

**COST ALLOCATION PLAN FOR INTEREST EXPENSE ON**

**HIGHER EDUCATION FACILITIES BONDS**

**FISCAL YEAR 2001**

**OHIO BOARD OF REGENTS  
OFFICE OF BUDGETS AND RESOURCE PLANNING**

**NOVEMBER 2001**

## **OHIO BOARD OF REGENTS**

### **COST ALLOCATION PLAN FOR INTEREST EXPENSES ON HIGHER EDUCATION FACILITIES BONDS**

FISCAL YEAR 2001

In conformity with OMB Circular A-87, Section C-10, this document supports the Cost Allocation Plan for State costs incurred specifically on behalf of, and in direct benefit to, the public higher education institutions of Ohio. This plan is limited to special obligation (lease-rental) bonds for higher education facilities issued by The Treasurer of State (previously issued by the Ohio Public Facilities Commission) and general obligation bonds for higher education facilities issued by the Ohio Public Facilities Commission.

The State of Ohio provides funding for capital projects to higher education institutions by issuing Higher Education Facilities Bonds. The debt and the associated interest expense are recorded on the financial records of the State of Ohio and do not appear on the records of individual institutions.

The attached schedules calculate the amount of allocable interest expense incurred by the State of Ohio on behalf of the State's institutions of higher education. The Board of Regents has provided these interest allocations to the institutions. It is left to the individual institutions to further allocate the interest expense which is allowable to the specific projects and include the appropriate costs in their indirect cost rate proposals.

The methodology used in determining the allocable interest was to identify the interest expense for fiscal year 2001 with the respective bond series which generated the expense. Only interest for bond issues during FY 1981 and subsequent years is included in the Cost Allocation Plan. The year 1981 was chosen as the earliest period for allocating interest expense as OMB A-21 allows interest expenses for buildings acquired or completed on or after July 1, 1982. It is reasonable to expect that buildings under construction and being funded during 1981 and 1982 were completed after June 30, 1982.

Many bond issues both financed current capital projects and refunded older debt. To adjust for refunded debt, the interest expenses by bond issue are first allocated among fiscal years according to the relative share of current and refunded debt attributable to the original issue. The allocations are described in Tables 1 and 2.

The interest expenses by bond issue are then allocated to the fiscal year during which the proceeds were distributed, under the assumption that disbursements from the fund did not vary significantly from month to month. For example, if a bond sale on April 1 of a year provided a supply of cash that was not depleted until February 1 of the following year, a period of ten months, 30 percent

of the interest on that issue would be attributed to the three months of that period that fell in the first fiscal year, while 70 percent would be attributed to the seven months that fell in the next fiscal year. The year's interest is then allocated among the higher education institutions based on their relative amount of capital fund disbursements during that year. The primary source of this information was the Capital Improvement Appropriations Status Report for Fiscal Years 1981 through 2001. This allocation is shown in Table 3.

Finally, the actual interest expenses are reduced by the amount of the interest earnings for FY 2001 attributable to the bond issues covered in this report period, as described below.

### **Adjustment for Net Interest Earnings**

Under past indirect cost agreements between the Ohio Board of Regents and the Federal government, interest expenses are to be reduced by interest earnings to determine the net interest expense. In FY 2001, the net interest expense was determined as follows.

First, the gross interest earnings of the Higher Education Facilities Bond Service Fund (Lease Revenue Bonds), the Higher Education Capital Facilities Bond Retirement Fund (General Obligation Bonds) and the Higher Education Improvement Fund are determined. The interest earnings of the Higher Education Facilities Bond Service Fund are listed in the Higher Education Capital Facilities, Mental Health Capital Facilities, and Parks & Recreation Capital Facilities Lease-Rental Obligations - Treasurer of State Annual Report and Accountants' Report. The interest earnings of the Higher Education Capital Facilities Bond Retirement Fund are listed in the State of Ohio - Commissioners of the Sinking Fund Semi-Annual reports.

The interest earnings of the Higher Education Improvement Fund are taken from State Central Accounting System records.

Second, the net interest earnings attributable to the time period of the indirect cost agreement is calculated by multiplying the gross interest earnings by the percentage that the total interest expense for the time period is of the total interest expense paid for that year. The numerator includes interest expense attributable from FY 1981 to the current year, while the denominator includes all interest expenses paid for the current year (pre-FY 1981 interest expense plus post-FY 1981 interest expense). These amounts are listed in the front matter of each year's indirect cost report.

Third, each institution's share of the total eligible interest expenses is proportionately reduced to reflect the calculation of the total net interest earnings.

As shown below, in FY 2001 the total net interest earnings are \$4,273,334 and the net interest expenses are \$89,484,015.

## **FY 2001 Gross Interest Earnings**

<u>Fund</u>	<u>FY 2001 Interest Earnings</u>
Higher Education Facilities Bond Service Fund	\$68,982
Higher Education Capital Facilities Bond Retirement Fund	\$31,555
Higher Education Improvement <sup>1</sup>	<u>\$ 4,282,370</u>
Total Gross Interest Earnings	\$ 4,382,907

### **Allocation of FY 2001 Interest Expense:**

1. Total Gross Interest Expense Paid in FY 2001:	\$96,174,629
2. Total Interest Expense Paid for Pre-FY 1981 Issues (Ineligible):	(-0-)
3. Total Interest Expense Paid for Issues from FY 1981 - FY 2001:	\$96,174,629

### **Allocation to Adjust for Refunding Older Issues**

4. Total Interest Expense from #3 Allocated to Pre-FY 1981 Issues Due to Refunding (Ineligible):	(\$2,417,280)
5. Total Interest Expense from #3 Allocated to Issues from FY 1981- FY 2001 (Eligible):	\$93,757,349

### **Determination of FY 2001 Net Interest Earnings**

6. Ratio of Gross Eligible Interest Expenses (#5) to Total Gross Interest Expenses (#1):

$$= \$93,757,349 / \$96,174,629 = .975$$

7. Proportionate Reduction of Gross Interest Earnings:

$$= 0.975 \times \$4,382,907 = \$4,273,334$$

### **Determination of FY 2001 Net Interest Expense**

Total Eligible Interest Expense From FY 1981 to FY 2001 (#3): \$93,757,349

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<sup>1</sup>Pursuant to section 135.21 of the Ohio Revised Code, the Office of Budget and Management has allocated interest earnings of \$4,282,370 to the Higher Education Improvement Fund in FY 2001.

Less Net Interest Earnings (#7):	(\$4,273,334)
FY 2001 Net Interest Expense:	\$ 89,484,015

TABLE 1: SUMMARY OF RECALLED/REFUNDED DEBT

Original Issue	Date of Original Issue	Original Total Amount	Amount Used to Refund/Recall* Old Debt	Original Issue, Net of Refunds and Recall Offsets	% of Original Issue to Attribute to Original Issue	% of Original Issue to Attribute to An Older Issue
1970A	08/01/70	\$40,000,000	\$0	\$40,000,000	100.0%	0.0%
1971B	05/01/71	\$50,000,000	\$0	\$50,000,000	100.0%	0.0%
1972A	03/01/72	\$60,000,000	\$0	\$60,000,000	100.0%	0.0%
1972B	08/01/72	\$75,000,000	\$0	\$75,000,000	100.0%	0.0%
1973A	06/01/73	\$40,000,000	\$0	\$40,000,000	100.0%	0.0%
1974A	04/01/74	\$45,000,000	\$0	\$45,000,000	100.0%	0.0%
1974B	12/01/74	\$40,000,000	\$0	\$40,000,000	100.0%	0.0%
1975A	06/01/75	\$30,000,000	\$0	\$30,000,000	100.0%	0.0%
1976A	03/01/76	\$100,000,000	\$0	\$100,000,000	100.0%	0.0%
1976B	10/01/76	\$70,000,000	\$0	\$70,000,000	100.0%	0.0%
1977A	09/01/77	\$50,000,000	\$0	\$50,000,000	100.0%	0.0%
1978A	03/01/78	\$60,000,000	\$0	\$60,000,000	100.0%	0.0%
1978B	08/01/78	\$100,000,000	\$0	\$100,000,000	100.0%	0.0%
1979A	06/01/79	\$65,000,000	\$0	\$65,000,000	100.0%	0.0%
1980A	08/01/80	\$85,000,000	\$0	\$85,000,000	100.0%	0.0%
1981A	03/01/81	\$45,000,000	\$0	\$45,000,000	100.0%	0.0%
1982A	07/01/82	\$75,000,000	\$0	\$75,000,000	100.0%	0.0%
1983A	04/01/83	\$90,000,000	\$0	\$90,000,000	100.0%	0.0%
1984A	01/01/84	\$90,000,000	\$0	\$90,000,000	100.0%	0.0%
1984B	09/01/84	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1985A	06/01/85	\$110,000,000	\$0	\$110,000,000	100.0%	0.0%
1986A	02/01/86	\$110,000,000	\$0	\$110,000,000	100.0%	0.0%
1986B	08/01/86	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1987A	04/01/87	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1987B	07/01/87	\$130,000,000	\$130,000,000	\$0	0.0%	100.0%
1988A	01/01/88	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1988B	09/01/88	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1989A	04/01/89	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1989B	12/01/89	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1990A	08/01/90	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1991A	04/01/91	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1991B	10/01/91	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1992A	02/01/92	\$251,855,000	\$137,405,000	\$114,450,000	45.4%	54.6%
1992B	07/01/92	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1992C	10/01/92	\$136,110,000	\$51,177,360	\$84,932,640	62.4%	37.6%
1993A	06/01/93	\$205,800,000	\$84,378,000	\$121,422,000	59.0%	41.0%
1993B	12/01/93	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1994A	03/01/94	\$253,000,000	\$132,319,000	\$120,681,000	47.7%	52.3%
1994B	11/01/94	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1995A	04/01/95	\$166,400,000	\$26,635,000	\$139,765,000	84.0%	16.0%
1995B	10/01/95	\$140,000,000	\$0	\$140,000,000	100.0%	0.0%
1996A	02/01/96	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
1996B	10/01/96	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
1997A	04/01/97	\$282,300,000	\$132,415,000	\$149,885,000	53.1%	46.9%
1997B	10/01/97	\$236,500,000	\$86,500,000	\$150,000,000	63.4%	36.6%
1998A	04/01/98	\$254,200,000	\$107,840,000	\$146,360,000	57.6%	42.4%
1998B	07/01/98	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
1998C	12/01/98	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
1999A	08/01/99	\$100,000,000	\$0	\$100,000,000	100.0%	0.0%
2000A	02/01/00	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2000B	11/01/00	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2001A <sup>1</sup>	04/01/01	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2001A <sup>2</sup>	04/01/01	\$394,495,000	\$394,495,000	\$0	0.0%	100.0%
53		\$6,550,660,000	\$1,283,164,360	\$5,267,495,640	80.4%	19.6%

<sup>1</sup> General Obligation Bonds

\* Does not include any such amounts funded from Excess Reserve Funds.

