

**SUMMARY OF ADULT INSTITUTION PER CAPITA COSTS BY SECURITY CLASSIFICATION Exhibit AE-  
FOR THE YEAR ENDED JUNE 30, 2001**

|                               | Total Cost            |                       |                      | Average Daily Population |                 |                | Monthly Per Capita Cost |                 |               |
|-------------------------------|-----------------------|-----------------------|----------------------|--------------------------|-----------------|----------------|-------------------------|-----------------|---------------|
|                               | 1999/00               | 2000/01               | Difference           | 1999/00                  | 2000/01         | Difference     | 1999/00                 | 2000/01         | Difference    |
| Waupun                        | 28,381,749.79         | 31,080,438.45         | 2,698,688.66         | 1,225.00                 | 1,209.00        | (16.00)        | 1,930.73                | 2,142.30        | 211.57        |
| Green Bay                     | 23,421,657.84         | 26,212,846.28         | 2,791,188.44         | 1,002.00                 | 999.00          | (3.00)         | 1,947.91                | 2,186.59        | 238.68        |
| Taycheedah                    | 15,264,454.64         | 18,632,347.45         | 3,367,892.81         | 644.00                   | 583.00          | (61.00)        | 1,975.21                | 2,663.29        | 688.07        |
| Columbia                      | 20,689,730.88         | 23,538,305.62         | 2,848,574.74         | 808.00                   | 800.00          | (8.00)         | 2,133.84                | 2,451.91        | 318.06        |
| Dodge                         | 42,487,596.09         | 46,875,080.68         | 4,387,484.59         | 1,485.00                 | 1,332.00        | (153.00)       | 2,384.26                | 2,932.63        | 548.36        |
| Wisconsin Resource Center     | 4,369,858.25          | 4,698,719.61          | 328,861.36           | 214.00                   | 186.00          | (28.00)        | 1,701.66                | 2,105.16        | 403.50        |
| Super Max **                  | 9,579,783.12          | 17,575,091.06         | 7,995,307.94         | 101.00                   | 322.00          | 221.00         | 7,904.11                | 4,548.42        | (3,355.69)    |
| <b>TOTAL MAXIMUM SECURITY</b> | <b>144,194,830.61</b> | <b>168,612,829.15</b> | <b>24,417,998.54</b> | <b>5,479.00</b>          | <b>5,431.00</b> | <b>(48.00)</b> | <b>2,193.14</b>         | <b>2,587.20</b> | <b>394.05</b> |
| Fox Lake                      | 22,870,772.48         | 27,387,025.50         | 4,516,253.02         | 1,112.00                 | 1,253.00        | 141.00         | 1,713.94                | 1,821.43        | 107.49        |
| Kettle Moraine                | 22,435,167.59         | 25,657,734.86         | 3,222,567.27         | 1,233.00                 | 1,191.00        | (42.00)        | 1,516.30                | 1,795.25        | 278.95        |
| Racine                        | 26,141,565.32         | 29,728,783.86         | 3,587,218.54         | 1,414.00                 | 1,428.00        | 14.00          | 1,540.64                | 1,734.87        | 194.23        |
| Oshkosh                       | 33,746,979.30         | 38,580,060.13         | 4,833,080.83         | 1,859.00                 | 1,879.00        | 20.00          | 1,512.77                | 1,711.02        | 198.24        |
| Jackson                       | 19,902,285.96         | 23,196,858.82         | 3,294,572.86         | 971.00                   | 968.00          | (3.00)         | 1,708.06                | 1,996.97        | 288.92        |
| Racine Youthful Offender      | 12,859,507.81         | 14,205,199.94         | 1,345,692.13         | 395.00                   | 395.00          | 0.00           | 2,712.98                | 2,996.88        | 283.90        |
| Prairie du Chien*             | 9,390,772.22          | 10,553,790.43         | 1,163,018.21         | 297.00                   | 297.00          | 0.00           | 2,634.90                | 2,961.22        | 326.32        |
| Redgranite ***                |                       | 12,586,025.52         | 12,586,025.52        |                          | 244.00          | 244.00         |                         | 4,298.51        | 4,298.51      |
| <b>TOTAL MEDIUM SECURITY</b>  | <b>147,347,050.68</b> | <b>181,895,479.06</b> | <b>34,548,428.38</b> | <b>7,281.00</b>          | <b>7,655.00</b> | <b>374.00</b>  | <b>1,686.43</b>         | <b>1,980.14</b> | <b>293.70</b> |
| Oakhill                       | 15,372,556.98         | 17,840,425.63         | 2,467,868.65         | 564.00                   | 563.00          | (1.00)         | 2,271.36                | 2,640.68        | 369.32        |
| <b>WCCS</b>                   |                       |                       |                      |                          |                 |                |                         |                 |               |
