

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

Exhibit JE

	Total Cost			Average Daily Population			Monthly Per Capita Cost		
	1998/99	1999/00	Difference	1998/99	1999/00	Difference	1998/99	1999/00	Difference
Ethan Allen School	22,342,229.76	22,869,464.83	527,235.07	441.70	434.70	(7.00)	4,215.20	4,384.15	168.95
Lincoln Hills School	19,376,040.91	19,217,595.90	(158,445.01)	341.20	327.00	(14.20)	4,732.33	4,897.45	165.12
Southern Oaks Girls School	6,757,110.17	7,955,136.45	1,198,026.28	83.00	86.50	3.50	6,784.25	7,663.91	879.66
Youth Leadership Training Center	3,025,885.17	3,084,623.30	58,738.13	37.70	39.60	1.90	6,688.52	6,491.21	(197.31)
Sprite	519,956.37	524,087.43	4,131.06	9.30	8.00	(1.30)	4,659.11	5,459.24	800.14
GRAND TOTAL	52,021,222.38	53,650,907.91	1,629,685.53	912.90	895.80	(17.10)	4,748.71	4,990.97	242.25

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.