<sup>2</sup> Lease-Rental Bonds

Allocation among issues:

From:

	<u>1987B</u>	<u>1992A</u>	<u>1992C</u>	<u>1993A</u>	<u>1994A</u>	<u>1995A</u>
To:	100%, 1980A	45.4%, 1992A 19.8%, 1983A 15.6%, 1984A 19.2%, 1984B	62.4%, 1992C 37.6%, 1976A	59.0%, 1993A 20.5%, 1985A 20.5%, 1986A	47.7%, 1994A 21.6%, 1978B 14.0%, 1979A 16.7%, 1986B	84.0%, 1995A 16.0%, 1980A
	<u>1997A</u>	<u>1997B</u>	<u>1998A</u>	<u>2001A-LR</u>		
	53.1%, 1997A 15.2%, 1987A 14.9%, 1988B 16.8%, 1989A	63.4%, 1997B 16.4%, 1988A 20.2%, 1989B	57.6%, 1998A 20.1%, 1990A 22.3%, 1991A	9.3%, 1991B 10.0%, 1992A 9.4%, 1992B 7.6%, 1992C 10.8%, 1993B	11.7%, 1994B 13.6%, 1995A 13.4%, 1995B 14.2%, 1996B	

TABLE 2: First Adjustment of FY 2001 Interest Payments for Refunded Debt

Issue	Original Date	Total FY 2001 Interest Payments	ADJUSTMENTS				Total FY 2001 Net of Adjustments
			Reduction to Original Issue	Original, Net of Reduction	Addition to Older Issue	Source of Addition	
1970A	08/01/70	\$0	\$0	\$0	\$0		\$0
1971B	05/01/71	\$0	\$0	\$0	\$0		\$0
1972A	03/01/72	\$0	\$0	\$0	\$0		\$0
1972B	08/01/72	\$0	\$0	\$0	\$0		\$0
1973A	06/01/73	\$0	\$0	\$0	\$0		\$0
1974A	04/01/74	\$0	\$0	\$0	\$0		\$0
1974B	12/01/74	\$0	\$0	\$0	\$0		\$0
1975A	06/01/75	\$0	\$0	\$0	\$0		\$0
1976A	03/01/76	\$0	\$0	\$0	\$834,593	1992C	\$834,593
1976B	10/01/76	\$0	\$0	\$0	\$0		\$0
1977A	09/01/77	\$0	\$0	\$0	\$0		\$0
1978A	03/01/78	\$0	\$0	\$0	\$0		\$0
1978B	08/01/78	\$0	\$0	\$0	\$960,282	1994A	\$960,282
1979A	06/01/79	\$0	\$0	\$0	\$622,405	1994A	\$622,405
1980A	08/01/80	\$0	\$0	\$0	\$778,876	1987B, 1995A	\$778,876
1981A	03/01/81	\$0	\$0	\$0	\$0		\$0
1982A	07/01/82	\$0	\$0	\$0	\$0		\$0
1983A	04/01/83	\$0	\$0	\$0	\$415,998	1992A	\$415,998
1984A	01/01/84	\$0	\$0	\$0	\$327,756	1992A	\$327,756
1984B	09/01/84	\$0	\$0	\$0	\$403,392	1992A	\$403,392
1985A	06/01/85	\$0	\$0	\$0	\$664,237	1993A	\$664,237
1986A	02/01/86	\$0	\$0	\$0	\$664,237	1993A	\$664,237
1986B	08/01/86	\$0	\$0	\$0	\$742,440	1994A	\$742,440
1987A	04/01/87	\$0	\$0	\$0	\$1,319,322	1997A	\$1,319,322
1987B	07/01/87	\$0	\$0	\$0	\$0	1995A	\$0
1988A	01/01/88	\$0	\$0	\$0	\$1,298,265	1997B	\$1,298,265
1988B	09/01/88	\$0	\$0	\$0	\$1,293,283	1997A	\$1,293,283
1989A	04/01/89	\$0	\$0	\$0	\$1,458,198	1997A	\$1,458,198
1989B	12/01/89	\$0	\$0	\$0	\$1,599,083	1997B	\$1,599,083
1990A	08/01/90	\$0	\$0	\$0	\$1,816,538	1998A	\$1,816,538
1991A	04/01/91	\$0	\$0	\$0	\$2,015,363	1998A	\$2,015,363
1991B	10/01/91	\$2,179,150	\$0	\$2,179,150	\$326,675	2001A	\$2,505,825
1992A	02/01/92	\$2,101,000	(\$1,147,146)	\$953,854	\$351,263	2001A	\$1,305,117
1992B	07/01/92	\$2,350,825	\$0	\$2,350,825	\$330,187	2001A	\$2,681,012
1992C	10/01/92	\$2,219,663	(\$834,593)	\$1,385,069	\$266,960	2001A	\$1,652,029
1993A	06/01/93	\$3,240,180	(\$1,328,474)	\$1,911,706	\$0		\$1,911,706
1993B	12/01/93	\$2,167,750	\$0	\$2,167,750	\$379,364	2001A	\$2,547,114
1994A	03/01/94	\$4,445,750	(\$2,325,127)	\$2,120,623	\$0		\$2,120,623
1994B	11/01/94	\$3,161,350	\$0	\$3,161,350	\$410,978	2001A	\$3,572,328
1995A	04/01/95	\$4,867,975	(\$778,876)	\$4,089,099	\$477,718	2001A	\$4,566,817
1995B	10/01/95	\$3,627,500	\$0	\$3,627,500	\$470,692	2001A	\$4,098,192
1996A	02/01/96	\$4,703,625	\$0	\$4,703,625	\$0		\$4,703,625
1996B	10/01/96	\$4,405,000	\$0	\$4,405,000	\$498,793	2001A	\$4,903,793
1997A	04/01/97	\$8,679,750	(\$4,070,803)	\$4,608,947	\$0		\$4,608,947
1997B	10/01/97	\$7,916,250	(\$2,897,348)	\$5,018,903	\$0		\$5,018,903
1998A	04/01/98	\$9,037,500	(\$3,831,900)	\$5,205,600	\$0		\$5,205,600
1998B	07/01/98	\$6,082,850	\$0	\$6,082,850	\$0		\$6,082,850
1998C	12/01/98	\$5,709,725	\$0	\$5,709,725	\$0		\$5,709,725
1999A	08/01/99	\$4,097,750	\$0	\$4,097,750	\$0		\$4,097,750
2000A	02/01/00	\$7,683,400	\$0	\$7,683,400	\$0		\$7,683,400
2000B	11/01/01	\$3,985,008	\$0	\$3,985,008	\$0		\$3,985,008
2001A <sup>1</sup>	04/01/01	\$0	\$0	\$0	\$0		\$0
2001A <sup>2</sup>	04/01/01	\$3,512,629	(\$3,512,629)	\$0	\$0		\$0
50		\$96,174,629	(\$20,726,896)	\$75,447,734	\$20,726,896		\$96,174,629

<sup>1</sup> General Obligation Bonds

<sup>2</sup> Lease-Rental Bonds



THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR 1981	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
				778,876
81	OHIO BOARD OF REGENTS	1,425,624	2.09%	16,291
81	BOWLING GREEN STATE UNIVERSITY	935,066	1.37%	10,686
81	UNIVERSITY OF AKRON	2,402,320	3.52%	27,453
81	CENTRAL STATE UNIVERSITY	573,108	0.84%	6,549
81	CLEVELAND STATE UNIVERSITY	6,042,822	8.87%	69,055
81	UNIVERSITY OF CINCINNATI	14,425,523	21.16%	164,848
81	KENT STATE UNIVERSITY	1,717,836	2.52%	19,631
81	WRIGHT STATE UNIVERSITY	7,297,280	10.71%	83,390
81	MIAMI UNIVERSITY	895,356	1.31%	10,232
81	OHIO UNIVERSITY	275,209	0.40%	3,145
81	N.E. OHIO COLLEGE OF MED	95,880	0.14%	1,096
81	MEDICAL COLLEGE OF OHIO	174,258	0.26%	1,991
81	CASE WESTERN RESERVE UNIVERSITY	266,073	0.39%	3,041
81	OHIO STATE UNIVERSITY	11,751,240	17.24%	134,288
81	AGRICULTURAL R & D CENTER	104,406	0.15%	1,193
81	SOUTHERN STATE COMM COLLEGE	217,303	0.32%	2,483
81	SHAWNEE STATE UNIVERSITY	329,082	0.48%	3,761
81	UNIVERSITY OF TOLEDO	1,762,631	2.59%	20,143
81	YOUNGSTOWN STATE UNIVERSITY	5,639,322	8.27%	64,444
81	RIO GRANDE COMM COLLEGE	725,959	1.07%	8,296
81	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
81	CINCINNATI STATE TECH COMM COLLEGE	7,111	0.01%	81
81	MUSKINGUM AREA TECH COLLEGE	15,414	0.02%	176
81	HOCKING TECH COLLEGE	12,348	0.02%	141
81	TERRA STATE COMM COLLEGE	368,053	0.54%	4,206
81	AGRICULTURAL TECH COLLEGE	0	0.00%	0
81	BELMONT TECHNICAL COLLEGE	0	0.00%	0
81	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
81	SINCLAIR COMM COLLEGE	1,432,119	2.10%	16,366
81	CUYAHOGA COMM COLLEGE	6,676,732	9.80%	76,299
81	LAKELAND COMM COLLEGE	0	0.00%	0
81	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
81	LIMA TECHNICAL COLLEGE	0	0.00%	0
81	NORTHWEST STATE COMM COLLEGE	19,513	0.03%	223
81	LORAIN COUNTY COMM COLLEGE	1,564	0.00%	18
81	COLUMBUS STATE COMM COLLEGE	1,397,550	2.05%	15,971
81	CLARK STATE COMM COLLEGE	2,200	0.00%	25
81	JEFFERSON COMM COLLEGE	0	0.00%	0
81	OWENS STATE COMM COLLEGE	157,639	0.23%	1,801
81	STARK STATE COLLEGE of TECHNOLOGY	997,191	1.46%	11,395
81	EDISON STATE COMM COLLEGE	14,069	0.02%	161
81	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1981	68,157,801	100.00%	778,876

