | <b>Total Cost</b>    |                      |                     | <b>Average Daily Population</b> |                |                   | <b>Daily Per Capita Cost</b> |                |                   |
|----------------------------------|----------------------|----------------------|---------------------|---------------------------------|----------------|-------------------|------------------------------|----------------|-------------------|
|                                  | <b>1998/99</b>       | <b>1999/00</b>       | <b>Difference</b>   | <b>1998/99</b>                  | <b>1999/00</b> | <b>Difference</b> | <b>1998/99</b>               | <b>1999/00</b> | <b>Difference</b> |
| Ethan Allen School               | 22,342,229.76        | 22,869,464.83        | 527,235.07          | 441.70                          | 434.70         | (7.00)            | 138.58                       | 143.74         | 5.16              |
| Lincoln Hills School             | 19,376,040.91        | 19,217,595.90        | (158,445.01)        | 341.20                          | 327.00         | (14.20)           | 155.58                       | 160.57         | 4.99              |
| Southern Oaks Girls School       | 6,757,110.17         | 7,955,136.45         | 1,198,026.28        | 83.00                           | 86.50          | 3.50              | 223.04                       | 251.28         | 28.23             |
| Youth Leadership Training Center | 3,025,885.17         | 3,084,623.30         | 58,738.13           | 37.70                           | 39.60          | 1.90              | 219.90                       | 212.83         | (7.07)            |
| Sprite                           | 519,956.37           | 524,087.43           | 4,131.06            | 9.30                            | 8.00           | (1.30)            | 153.18                       | 178.99         | 25.82             |
| <b>GRAND TOTAL</b>               | <b>52,021,222.38</b> | <b>53,650,907.91</b> | <b>1,629,685.53</b> | <b>912.90</b>                   | <b>895.80</b>  | <b>(17.10)</b>    | <b>156.12</b>                | <b>163.64</b>  | <b>7.52</b>       |

The FY00 & FY99 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.

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