| Central Office Admin Costs    | 324,772.19            | 801,634.06            | 476,861.87           |                          |                 |                |                         |                 |               |
| Ellsworth                     | 4,291,046.15          | 5,712,734.71          | 1,421,688.56         | 244.00                   | 267.00          | 23.00          | 1,465.52                | 1,783.00        | 317.48        |
| Burke                         | 3,484,789.58          | 4,248,454.38          | 763,664.80           | 227.00                   | 158.00          | (69.00)        | 1,279.29                | 2,240.75        | 961.45        |
| Oregon                        | 1,636,334.77          | 1,828,719.44          | 192,384.67           | 105.00                   | 102.00          | (3.00)         | 1,298.68                | 1,494.05        | 195.37        |
| Thompson                      | 2,211,577.00          | 2,621,847.91          | 410,270.91           | 116.00                   | 112.00          | (4.00)         | 1,588.78                | 1,950.78        | 362.00        |
| Sherrer (Metro)               | 1,300,849.12          | 1,591,837.25          | 290,988.13           | 40.00                    | 40.00           | 0.00           | 2,710.10                | 3,316.33        | 606.23        |
| Women's                       | 1,156,011.21          | 1,343,719.30          | 187,708.09           | 44.00                    | 43.00           | (1.00)         | 2,189.42                | 2,604.11        | 414.69        |
| Kenosha                       | 1,552,857.97          | 1,904,458.93          | 351,600.96           | 107.00                   | 104.00          | (3.00)         | 1,209.39                | 1,526.01        | 316.62        |
| Felmers O. Chaney             | 2,503,388.63          | 2,547,044.51          | 43,655.88            | 97.00                    | 95.00           | (2.00)         | 2,150.68                | 2,234.25        | 83.57         |
| Black River                   | 1,857,771.84          | 2,228,505.96          | 370,734.12           | 91.00                    | 89.00           | (2.00)         | 1,701.26                | 2,086.62        | 385.36        |
| Drug Abuse Corr. Cntr.        | 3,767,606.89          | 5,555,169.68          | 1,787,562.79         | 207.00                   | 213.00          | 6.00           | 1,516.75                | 2,173.38        | 656.63        |
| Flambeau                      | 1,547,404.30          | 1,809,990.12          | 262,585.82           | 68.00                    | 69.00           | 1.00           | 1,896.33                | 2,185.98        | 289.65        |
| Gordon                        | 1,552,801.70          | 1,759,791.14          | 206,989.44           | 70.00                    | 69.00           | (1.00)         | 1,848.57                | 2,125.35        | 276.78        |
| McNaughton                    | 1,871,887.30          | 2,185,833.48          | 313,946.18           | 83.00                    | 81.00           | (2.00)         | 1,879.40                | 2,248.80        | 369.39        |
| Powers                        | 1,735,042.00          | 2,074,399.05          | 339,357.05           | 107.00                   | 105.00          | (2.00)         | 1,351.28                | 1,646.35        | 295.07        |
| St. Croix                     | 3,076,764.90          | 3,550,982.40          | 474,217.50           | 102.00                   | 106.00          | 4.00           | 2,513.70                | 2,791.65        | 277.96        |
| Winnebago                     | 1,819,469.53          | 2,141,443.59          | 321,974.06           | 108.00                   | 107.00          | (1.00)         | 1,403.91                | 1,667.79        | 263.88        |
| <b>WCCS - Total</b>           | <b>35,690,375.08</b>  | <b>43,906,565.91</b>  | <b>8,216,190.83</b>  | <b>1,816.00</b>          | <b>1,760.00</b> | <b>(56.00)</b> | <b>1,637.77</b>         | <b>2,078.91</b> | <b>441.14</b> |

|                        |                       |                       |                      |                  |                  |               |                 |                 |               |
|------------------------|-----------------------|-----------------------|----------------------|------------------|------------------|---------------|-----------------|-----------------|---------------|
| TOTAL MINIMUM SECURITY | 51,062,932.06         | 61,746,991.54         | 10,684,059.48        | 2,380.00         | 2,323.00         | (57.00)       | 1,787.92        | 2,215.06        | 427.14        |
| <b>GRAND TOTAL</b>     | <b>342,604,813.35</b> | <b>412,255,299.75</b> | <b>69,650,486.40</b> | <b>15,140.00</b> | <b>15,409.00</b> | <b>269.00</b> | <b>1,885.76</b> | <b>2,229.52</b> | <b>343.76</b> |

\* Prairie du Chien total cost = Schedule AG - 33 total expenditures - revolving & other funds revenue - general fund receipts.

This is consistent with the FY96 Wisconsin Department of Health & Social Services Annual Fiscal Report Presentation.

\*\* Super Max started taking inmates on November 5, 1999.

\*\*\* Redgranite opened January, 2001.