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1982				0
82	OHIO BOARD OF REGENTS	5,557,087	17.42%	0
82	BOWLING GREEN STATE UNIVERSITY	233,204	0.73%	0
82	UNIVERSITY OF AKRON	1,191,814	3.74%	0
82	CENTRAL STATE UNIVERSITY	249,750	0.78%	0
82	CLEVELAND STATE UNIVERSITY	2,122,170	6.65%	0
82	UNIVERSITY OF CINCINNATI	3,124,530	9.79%	0
82	KENT STATE UNIVERSITY	114,137	0.36%	0
82	WRIGHT STATE UNIVERSITY	2,451,609	7.68%	0
82	MIAMI UNIVERSITY	1,399,335	4.39%	0
82	OHIO UNIVERSITY	3,295,026	10.33%	0
82	N.E. OHIO COLLEGE OF MED	0	0.00%	0
82	MEDICAL COLLEGE OF OHIO	119,934	0.38%	0
82	CASE WESTERN RESERVE UNIVERSITY	47,435	0.15%	0
82	OHIO STATE UNIVERSITY	5,407,362	16.95%	0
82	AGRICULTURAL R & D CENTER	78,038	0.24%	0
82	SOUTHERN STATE COMM COLLEGE	30,436	0.10%	0
82	SHAWNEE STATE UNIVERSITY	89,850	0.28%	0
82	UNIVERSITY OF TOLEDO	3,469,556	10.87%	0
82	YOUNGSTOWN STATE UNIVERSITY	148,103	0.46%	0
82	RIO GRANDE COMM COLLEGE	81,649	0.26%	0
82	WASHINGTON STATE COMM COLLEGE	31,226	0.10%	0
82	CINCINNATI STATE TECH COMM COLLEGE	53,174	0.17%	0
82	MUSKINGUM AREA TECH COLLEGE	0	0.00%	0
82	HOCKING TECH COLLEGE	3,400	0.01%	0
82	TERRA STATE COMM COLLEGE	228,068	0.71%	0
82	AGRICULTURAL TECH COLLEGE	0	0.00%	0
82	BELMONT TECHNICAL COLLEGE	68,950	0.22%	0
82	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
82	SINCLAIR COMM COLLEGE	1,437,054	4.50%	0
82	CUYAHOGA COMM COLLEGE	0	0.00%	0
82	LAKELAND COMM COLLEGE	94,500	0.30%	0
82	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
82	LIMA TECHNICAL COLLEGE	0	0.00%	0
82	NORTHWEST STATE COMM COLLEGE	105	0.00%	0
82	LORAIN COUNTY COMM COLLEGE	0	0.00%	0
82	COLUMBUS STATE COMM COLLEGE	686,973	2.15%	0
82	CLARK STATE COMM COLLEGE	7,350	0.02%	0
82	JEFFERSON COMM COLLEGE	0	0.00%	0
82	OWENS STATE COMM COLLEGE	3,696	0.01%	0
82	STARK STATE COLLEGE of TECHNOLOGY	9,689	0.03%	0
82	EDISON STATE COMM COLLEGE	70,048	0.22%	0
82	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1982	31,905,258	100.00%	0

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1983				138,527
83	OHIO BOARD OF REGENTS	15,376,724	13.47%	18,657
83	BOWLING GREEN STATE UNIVERSITY	8,308,923	7.28%	10,081
83	UNIVERSITY OF AKRON	9,309,958	8.15%	11,296
83	CENTRAL STATE UNIVERSITY	1,274,728	1.12%	1,547
83	CLEVELAND STATE UNIVERSITY	3,547,415	3.11%	4,304
83	UNIVERSITY OF CINCINNATI	10,779,996	9.44%	13,080
83	KENT STATE UNIVERSITY	1,305,111	1.14%	1,584
83	WRIGHT STATE UNIVERSITY	2,581,809	2.26%	3,133
83	MIAMI UNIVERSITY	9,435,412	8.26%	11,448
83	OHIO UNIVERSITY	7,401,504	6.48%	8,980
83	N.E. OHIO COLLEGE OF MED	2,085,238	1.83%	2,530
83	MEDICAL COLLEGE OF OHIO	2,959,608	2.59%	3,591
83	CASE WESTERN RESERVE UNIVERSITY	365,670	0.32%	444
83	OHIO STATE UNIVERSITY	7,972,797	6.98%	9,674
83	AGRICULTURAL R & D CENTER	405,940	0.36%	493
83	SOUTHERN STATE COMM COLLEGE	176,483	0.15%	214
83	SHAWNEE STATE UNIVERSITY	1,989,803	1.74%	2,414
83	UNIVERSITY OF TOLEDO	2,065,670	1.81%	2,506
83	YOUNGSTOWN STATE UNIVERSITY	4,226,703	3.70%	5,128
83	RIO GRANDE COMM COLLEGE	200,853	0.18%	244
83	WASHINGTON STATE COMM COLLEGE	458,625	0.40%	556
83	CINCINNATI STATE TECH COMM COLLEGE	145,014	0.13%	176
83	MUSKINGUM AREA TECH COLLEGE	9,706	0.01%	12
83	HOCKING TECH COLLEGE	259,932	0.23%	315
83	TERRA STATE COMM COLLEGE	404,924	0.35%	491
83	AGRICULTURAL TECH COLLEGE	80,529	0.07%	98
83	BELMONT TECHNICAL COLLEGE	48,500	0.04%	59
83	CENTRAL OHIO TECH COLLEGE	83,061	0.07%	101
83	SINCLAIR COMM COLLEGE	9,701,506	8.50%	11,771
83	CUYAHOGA COMM COLLEGE	3,032,434	2.66%	3,679
83	LAKELAND COMM COLLEGE	142,006	0.12%	172
83	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
83	LIMA TECHNICAL COLLEGE	0	0.00%	0
83	NORTHWEST STATE COMM COLLEGE	97,964	0.09%	119
83	LORAIN COUNTY COMM COLLEGE	669,492	0.59%	812
83	COLUMBUS STATE COMM COLLEGE	794,325	0.70%	964
83	CLARK STATE COMM COLLEGE	220,666	0.19%	268
83	JEFFERSON COMM COLLEGE	460,263	0.40%	558
83	OWENS STATE COMM COLLEGE	4,638,541	4.06%	5,628
83	STARK STATE COLLEGE of TECHNOLOGY	1,073,963	0.94%	1,303
83	EDISON STATE COMM COLLEGE	80,122	0.07%	97
83	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1983	114,171,918	100.00%	138,527

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1984				523,288
84	OHIO BOARD OF REGENTS	1,406,129	1.27%	6,652
84	BOWLING GREEN STATE UNIVERSITY	3,035,236	2.74%	14,359
84	UNIVERSITY OF AKRON	5,744,685	5.19%	27,176
84	CENTRAL STATE UNIVERSITY	1,196,026	1.08%	5,658
84	CLEVELAND STATE UNIVERSITY	898,025	0.81%	4,248
84	UNIVERSITY OF CINCINNATI	8,604,647	7.78%	40,706
84	KENT STATE UNIVERSITY	1,551,381	1.40%	7,339
84	WRIGHT STATE UNIVERSITY	6,815,613	6.16%	32,243
84	MIAMI UNIVERSITY	2,129,561	1.93%	10,074
84	OHIO UNIVERSITY	9,468,294	8.56%	44,792
84	N.E. OHIO COLLEGE OF MED	504,491	0.46%	2,387
84	MEDICAL COLLEGE OF OHIO	4,643,951	4.20%	21,969
84	CASE WESTERN RESERVE UNIVERSITY	9,297,198	8.40%	43,982
84	OHIO STATE UNIVERSITY	9,457,207	8.55%	44,739
84	AGRICULTURAL R & D CENTER	265,754	0.24%	1,257
84	SOUTHERN STATE COMM COLLEGE	43,717	0.04%	207
84	SHAWNEE STATE UNIVERSITY	3,428,103	3.10%	16,217
84	UNIVERSITY OF TOLEDO	8,029,803	7.26%	37,987
84	YOUNGSTOWN STATE UNIVERSITY	3,502,333	3.17%	16,568
84	RIO GRANDE COMM COLLEGE	1,712,224	1.55%	8,100
84	WASHINGTON STATE COMM COLLEGE	1,755,897	1.59%	8,307
84	CINCINNATI STATE TECH COMM COLLEGE	51,504	0.05%	244
84	MUSKINGUM AREA TECH COLLEGE	8,018	0.01%	38
84	HOCKING TECH COLLEGE	1,273,696	1.15%	6,025
84	TERRA STATE COMM COLLEGE	3,516,387	3.18%	16,635
84	AGRICULTURAL TECH COLLEGE	32,052	0.03%	152
84	BELMONT TECHNICAL COLLEGE	22,796	0.02%	108
84	CENTRAL OHIO TECH COLLEGE	1,292,909	1.17%	6,116
84	SINCLAIR COMM COLLEGE	2,417,517	2.19%	11,437
84	CUYAHOGA COMM COLLEGE	8,010,062	7.24%	37,893
84	LAKELAND COMM COLLEGE	2,266,217	2.05%	10,721
84	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
84	LIMA TECHNICAL COLLEGE	0	0.00%	0
84	NORTHWEST STATE COMM COLLEGE	113,285	0.10%	536
84	LORAIN COUNTY COMM COLLEGE	4,282,930	3.87%	20,261
84	COLUMBUS STATE COMM COLLEGE	261,342	0.24%	1,236
84	CLARK STATE COMM COLLEGE	90,602	0.08%	429
84	JEFFERSON COMM COLLEGE	82,309	0.07%	389
84	OWENS STATE COMM COLLEGE	3,203,170	2.90%	15,153
84	STARK STATE COLLEGE of TECHNOLOGY	198,701	0.18%	940
84	EDISON STATE COMM COLLEGE	1,455	0.00%	7
84	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1984	\$110,615,227	100.00%	\$523,288

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1985				568,361
85	OHIO BOARD OF REGENTS	24,991,398	16.43%	93,387
85	BOWLING GREEN STATE UNIVERSITY	1,881,887	1.24%	7,032
85	UNIVERSITY OF AKRON	3,263,159	2.15%	12,194
85	CENTRAL STATE UNIVERSITY	1,547,403	1.02%	5,782
85	CLEVELAND STATE UNIVERSITY	6,346,688	4.17%	23,716
85	UNIVERSITY OF CINCINNATI	10,244,465	6.74%	38,281
85	KENT STATE UNIVERSITY	10,038,118	6.60%	37,510
85	WRIGHT STATE UNIVERSITY	2,151,335	1.41%	8,039
85	MIAMI UNIVERSITY	15,221,249	10.01%	56,878
85	OHIO UNIVERSITY	10,723,665	7.05%	40,072
85	N.E. OHIO COLLEGE OF MED	608,704	0.40%	2,275
85	MEDICAL COLLEGE OF OHIO	638,499	0.42%	2,386
85	CASE WESTERN RESERVE UNIVERSITY	2,024,212	1.33%	7,564
85	OHIO STATE UNIVERSITY	17,849,556	11.74%	66,699
85	AGRICULTURAL R & D CENTER	189,639	0.12%	709
85	SOUTHERN STATE COMM COLLEGE	2,884,582	1.90%	10,779
85	SHAWNEE STATE UNIVERSITY	866,554	0.57%	3,238
85	UNIVERSITY OF TOLEDO	2,559,410	1.68%	9,564
85	YOUNGSTOWN STATE UNIVERSITY	14,753,593	9.70%	55,131
85	RIO GRANDE COMM COLLEGE	957,629	0.63%	3,578
85	WASHINGTON STATE COMM COLLEGE	340,217	0.22%	1,271
85	CINCINNATI STATE TECH COMM COLLEGE	1,000,171	0.66%	3,737
85	MUSKINGUM AREA TECH COLLEGE	202,743	0.13%	758
85	HOCKING TECH COLLEGE	631,335	0.42%	2,359
85	TERRA STATE COMM COLLEGE	2,268,504	1.49%	8,477
85	AGRICULTURAL TECH COLLEGE	497,067	0.33%	1,857
85	BELMONT TECHNICAL COLLEGE	976,401	0.64%	3,649
85	CENTRAL OHIO TECH COLLEGE	527,026	0.35%	1,969
85	SINCLAIR COMM COLLEGE	7,336,185	4.82%	27,414
85	CUYAHOGA COMM COLLEGE	4,787,898	3.15%	17,891
85	LAKELAND COMM COLLEGE	282,897	0.19%	1,057
85	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
85	LIMA TECHNICAL COLLEGE	0	0.00%	0
85	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
85	LORAIN COUNTY COMM COLLEGE	902,078	0.59%	3,371
85	COLUMBUS STATE COMM COLLEGE	1,252,600	0.82%	4,681
85	CLARK STATE COMM COLLEGE	49,155	0.03%	184
85	JEFFERSON COMM COLLEGE	350,357	0.23%	1,309
85	OWENS STATE COMM COLLEGE	210,902	0.14%	788
85	STARK STATE COLLEGE of TECHNOLOGY	742,895	0.49%	2,776
85	EDISON STATE COMM COLLEGE	0	0.00%	0
85	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1985	\$152,100,176	100.00%	\$568,361

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1986				1,134,517
86	OHIO BOARD OF REGENTS	22,203,208	13.01%	147,584
86	BOWLING GREEN STATE UNIVERSITY	615,691	0.36%	4,092
86	UNIVERSITY OF AKRON	2,002,905	1.17%	13,313
86	CENTRAL STATE UNIVERSITY	4,357,905	2.55%	28,967
86	CLEVELAND STATE UNIVERSITY	7,678,676	4.50%	51,040
86	UNIVERSITY OF CINCINNATI	16,234,949	9.51%	107,914
86	KENT STATE UNIVERSITY	5,712,170	3.35%	37,969
86	WRIGHT STATE UNIVERSITY	1,519,237	0.89%	10,098
86	MIAMI UNIVERSITY	12,286,831	7.20%	81,670
86	OHIO UNIVERSITY	8,522,515	4.99%	56,649
86	N.E. OHIO COLLEGE OF MED	299,155	0.18%	1,988
86	MEDICAL COLLEGE OF OHIO	3,559,413	2.09%	23,659
86	CASE WESTERN RESERVE UNIVERSITY	2,312,921	1.36%	15,374
86	OHIO STATE UNIVERSITY	28,241,154	16.55%	187,719
86	AGRICULTURAL R & D CENTER	1,214,595	0.71%	8,073
86	SOUTHERN STATE COMM COLLEGE	1,774,813	1.04%	11,797
86	SHAWNEE STATE UNIVERSITY	925,863	0.54%	6,154
86	UNIVERSITY OF TOLEDO	9,008,656	5.28%	59,880
86	YOUNGSTOWN STATE UNIVERSITY	17,628,225	10.33%	117,175
86	RIO GRANDE COMM COLLEGE	37,698	0.02%	251
86	WASHINGTON STATE COMM COLLEGE	128,945	0.08%	857
86	CINCINNATI STATE TECH COMM COLLEGE	2,189,287	1.28%	14,552
86	MUSKINGUM AREA TECH COLLEGE	14,848	0.01%	99
86	HOCKING TECH COLLEGE	245,396	0.14%	1,631
86	TERRA STATE COMM COLLEGE	217,954	0.13%	1,449
86	AGRICULTURAL TECH COLLEGE	1,688,250	0.99%	11,222
86	BELMONT TECHNICAL COLLEGE	96,467	0.06%	641
86	CENTRAL OHIO TECH COLLEGE	19,492	0.01%	130
86	SINCLAIR COMM COLLEGE	7,558,561	4.43%	50,242
86	CUYAHOGA COMM COLLEGE	6,475,317	3.79%	43,041
86	LAKELAND COMM COLLEGE	512,268	0.30%	3,405
86	NORTH CENTRAL TECH COLLEGE	271,136	0.16%	1,802
86	LIMA TECHNICAL COLLEGE	55,031	0.03%	366
86	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
86	LORAIN COUNTY COMM COLLEGE	522,402	0.31%	3,472
86	COLUMBUS STATE COMM COLLEGE	1,655,682	0.97%	11,005
86	CLARK STATE COMM COLLEGE	29,655	0.02%	197
86	JEFFERSON COMM COLLEGE	302,026	0.18%	2,008
86	OWENS STATE COMM COLLEGE	239,304	0.14%	1,591
86	STARK STATE COLLEGE of TECHNOLOGY	2,158,291	1.26%	14,346
86	EDISON STATE COMM COLLEGE	0	0.00%	0
86	MARION TECHNICAL COLLEGE	0	0.00%	0
86	CAS	164,408	0.10%	1,093
	TOTAL FOR FY 1986	\$170,681,300	100.00%	\$1,134,517

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1987				2,172,690
87	OHIO BOARD OF REGENTS	25,810,613	14.19%	308,401
87	BOWLING GREEN STATE UNIVERSITY	2,165,703	1.19%	25,877
87	UNIVERSITY OF AKRON	5,910,340	3.25%	70,620
87	CENTRAL STATE UNIVERSITY	6,152,694	3.38%	73,516
87	CLEVELAND STATE UNIVERSITY	12,154,842	6.68%	145,233
87	UNIVERSITY OF CINCINNATI	22,307,572	12.27%	266,544
87	KENT STATE UNIVERSITY	5,724,527	3.15%	68,400
87	WRIGHT STATE UNIVERSITY	4,605,294	2.53%	55,027
87	MIAMI UNIVERSITY	4,724,142	2.60%	56,447
87	OHIO UNIVERSITY	5,850,256	3.22%	69,902
87	N.E. OHIO COLLEGE OF MED	2,921,311	1.61%	34,906
87	MEDICAL COLLEGE OF OHIO	6,090,529	3.35%	72,773
87	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
87	OHIO STATE UNIVERSITY	34,169,500	18.79%	408,278
87	AGRICULTURAL R & D CENTER	4,828,546	2.66%	57,694
87	SOUTHERN STATE COMM COLLEGE	227,198	0.12%	2,715
87	SHAWNEE STATE UNIVERSITY	1,214,314	0.67%	14,509
87	UNIVERSITY OF TOLEDO	9,822,532	5.40%	117,366
87	YOUNGSTOWN STATE UNIVERSITY	5,496,567	3.02%	65,676
87	RIO GRANDE COMM COLLEGE	216,036	0.12%	2,581
87	WASHINGTON STATE COMM COLLEGE	16,916	0.01%	202
87	CINCINNATI STATE TECH COMM COLLEGE	488,149	0.27%	5,833
87	MUSKINGUM AREA TECH COLLEGE	66,410	0.04%	794
87	HOCKING TECH COLLEGE	207,749	0.11%	2,482
87	TERRA STATE COMM COLLEGE	236,301	0.13%	2,823
87	AGRICULTURAL TECH COLLEGE	816,723	0.45%	9,759
87	BELMONT TECHNICAL COLLEGE	0	0.00%	0
87	CENTRAL OHIO TECH COLLEGE	2,180	0.00%	26
87	SINCLAIR COMM COLLEGE	4,041,170	2.22%	48,286
87	CUYAHOGA COMM COLLEGE	10,266,813	5.65%	122,674
87	LAKELAND COMM COLLEGE	903,906	0.50%	10,800
87	NORTH CENTRAL TECH COLLEGE	136,314	0.07%	1,629
87	LIMA TECHNICAL COLLEGE	344,403	0.19%	4,115
87	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
87	LORAIN COUNTY COMM COLLEGE	492,446	0.27%	5,884
87	COLUMBUS STATE COMM COLLEGE	1,117,381	0.61%	13,351
87	CLARK STATE COMM COLLEGE	373,052	0.21%	4,457
87	JEFFERSON COMM COLLEGE	254,940	0.14%	3,046
87	OWENS STATE COMM COLLEGE	1,010,567	0.56%	12,075
87	STARK STATE COLLEGE of TECHNOLOGY	501,079	0.28%	5,987
87	EDISON STATE COMM COLLEGE	146,250	0.08%	1,747
87	MARION TECHNICAL COLLEGE	0	0.00%	0
87	CAS	20,934	0.01%	250
	TOTAL FOR FY 1987	\$181,836,199	100.00%	\$2,172,690

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR 1988	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
				973,699
88	OHIO BOARD OF REGENTS	27,154,071	16.32%	158,892
88	BOWLING GREEN STATE UNIVERSITY	5,567,355	3.35%	32,577
88	UNIVERSITY OF AKRON	5,909,194	3.55%	34,578
88	CENTRAL STATE UNIVERSITY	3,183,186	1.91%	18,626
88	CLEVELAND STATE UNIVERSITY	6,574,290	3.95%	38,469
88	UNIVERSITY OF CINCINNATI	28,317,723	17.02%	165,701
88	KENT STATE UNIVERSITY	5,797,408	3.48%	33,923
88	WRIGHT STATE UNIVERSITY	7,276,326	4.37%	42,577
88	MIAMI UNIVERSITY	3,259,236	1.96%	19,071
88	OHIO UNIVERSITY	5,099,649	3.06%	29,841
88	N.E. OHIO COLLEGE OF MED	3,465,083	2.08%	20,276
88	MEDICAL COLLEGE OF OHIO	2,320,972	1.39%	13,581
88	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
88	OHIO STATE UNIVERSITY	17,153,610	10.31%	100,374
88	AGRICULTURAL R & D CENTER	690,275	0.41%	4,039
88	SOUTHERN STATE COMM COLLEGE	74,432	0.04%	436
88	SHAWNEE STATE UNIVERSITY	2,347,849	1.41%	13,738
88	UNIVERSITY OF TOLEDO	5,618,618	3.38%	32,877
88	YOUNGSTOWN STATE UNIVERSITY	3,738,907	2.25%	21,878
88	RIO GRANDE COMM COLLEGE	2,029,325	1.22%	11,875
88	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
88	CINCINNATI STATE TECH COMM COLLEGE	1,733,809	1.04%	10,145
88	MUSKINGUM AREA TECH COLLEGE	7,099	0.00%	42
88	HOCKING TECH COLLEGE	892,153	0.54%	5,220
88	TERRA STATE COMM COLLEGE	39,008	0.02%	228
88	AGRICULTURAL TECH COLLEGE	376,417	0.23%	2,203
88	BELMONT TECHNICAL COLLEGE	111,281	0.07%	651
88	CENTRAL OHIO TECH COLLEGE	1,345	0.00%	8
88	SINCLAIR COMM COLLEGE	8,515,808	5.12%	49,830
88	CUYAHOGA COMM COLLEGE	3,051,397	1.83%	17,855
88	LAKELAND COMM COLLEGE	3,549,599	2.13%	20,770
88	NORTH CENTRAL TECH COLLEGE	1,817,062	1.09%	10,633
88	LIMA TECHNICAL COLLEGE	589,714	0.35%	3,451
88	NORTHWEST STATE COMM COLLEGE	790,025	0.47%	4,623
88	LORAIN COUNTY COMM COLLEGE	2,624,239	1.58%	15,356
88	COLUMBUS STATE COMM COLLEGE	1,118,207	0.67%	6,543
88	CLARK STATE COMM COLLEGE	209,629	0.13%	1,227
88	JEFFERSON COMM COLLEGE	277,520	0.17%	1,624
88	OWENS STATE COMM COLLEGE	3,042,535	1.83%	17,803
88	STARK STATE COLLEGE of TECHNOLOGY	272,919	0.16%	1,597
88	EDISON STATE COMM COLLEGE	1,804,691	1.08%	10,560
88	MARION TECHNICAL COLLEGE	0	0.00%	0
88	CAS	0	0.00%	0
	TOTAL FOR FY 1988	\$166,401,966	100.00%	\$973,699

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1989				2,164,673
89	OHIO BOARD OF REGENTS	31,654,888	18.22%	394,357
89	BOWLING GREEN STATE UNIVERSITY	4,884,705	2.81%	60,854
89	UNIVERSITY OF AKRON	12,489,481	7.19%	155,594
89	CENTRAL STATE UNIVERSITY	3,385,907	1.95%	42,182
89	CLEVELAND STATE UNIVERSITY	14,614,895	8.41%	182,072
89	UNIVERSITY OF CINCINNATI	27,982,944	16.10%	348,612
89	KENT STATE UNIVERSITY	8,384,359	4.83%	104,452
89	WRIGHT STATE UNIVERSITY	7,457,807	4.29%	92,909
89	MIAMI UNIVERSITY	2,617,455	1.51%	32,608
89	OHIO UNIVERSITY	7,887,640	4.54%	98,264
89	N.E. OHIO COLLEGE OF MED	68,006	0.04%	847
89	MEDICAL COLLEGE OF OHIO	6,036,254	3.47%	75,200
89	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
89	OHIO STATE UNIVERSITY	8,215,836	4.73%	102,353
89	AGRICULTURAL R & D CENTER	132,921	0.08%	1,656
89	SOUTHERN STATE COMM COLLEGE	76,997	0.04%	959
89	SHAWNEE STATE UNIVERSITY	1,892,579	1.09%	23,578
89	UNIVERSITY OF TOLEDO	2,410,830	1.39%	30,034
89	YOUNGSTOWN STATE UNIVERSITY	10,661,079	6.14%	132,816
89	RIO GRANDE COMM COLLEGE	1,803,086	1.04%	22,463
89	WASHINGTON STATE COMM COLLEGE	590,912	0.34%	7,362
89	CINCINNATI STATE TECH COMM COLLEGE	948,647	0.55%	11,818
89	MUSKINGUM AREA TECH COLLEGE	65,287	0.04%	813
89	HOCKING TECH COLLEGE	250,195	0.14%	3,117
89	TERRA STATE COMM COLLEGE	23,939	0.01%	298
89	AGRICULTURAL TECH COLLEGE	4,541	0.00%	57
89	BELMONT TECHNICAL COLLEGE	226,788	0.13%	2,825
89	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
89	SINCLAIR COMM COLLEGE	2,576,733	1.48%	32,101
89	CUYAHOGA COMM COLLEGE	3,036,396	1.75%	37,827
89	LAKELAND COMM COLLEGE	462,896	0.27%	5,767
89	NORTH CENTRAL TECH COLLEGE	1,951,440	1.12%	24,311
89	LIMA TECHNICAL COLLEGE	251	0.00%	3
89	NORTHWEST STATE COMM COLLEGE	4,042,921	2.33%	50,367
89	LORAIN COUNTY COMM COLLEGE	1,024,343	0.59%	12,761
89	COLUMBUS STATE COMM COLLEGE	1,509,081	0.87%	18,800
89	CLARK STATE COMM COLLEGE	194,189	0.11%	2,419
89	JEFFERSON COMM COLLEGE	1,482,453	0.85%	18,468
89	OWENS STATE COMM COLLEGE	573,665	0.33%	7,147
89	STARK STATE COLLEGE of TECHNOLOGY	150,411	0.09%	1,874
89	EDISON STATE COMM COLLEGE	1,984,926	1.14%	24,728
89	MARION TECHNICAL COLLEGE	0	0.00%	0
89	CAS	0	0.00%	0
	TOTAL FOR FY 1989	\$173,757,683	100.00%	\$2,164,673

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1990				2,310,571
90	OHIO BOARD OF REGENTS	46,060,324	25.68%	593,376
90	BOWLING GREEN STATE UNIVERSITY	1,957,523	1.09%	25,218
90	UNIVERSITY OF AKRON	11,870,023	6.62%	152,917
90	CENTRAL STATE UNIVERSITY	2,059,283	1.15%	26,529
90	CLEVELAND STATE UNIVERSITY	19,204,296	10.71%	247,401
90	UNIVERSITY OF CINCINNATI	8,750,338	4.88%	112,727
90	KENT STATE UNIVERSITY	4,714,230	2.63%	60,731
90	WRIGHT STATE UNIVERSITY	11,637,805	6.49%	149,925
90	MIAMI UNIVERSITY	8,010,841	4.47%	103,200
90	OHIO UNIVERSITY	7,250,332	4.04%	93,403
90	N.E. OHIO COLLEGE OF MED	360,991	0.20%	4,650
90	MEDICAL COLLEGE OF OHIO	369,902	0.21%	4,765
90	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
90	OHIO STATE UNIVERSITY	18,696,629	10.42%	240,861
90	AGRICULTURAL R & D CENTER	52,276	0.03%	673
90	SOUTHERN STATE COMM COLLEGE	55,517	0.03%	715
90	SHAWNEE STATE UNIVERSITY	3,015,508	1.68%	38,848
90	UNIVERSITY OF TOLEDO	5,288,253	2.95%	68,126
90	YOUNGSTOWN STATE UNIVERSITY	5,299,579	2.95%	68,272
90	RIO GRANDE COMM COLLEGE	772,248	0.43%	9,949
90	WASHINGTON STATE COMM COLLEGE	2,204,939	1.23%	28,405
90	CINCINNATI STATE TECH COMM COLLEGE	1,458,834	0.81%	18,794
90	MUSKINGUM AREA TECH COLLEGE	286,633	0.16%	3,693
90	HOCKING TECH COLLEGE	500,691	0.28%	6,450
90	TERRA STATE COMM COLLEGE	596,067	0.33%	7,679
90	AGRICULTURAL TECH COLLEGE	250	0.00%	3
90	BELMONT TECHNICAL COLLEGE	2,078,122	1.16%	26,772
90	CENTRAL OHIO TECH COLLEGE	6,077	0.00%	78
90	SINCLAIR COMM COLLEGE	4,485,753	2.50%	57,788
90	CUYAHOGA COMM COLLEGE	3,896,050	2.17%	50,191
90	LAKELAND COMM COLLEGE	252,040	0.14%	3,247
90	NORTH CENTRAL TECH COLLEGE	18,539	0.01%	239
90	LIMA TECHNICAL COLLEGE	32,572	0.02%	420
90	NORTHWEST STATE COMM COLLEGE	939,907	0.52%	12,108
90	LORAIN COUNTY COMM COLLEGE	883,707	0.49%	11,384
90	COLUMBUS STATE COMM COLLEGE	238,823	0.13%	3,077
90	CLARK STATE COMM COLLEGE	637,983	0.36%	8,219
90	JEFFERSON COMM COLLEGE	716,135	0.40%	9,226
90	OWENS STATE COMM COLLEGE	1,620,393	0.90%	20,875
90	STARK STATE COLLEGE of TECHNOLOGY	2,591,214	1.44%	33,382
90	EDISON STATE COMM COLLEGE	479,912	0.27%	6,183
90	MARION TECHNICAL COLLEGE	5,680	0.00%	73
90	CAS	0	0.00%	0
	TOTAL FOR FY 1990	\$179,356,219	100.00%	\$2,310,571

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1991				3,024,104
91	OHIO BOARD OF REGENTS	27,189,612	13.61%	411,471
91	BOWLING GREEN STATE UNIVERSITY	8,919,808	4.46%	134,987
91	UNIVERSITY OF AKRON	14,016,089	7.01%	212,111
91	CENTRAL STATE UNIVERSITY	3,352,481	1.68%	50,734
91	CLEVELAND STATE UNIVERSITY	36,913,140	18.47%	558,621
91	UNIVERSITY OF CINCINNATI	12,700,615	6.36%	192,203
91	KENT STATE UNIVERSITY	7,401,384	3.70%	112,008
91	WRIGHT STATE UNIVERSITY	7,953,139	3.98%	120,358
91	MIAMI UNIVERSITY	1,364,156	0.68%	20,644
91	OHIO UNIVERSITY	8,126,656	4.07%	122,984
91	N.E. OHIO COLLEGE OF MED	1,200,879	0.60%	18,173
91	MEDICAL COLLEGE OF OHIO	670,523	0.34%	10,147
91	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
91	OHIO STATE UNIVERSITY	25,870,854	12.95%	391,514
91	AGRICULTURAL R & D CENTER	0	0.00%	0
91	SOUTHERN STATE COMM COLLEGE	251,143	0.13%	3,801
91	SHAWNEE STATE UNIVERSITY	6,447,651	3.23%	97,575
91	UNIVERSITY OF TOLEDO	6,573,676	3.29%	99,482
91	YOUNGSTOWN STATE UNIVERSITY	3,687,675	1.85%	55,807
91	RIO GRANDE COMM COLLEGE	1,769,200	0.89%	26,774
91	WASHINGTON STATE COMM COLLEGE	7,323,937	3.67%	110,836
91	CINCINNATI STATE TECH COMM COLLEGE	569,439	0.28%	8,618
91	MUSKINGUM AREA TECH COLLEGE	289,161	0.14%	4,376
91	HOCKING TECH COLLEGE	522,155	0.26%	7,902
91	TERRA STATE COMM COLLEGE	125,133	0.06%	1,894
91	AGRICULTURAL TECH COLLEGE	0	0.00%	0
91	BELMONT TECHNICAL COLLEGE	1,199,726	0.60%	18,156
91	CENTRAL OHIO TECH COLLEGE	125,931	0.06%	1,906
91	SINCLAIR COMM COLLEGE	302,756	0.15%	4,582
91	CUYAHOGA COMM COLLEGE	5,544,896	2.77%	83,913
91	LAKELAND COMM COLLEGE	579,953	0.29%	8,777
91	NORTH CENTRAL TECH COLLEGE	285,572	0.14%	4,322
91	LIMA TECHNICAL COLLEGE	476,870	0.24%	7,217
91	NORTHWEST STATE COMM COLLEGE	263,637	0.13%	3,990
91	LORAIN COUNTY COMM COLLEGE	638,586	0.32%	9,664
91	COLUMBUS STATE COMM COLLEGE	1,230,365	0.62%	18,620
91	CLARK STATE COMM COLLEGE	983,766	0.49%	14,888
91	JEFFERSON COMM COLLEGE	104,893	0.05%	1,587
91	OWENS STATE COMM COLLEGE	2,181,044	1.09%	33,007
91	STARK STATE COLLEGE of TECHNOLOGY	2,423,759	1.21%	36,680
91	EDISON STATE COMM COLLEGE	224,145	0.11%	3,392
91	MARION TECHNICAL COLLEGE	25,420	0.01%	385
91	CAS	0	0.00%	0
	TOTAL FOR FY 1991	\$199,829,825	100.00%	\$3,024,104

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1992				4,818,623
92	OHIO BOARD OF REGENTS	35,711,075	13.14%	633,055
92	BOWLING GREEN STATE UNIVERSITY	14,842,700	5.46%	263,119
92	UNIVERSITY OF AKRON	8,741,336	3.22%	154,959
92	CENTRAL STATE UNIVERSITY	7,467,461	2.75%	132,377
92	CLEVELAND STATE UNIVERSITY	18,642,595	6.86%	330,480
92	UNIVERSITY OF CINCINNATI	16,811,518	6.18%	298,020
92	KENT STATE UNIVERSITY	12,424,783	4.57%	220,256
92	WRIGHT STATE UNIVERSITY	11,585,969	4.26%	205,386
92	MIAMI UNIVERSITY	6,125,511	2.25%	108,588
92	OHIO UNIVERSITY	10,222,446	3.76%	181,215
92	N.E. OHIO COLLEGE OF MED	6,621,257	2.44%	117,376
92	MEDICAL COLLEGE OF OHIO	897,211	0.33%	15,905
92	CASE WESTERN RESERVE UNIVERSITY	12,028,500	4.43%	213,231
92	OHIO STATE UNIVERSITY	51,356,309	18.89%	910,401
92	AGRICULTURAL R & D CENTER	58,888	0.02%	1,044
92	SOUTHERN STATE COMM COLLEGE	361,171	0.13%	6,403
92	SHAWNEE STATE UNIVERSITY	6,753,173	2.48%	119,714
92	UNIVERSITY OF TOLEDO	10,013,655	3.68%	177,514
92	YOUNGSTOWN STATE UNIVERSITY	4,632,558	1.70%	82,122
92	RIO GRANDE COMM COLLEGE	1,247,259	0.46%	22,110
92	WASHINGTON STATE COMM COLLEGE	1,220,372	0.45%	21,634
92	CINCINNATI STATE TECH COMM COLLEGE	1,611,885	0.59%	28,574
92	MUSKINGUM AREA TECH COLLEGE	3,295,751	1.21%	58,424
92	HOCKING TECH COLLEGE	423,586	0.16%	7,509
92	TERRA STATE COMM COLLEGE	1,261,256	0.46%	22,358
92	AGRICULTURAL TECH COLLEGE	0	0.00%	0
92	BELMONT TECHNICAL COLLEGE	142,415	0.05%	2,525
92	CENTRAL OHIO TECH COLLEGE	2,334,419	0.86%	41,383
92	SINCLAIR COMM COLLEGE	3,822,364	1.41%	67,760
92	CUYAHOGA COMM COLLEGE	5,518,256	2.03%	97,823
92	LAKELAND COMM COLLEGE	2,047,260	0.75%	36,292
92	NORTH CENTRAL TECH COLLEGE	147,428	0.05%	2,613
92	LIMA TECHNICAL COLLEGE	245,304	0.09%	4,349
92	NORTHWEST STATE COMM COLLEGE	117,290	0.04%	2,079
92	LORAIN COUNTY COMM COLLEGE	1,549,471	0.57%	27,468
92	COLUMBUS STATE COMM COLLEGE	5,729,121	2.11%	101,561
92	CLARK STATE COMM COLLEGE	2,826,250	1.04%	50,101
92	JEFFERSON COMM COLLEGE	18,926	0.01%	336
92	OWENS STATE COMM COLLEGE	1,123,370	0.41%	19,914
92	STARK STATE COLLEGE of TECHNOLOGY	1,756,229	0.65%	31,133
92	EDISON STATE COMM COLLEGE	45,365	0.02%	804
92	MARION TECHNICAL COLLEGE	40,009	0.01%	709
92	CAS	0	0.00%	0
	TOTAL FOR FY 1992	\$271,821,702	100.00%	\$4,818,623

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1993				4,652,296
93	OHIO BOARD OF REGENTS	19,006,744	8.08%	375,871
93	BOWLING GREEN STATE UNIVERSITY	9,612,507	4.09%	190,094
93	UNIVERSITY OF AKRON	28,377,441	12.06%	561,182
93	CENTRAL STATE UNIVERSITY	8,520,604	3.62%	168,500
93	CLEVELAND STATE UNIVERSITY	3,741,302	1.59%	73,987
93	UNIVERSITY OF CINCINNATI	18,257,263	7.76%	361,049
93	KENT STATE UNIVERSITY	6,903,141	2.93%	136,514
93	WRIGHT STATE UNIVERSITY	7,754,873	3.30%	153,358
93	MIAMI UNIVERSITY	9,100,198	3.87%	179,962
93	OHIO UNIVERSITY	10,073,654	4.28%	199,213
93	N.E. OHIO COLLEGE OF MED	7,729,266	3.29%	152,851
93	MEDICAL COLLEGE OF OHIO	3,355,958	1.43%	66,366
93	CASE WESTERN RESERVE UNIVERSITY	2,002,025	0.85%	39,591
93	OHIO STATE UNIVERSITY	43,697,250	18.57%	864,141
93	AGRICULTURAL R & D CENTER	753	0.00%	15
93	SOUTHERN STATE COMM COLLEGE	222,146	0.09%	4,393
93	SHAWNEE STATE UNIVERSITY	4,898,599	2.08%	96,873
93	UNIVERSITY OF TOLEDO	3,926,671	1.67%	77,652
93	YOUNGSTOWN STATE UNIVERSITY	2,767,495	1.18%	54,729
93	RIO GRANDE COMM COLLEGE	2,273,883	0.97%	44,968
93	WASHINGTON STATE COMM COLLEGE	559,109	0.24%	11,057
93	CINCINNATI STATE TECH COMM COLLEGE	2,248,862	0.96%	44,473
93	MUSKINGUM AREA TECH COLLEGE	1,178,093	0.50%	23,298
93	HOCKING TECH COLLEGE	128,758	0.05%	2,546
93	TERRA STATE COMM COLLEGE	419,744	0.18%	8,301
93	AGRICULTURAL TECH COLLEGE	0	0.00%	0
93	BELMONT TECHNICAL COLLEGE	507,330	0.22%	10,033
93	CENTRAL OHIO TECH COLLEGE	3,863,291	1.64%	76,399
93	SINCLAIR COMM COLLEGE	5,313,441	2.26%	105,077
93	CUYAHOGA COMM COLLEGE	6,083,483	2.59%	120,305
93	LAKELAND COMM COLLEGE	2,349,790	1.00%	46,469
93	NORTH CENTRAL TECH COLLEGE	445,504	0.19%	8,810
93	LIMA TECHNICAL COLLEGE	2,469,517	1.05%	48,836
93	NORTHWEST STATE COMM COLLEGE	41,015	0.02%	811
93	LORAIN COUNTY COMM COLLEGE	1,708,690	0.73%	33,790
93	COLUMBUS STATE COMM COLLEGE	9,851,829	4.19%	194,826
93	CLARK STATE COMM COLLEGE	3,360,678	1.43%	66,460
93	JEFFERSON COMM COLLEGE	908,277	0.39%	17,962
93	OWENS STATE COMM COLLEGE	243,717	0.10%	4,820
93	STARK STATE COLLEGE of TECHNOLOGY	276,076	0.12%	5,460
93	EDISON STATE COMM COLLEGE	25,428	0.01%	503
93	MARION TECHNICAL COLLEGE	1,019,580	0.43%	20,163
93	CAS	29,801	0.01%	589
	TOTAL FOR FY 1993	\$235,253,786	100.00%	\$4,652,296

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1994				5,199,877
94	OHIO BOARD OF REGENTS	8,034,283	3.06%	159,013
94	BOWLING GREEN STATE UNIVERSITY	13,714,114	5.22%	271,427
94	UNIVERSITY OF AKRON	18,313,182	6.97%	362,451
94	CENTRAL STATE UNIVERSITY	4,975,576	1.89%	98,476
94	CLEVELAND STATE UNIVERSITY	7,684,884	2.93%	152,098
94	UNIVERSITY OF CINCINNATI	30,001,254	11.42%	593,779
94	KENT STATE UNIVERSITY	8,876,197	3.38%	175,676
94	WRIGHT STATE UNIVERSITY	15,646,828	5.96%	309,679
94	MIAMI UNIVERSITY	9,116,177	3.47%	180,426
94	OHIO UNIVERSITY	16,613,674	6.32%	328,815
94	N.E. OHIO COLLEGE OF MED	4,701,391	1.79%	93,049
94	MEDICAL COLLEGE OF OHIO	3,032,839	1.15%	60,025
94	CASE WESTERN RESERVE UNIVERSITY	717,457	0.27%	14,200
94	OHIO STATE UNIVERSITY	48,012,877	18.27%	950,262
94	AGRICULTURAL R & D CENTER	0	0.00%	0
94	SOUTHERN STATE COMM COLLEGE	1,797,138	0.68%	35,569
94	SHAWNEE STATE UNIVERSITY	8,988,461	3.42%	177,898
94	UNIVERSITY OF TOLEDO	12,705,361	4.84%	251,462
94	YOUNGSTOWN STATE UNIVERSITY	3,353,270	1.28%	66,367
94	RIO GRANDE COMM COLLEGE	931,862	0.35%	18,443
94	WASHINGTON STATE COMM COLLEGE	518,885	0.20%	10,270
94	CINCINNATI STATE TECH COMM COLLEGE	7,599,681	2.89%	150,411
94	MUSKINGUM AREA TECH COLLEGE	1,411,363	0.54%	27,933
94	HOCKING TECH COLLEGE	1,085,137	0.41%	21,477
94	TERRA STATE COMM COLLEGE	615,887	0.23%	12,190
94	AGRICULTURAL TECH COLLEGE	0	0.00%	0
94	BELMONT TECHNICAL COLLEGE	220,333	0.08%	4,361
94	CENTRAL OHIO TECH COLLEGE	357,158	0.14%	7,069
94	SINCLAIR COMM COLLEGE	3,946,892	1.50%	78,116
94	CUYAHOGA COMM COLLEGE	3,618,305	1.38%	71,613
94	LAKELAND COMM COLLEGE	3,760,911	1.43%	74,435
94	NORTH CENTRAL TECH COLLEGE	5,962,136	2.27%	118,001
94	LIMA TECHNICAL COLLEGE	1,063,525	0.40%	21,049
94	NORTHWEST STATE COMM COLLEGE	297,554	0.11%	5,889
94	LORAIN COUNTY COMM COLLEGE	2,627,362	1.00%	52,000
94	COLUMBUS STATE COMM COLLEGE	1,872,525	0.71%	37,061
94	CLARK STATE COMM COLLEGE	293,569	0.11%	5,810
94	JEFFERSON COMM COLLEGE	463,979	0.18%	9,183
94	OWENS STATE COMM COLLEGE	3,914,074	1.49%	77,467
94	STARK STATE COLLEGE of TECHNOLOGY	2,583,635	0.98%	51,135
94	EDISON STATE COMM COLLEGE	2,698,318	1.03%	53,405
94	MARION TECHNICAL COLLEGE	587,733	0.22%	11,632
94	CAS	12,966	0.00%	257
	TOTAL FOR FY 1994	\$262,728,753	100.00%	\$5,199,877

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1995				6,916,047
95	OHIO BOARD OF REGENTS	3,674,499	1.35%	93,353
95	BOWLING GREEN STATE UNIVERSITY	8,009,446	2.94%	203,484
95	UNIVERSITY OF AKRON	10,986,036	4.04%	279,106
95	CENTRAL STATE UNIVERSITY	3,174,337	1.17%	80,646
95	CLEVELAND STATE UNIVERSITY	17,683,949	6.50%	449,270
95	UNIVERSITY OF CINCINNATI	49,678,579	18.25%	1,262,111
95	KENT STATE UNIVERSITY	8,140,196	2.99%	206,806
95	WRIGHT STATE UNIVERSITY	13,626,681	5.01%	346,193
95	MIAMI UNIVERSITY	7,467,554	2.74%	189,717
95	OHIO UNIVERSITY	20,726,998	7.61%	526,581
95	N.E. OHIO COLLEGE OF MED	798,712	0.29%	20,292
95	MEDICAL COLLEGE OF OHIO	2,134,731	0.78%	54,234
95	CASE WESTERN RESERVE UNIVERSITY	569,435	0.21%	14,467
95	OHIO STATE UNIVERSITY	41,905,938	15.39%	1,064,643
95	AGRICULTURAL R & D CENTER	0	0.00%	0
95	SOUTHERN STATE COMM COLLEGE	785,694	0.29%	19,961
95	SHAWNEE STATE UNIVERSITY	9,212,478	3.38%	234,048
95	UNIVERSITY OF TOLEDO	21,864,090	8.03%	555,469
95	YOUNGSTOWN STATE UNIVERSITY	5,319,078	1.95%	135,134
95	RIO GRANDE COMM COLLEGE	688,448	0.25%	17,490
95	WASHINGTON STATE COMM COLLEGE	2,463,233	0.90%	62,580
95	CINCINNATI STATE TECH COMM COLLEGE	3,475,549	1.28%	88,298
95	MUSKINGUM AREA TECH COLLEGE	257,561	0.09%	6,543
95	HOCKING TECH COLLEGE	3,685,091	1.35%	93,622
95	TERRA STATE COMM COLLEGE	3,415,335	1.25%	86,768
95	AGRICULTURAL TECH COLLEGE	0	0.00%	0
95	BELMONT TECHNICAL COLLEGE	0	0.00%	0
95	CENTRAL OHIO TECH COLLEGE	430,253	0.16%	10,931
95	SINCLAIR COMM COLLEGE	3,345,335	1.23%	84,990
95	CUYAHOGA COMM COLLEGE	2,494,740	0.92%	63,380
95	LAKELAND COMM COLLEGE	5,461,117	2.01%	138,743
95	NORTH CENTRAL TECH COLLEGE	4,306,851	1.58%	109,418
95	LIMA TECHNICAL COLLEGE	4,126,993	1.52%	104,849
95	NORTHWEST STATE COMM COLLEGE	168,787	0.06%	4,288
95	LORAIN COUNTY COMM COLLEGE	1,738,599	0.64%	44,170
95	COLUMBUS STATE COMM COLLEGE	2,179,222	0.80%	55,364
95	CLARK STATE COMM COLLEGE	2,092,404	0.77%	53,159
95	JEFFERSON COMM COLLEGE	343,407	0.13%	8,724
95	OWENS STATE COMM COLLEGE	444,179	0.16%	11,285
95	STARK STATE COLLEGE of TECHNOLOGY	2,591,104	0.95%	65,828
95	EDISON STATE COMM COLLEGE	2,646,027	0.97%	67,224
95	MARION TECHNICAL COLLEGE	113,222	0.04%	2,876
95	CAS	0	0.00%	0
	TOTAL FOR FY 1995	\$272,225,888	100.00%	\$6,916,047

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1996				9,321,366
96	OHIO BOARD OF REGENTS	2,048,989	0.70%	65,527
96	BOWLING GREEN STATE UNIVERSITY	8,201,484	2.81%	262,283
96	UNIVERSITY OF AKRON	10,889,248	3.74%	348,238
96	CENTRAL STATE UNIVERSITY	6,605,962	2.27%	211,259
96	CLEVELAND STATE UNIVERSITY	27,768,497	9.53%	888,036
96	UNIVERSITY OF CINCINNATI	46,687,062	16.02%	1,493,052
96	KENT STATE UNIVERSITY	19,562,320	6.71%	625,603
96	WRIGHT STATE UNIVERSITY	7,979,274	2.74%	255,177
96	MIAMI UNIVERSITY	14,448,550	4.96%	462,064
96	OHIO UNIVERSITY	12,787,425	4.39%	408,942
96	N.E. OHIO COLLEGE OF MED	901,224	0.31%	28,821
96	MEDICAL COLLEGE OF OHIO	11,172,015	3.83%	357,281
96	CASE WESTERN RESERVE UNIVERSITY	311,833	0.11%	9,972
96	OHIO STATE UNIVERSITY	41,398,371	14.20%	1,323,919
96	AGRICULTURAL R & D CENTER	0	0.00%	0
96	SOUTHERN STATE COMM COLLEGE	130,208	0.04%	4,164
96	SHAWNEE STATE UNIVERSITY	4,107,489	1.41%	131,357
96	UNIVERSITY OF TOLEDO	19,180,696	6.58%	613,398
96	YOUNGSTOWN STATE UNIVERSITY	9,627,779	3.30%	307,896
96	RIO GRANDE COMM COLLEGE	2,491,967	0.85%	79,693
96	WASHINGTON STATE COMM COLLEGE	2,430,704	0.83%	77,734
96	CINCINNATI STATE TECH COMM COLLEGE	2,558,038	0.88%	81,806
96	MUSKINGUM AREA TECH COLLEGE	1,102,026	0.38%	35,243
96	HOCKING TECH COLLEGE	4,870,975	1.67%	155,774
96	TERRA STATE COMM COLLEGE	3,405,176	1.17%	108,897
96	AGRICULTURAL TECH COLLEGE	0	0.00%	0
96	BELMONT TECHNICAL COLLEGE	224,801	0.08%	7,189
96	CENTRAL OHIO TECH COLLEGE	252,142	0.09%	8,063
96	SINCLAIR COMM COLLEGE	3,109,283	1.07%	99,435
96	CUYAHOGA COMM COLLEGE	7,160,687	2.46%	228,999
96	LAKELAND COMM COLLEGE	1,472,623	0.51%	47,094
96	NORTH CENTRAL TECH COLLEGE	535,075	0.18%	17,112
96	LIMA TECHNICAL COLLEGE	0	0.00%	0
96	NORTHWEST STATE COMM COLLEGE	598,212	0.21%	19,131
96	LORAIN COUNTY COMM COLLEGE	1,181,011	0.41%	37,769
96	COLUMBUS STATE COMM COLLEGE	7,558,436	2.59%	241,719
96	CLARK STATE COMM COLLEGE	2,361,177	0.81%	75,510
96	JEFFERSON COMM COLLEGE	1,364,308	0.47%	43,631
96	OWENS STATE COMM COLLEGE	3,711,332	1.27%	118,688
96	STARK STATE COLLEGE of TECHNOLOGY	156,632	0.05%	5,009
96	EDISON STATE COMM COLLEGE	624,605	0.21%	19,975
96	MARION TECHNICAL COLLEGE	497,367	0.17%	15,906
96	CAS	0	0.00%	0
	TOTAL FOR FY 1996	\$291,475,003	100.00%	\$9,321,366

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 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1997				8,972,126
97	OHIO BOARD OF REGENTS	6,557,285	2.02%	181,054
97	BOWLING GREEN STATE UNIVERSITY	8,866,158	2.73%	244,805
97	UNIVERSITY OF AKRON	9,386,256	2.89%	259,165
97	CENTRAL STATE UNIVERSITY	11,831,534	3.64%	326,682
97	CLEVELAND STATE UNIVERSITY	32,525,092	10.01%	898,055
97	UNIVERSITY OF CINCINNATI	39,654,366	12.20%	1,094,903
97	KENT STATE UNIVERSITY	21,157,787	6.51%	584,191
97	WRIGHT STATE UNIVERSITY	11,385,788	3.50%	314,375
97	MIAMI UNIVERSITY	19,175,294	5.90%	529,452
97	OHIO UNIVERSITY	15,409,261	4.74%	425,467
97	N.E. OHIO COLLEGE OF MED	2,292,006	0.71%	63,285
97	MEDICAL COLLEGE OF OHIO	9,083,150	2.80%	250,796
97	CASE WESTERN RESERVE UNIVERSITY	1,937,775	0.60%	53,504
97	OHIO STATE UNIVERSITY	52,901,977	16.28%	1,460,685
97	AGRICULTURAL R & D CENTER	0	0.00%	0
97	SOUTHERN STATE COMM COLLEGE	1,112,988	0.34%	30,731
97	SHAWNEE STATE UNIVERSITY	6,061,672	1.87%	167,370
97	UNIVERSITY OF TOLEDO	28,639,280	8.81%	790,764
97	YOUNGSTOWN STATE UNIVERSITY	3,705,405	1.14%	102,311
97	RIO GRANDE COMM COLLEGE	1,810,016	0.56%	49,977
97	WASHINGTON STATE COMM COLLEGE	262,480	0.08%	7,247
97	CINCINNATI STATE TECH COMM COLLEGE	635,258	0.20%	17,540
97	MUSKINGUM AREA TECH COLLEGE	156,992	0.05%	4,335
97	HOCKING TECH COLLEGE	1,995,841	0.61%	55,107
97	TERRA STATE COMM COLLEGE	1,066,744	0.33%	29,454
97	AGRICULTURAL TECH COLLEGE	0	0.00%	0
97	BELMONT TECHNICAL COLLEGE	785,884	0.24%	21,699
97	CENTRAL OHIO TECH COLLEGE	1,643,228	0.51%	45,371
97	SINCLAIR COMM COLLEGE	3,376,810	1.04%	93,238
97	CUYAHOGA COMM COLLEGE	3,869,555	1.19%	106,843
97	LAKELAND COMM COLLEGE	3,246,167	1.00%	89,630
97	NORTH CENTRAL TECH COLLEGE	236,131	0.07%	6,520
97	LIMA TECHNICAL COLLEGE	361,926	0.11%	9,993
97	NORTHWEST STATE COMM COLLEGE	6,084,698	1.87%	168,006
97	LORAIN COUNTY COMM COLLEGE	3,633,124	1.12%	100,315
97	COLUMBUS STATE COMM COLLEGE	4,814,314	1.48%	132,929
97	CLARK STATE COMM COLLEGE	1,771,556	0.55%	48,915
97	JEFFERSON COMM COLLEGE	713,920	0.22%	19,712
97	OWENS STATE COMM COLLEGE	5,655,710	1.74%	156,161
97	STARK STATE COLLEGE of TECHNOLOGY	168,006	0.05%	4,639
97	EDISON STATE COMM COLLEGE	911,339	0.28%	25,163
97	MARION TECHNICAL COLLEGE	32,534	0.01%	898
97	CAS	30,430	0.01%	840
	TOTAL FOR FY 1997	\$324,945,737	100.00%	\$8,972,126

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1998				12,528,976
98	OHIO BOARD OF REGENTS	10,862,689	3.29%	412,756
98	BOWLING GREEN STATE UNIVERSITY	7,726,614	2.34%	293,593
98	UNIVERSITY OF AKRON	6,942,518	2.11%	263,799
98	CENTRAL STATE UNIVERSITY	8,821,835	2.68%	335,209
98	CLEVELAND STATE UNIVERSITY	28,677,317	8.70%	1,089,670
98	UNIVERSITY OF CINCINNATI	43,033,166	13.05%	1,635,158
98	KENT STATE UNIVERSITY	13,012,688	3.95%	494,451
98	WRIGHT STATE UNIVERSITY	28,433,295	8.62%	1,080,397
98	MIAMI UNIVERSITY	15,034,380	4.56%	571,271
98	OHIO UNIVERSITY	14,774,127	4.48%	561,382
98	N.E. OHIO COLLEGE OF MED	2,056,261	0.62%	78,133
98	MEDICAL COLLEGE OF OHIO	5,074,284	1.54%	192,811
98	CASE WESTERN RESERVE UNIVERSITY	1,783,888	0.54%	67,783
98	OHIO STATE UNIVERSITY	64,187,106	19.47%	2,438,957
98	AGRICULTURAL R & D CENTER	0	0.00%	0
98	SOUTHERN STATE COMM COLLEGE	813,240	0.25%	30,901
98	SHAWNEE STATE UNIVERSITY	2,381,417	0.72%	90,488
98	UNIVERSITY OF TOLEDO	11,156,233	3.38%	423,910
98	YOUNGSTOWN STATE UNIVERSITY	14,551,049	4.41%	552,905
98	RIO GRANDE COMM COLLEGE	175,793	0.05%	6,680
98	WASHINGTON STATE COMM COLLEGE	1,818,471	0.55%	69,098
98	CINCINNATI STATE TECH COMM COLLEGE	4,075,833	1.24%	154,872
98	MUSKINGUM AREA TECH COLLEGE	57,353	0.02%	2,179
98	HOCKING TECH COLLEGE	3,382,868	1.03%	128,541
98	TERRA STATE COMM COLLEGE	578,891	0.18%	21,996
98	AGRICULTURAL TECH COLLEGE	0	0.00%	0
98	BELMONT TECHNICAL COLLEGE	150,738	0.05%	5,728
98	CENTRAL OHIO TECH COLLEGE	290,397	0.09%	11,034
98	SINCLAIR COMM COLLEGE	5,059,456	1.53%	192,247
98	CUYAHOGA COMM COLLEGE	8,684,545	2.63%	329,992
98	LAKELAND COMM COLLEGE	3,095,200	0.94%	117,610
98	NORTH CENTRAL TECH COLLEGE	259,331	0.08%	9,854
98	LIMA TECHNICAL COLLEGE	10,466,839	3.17%	397,715
98	NORTHWEST STATE COMM COLLEGE	2,251,761	0.68%	85,562
98	LORAIN COUNTY COMM COLLEGE	776,019	0.24%	29,487
98	COLUMBUS STATE COMM COLLEGE	1,362,192	0.41%	51,760
98	CLARK STATE COMM COLLEGE	2,305,214	0.70%	87,593
98	JEFFERSON COMM COLLEGE	482,683	0.15%	18,341
98	OWENS STATE COMM COLLEGE	1,488,793	0.45%	56,571
98	STARK STATE COLLEGE of TECHNOLOGY	2,234,711	0.68%	84,914
98	EDISON STATE COMM COLLEGE	731,972	0.22%	27,813
98	MARION TECHNICAL COLLEGE	679,420	0.21%	25,816
98	CAS	0	0.00%	0
	TOTAL FOR FY 1998	\$329,730,587	100.00%	\$12,528,976

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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1999				11,078,859
99	OHIO BOARD OF REGENTS	9,460,339	3.58%	397,110
99	BOWLING GREEN STATE UNIVERSITY	9,821,981	3.72%	412,290
99	UNIVERSITY OF AKRON	2,469,303	0.94%	103,652
99	CENTRAL STATE UNIVERSITY	617,029	0.23%	25,901
99	CLEVELAND STATE UNIVERSITY	10,695,751	4.05%	448,968
99	UNIVERSITY OF CINCINNATI	42,821,662	16.22%	1,797,495
99	KENT STATE UNIVERSITY	16,550,466	6.27%	694,727
99	WRIGHT STATE UNIVERSITY	20,227,017	7.66%	849,055
99	MIAMI UNIVERSITY	14,402,822	5.46%	604,577
99	OHIO UNIVERSITY	10,768,057	4.08%	452,003
99	N.E. OHIO COLLEGE OF MED	3,497,189	1.33%	146,799
99	MEDICAL COLLEGE OF OHIO	1,626,629	0.62%	68,280
99	CASE WESTERN RESERVE UNIVERSITY	766,734	0.29%	32,185
99	OHIO STATE UNIVERSITY	62,091,719	23.53%	2,606,381
99	AGRICULTURAL R & D CENTER	0	0.00%	0
99	SOUTHERN STATE COMM COLLEGE	2,643,102	1.00%	110,948
99	SHAWNEE STATE UNIVERSITY	1,297,088	0.49%	54,447
99	UNIVERSITY OF TOLEDO	11,246,117	4.26%	472,070
99	YOUNGSTOWN STATE UNIVERSITY	8,384,803	3.18%	351,963
99	RIO GRANDE COMM COLLEGE	41,681	0.02%	1,750
99	WASHINGTON STATE COMM COLLEGE	987,637	0.37%	41,457
99	CINCINNATI STATE TECH COMM COLI	1,292,224	0.49%	54,243
99	MUSKINGUM AREA TECH COLLEGE	41,552	0.02%	1,744
99	HOCKING TECH COLLEGE	1,835,027	0.70%	77,028
99	TERRA STATE COMM COLLEGE	292,914	0.11%	12,295
99	AGRICULTURAL TECH COLLEGE	0	0.00%	0
99	BELMONT TECHNICAL COLLEGE	682,938	0.26%	28,667
99	CENTRAL OHIO TECH COLLEGE	369,514	0.14%	15,511
99	SINCLAIR COMM COLLEGE	4,808,137	1.82%	201,828
99	CUYAHOGA COMM COLLEGE	10,656,308	4.04%	447,312
99	LAKELAND COMM COLLEGE	841,719	0.32%	35,332
99	NORTH CENTRAL TECH COLLEGE	411,685	0.16%	17,281
99	LIMA TECHNICAL COLLEGE	5,632,232	2.13%	236,420
99	NORTHWEST STATE COMM COLLEGE	519,974	0.20%	21,827
99	LORAIN COUNTY COMM COLLEGE	279,866	0.11%	11,748
99	COLUMBUS STATE COMM COLLEGE	2,016,259	0.76%	84,635
99	CLARK STATE COMM COLLEGE	1,255,562	0.48%	52,704
99	JEFFERSON COMM COLLEGE	190,968	0.07%	8,016
99	OWENS STATE COMM COLLEGE	787,829	0.30%	33,070
99	STARK STATE COLLEGE of TECHNOLOG'	1,416,685	0.54%	59,467
99	EDISON STATE COMM COLLEGE	131,787	0.05%	5,532
99	MARION TECHNICAL COLLEGE	46,132	0.02%	1,936
99	CAS	4,824	0.00%	202
	TOTAL FOR FY 1999	\$263,931,262	100.00%	\$11,078,859

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR 2000	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF
				TOTAL INTEREST EXPENSE
				9,083,436
00	OHIO BOARD OF REGENTS	3,931,458	1.48%	134,063
00	BOWLING GREEN STATE UNIVERSITY	6,472,250	2.43%	220,705
00	UNIVERSITY OF AKRON	10,893,311	4.09%	371,463
00	CENTRAL STATE UNIVERSITY	1,378,797	0.52%	47,017
00	CLEVELAND STATE UNIVERSITY	17,381,951	6.53%	592,727
00	UNIVERSITY OF CINCINNATI	33,520,536	12.58%	1,143,055
00	KENT STATE UNIVERSITY	34,212,214	12.84%	1,166,641
00	WRIGHT STATE UNIVERSITY	22,549,213	8.47%	768,931
00	MIAMI UNIVERSITY	12,100,029	4.54%	412,613
00	OHIO UNIVERSITY	15,088,356	5.66%	514,515
00	N.E. OHIO COLLEGE OF MED	1,500,264	0.56%	51,159
00	MEDICAL COLLEGE OF OHIO	2,532,170	0.95%	86,347
00	CASE WESTERN RESERVE UNIVERSITY	761,000	0.29%	25,950
00	OHIO STATE UNIVERSITY	45,648,129	17.14%	1,556,607
00	AGRICULTURAL R & D CENTER	0	0.00%	0
00	SOUTHERN STATE COMM COLLEGE	4,335,168	1.63%	147,830
00	SHAWNEE STATE UNIVERSITY	2,186,010	0.82%	74,543
00	UNIVERSITY OF TOLEDO	12,691,959	4.76%	432,797
00	YOUNGSTOWN STATE UNIVERSITY	8,141,285	3.06%	277,619
00	RIO GRANDE COMM COLLEGE	1,612,656	0.61%	54,992
00	WASHINGTON STATE COMM COLLEGE	234,584	0.09%	7,999
00	CINCINNATI STATE TECH COMM COLI	670,162	0.25%	22,853
00	MUSKINGUM AREA TECH COLLEGE	816,482	0.31%	27,842
00	HOCKING TECH COLLEGE	2,021,026	0.76%	68,917
00	TERRA STATE COMM COLLEGE	218,885	0.08%	7,464
00	AGRICULTURAL TECH COLLEGE	0	0.00%	0
00	BELMONT TECHNICAL COLLEGE	485,127	0.18%	16,543
00	CENTRAL OHIO TECH COLLEGE	424,312	0.16%	14,469
00	SINCLAIR COMM COLLEGE	2,604,831	0.98%	88,825
00	CUYAHOGA COMM COLLEGE	2,881,616	1.08%	98,263
00	LAKELAND COMM COLLEGE	3,251,310	1.22%	110,870
00	NORTH CENTRAL TECH COLLEGE	158,402	0.06%	5,402
00	LIMA TECHNICAL COLLEGE	2,445,061	0.92%	83,377
00	NORTHWEST STATE COMM COLLEGE	337,706	0.13%	11,516
00	LORAIN COUNTY COMM COLLEGE	452,168	0.17%	15,419
00	COLUMBUS STATE COMM COLLEGE	1,703,907	0.64%	58,103
00	CLARK STATE COMM COLLEGE	325,272	0.12%	11,092
00	JEFFERSON COMM COLLEGE	25,020	0.01%	853
00	OWENS STATE COMM COLLEGE	8,481,480	3.18%	289,220
00	STARK STATE COLLEGE of TECHNOLOG'	1,723,166	0.65%	58,760
00	EDISON STATE COMM COLLEGE	178,153	0.07%	6,075
00	MARION TECHNICAL COLLEGE	0	0.00%	0
00	CAS	0	0.00%	0
	TOTAL FOR FY 2000	\$266,375,427	100.00%	\$9,083,436

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

FISCAL YEAR 2001	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF
				TOTAL INTEREST EXPENSE
				7,396,437
01	OHIO BOARD OF REGENTS	4,939,150	1.68%	124,373
01	BOWLING GREEN STATE UNIVERSITY	12,210,147	4.16%	307,465
01	UNIVERSITY OF AKRON	14,106,940	4.80%	355,228
01	CENTRAL STATE UNIVERSITY	3,223,055	1.10%	81,160
01	CLEVELAND STATE UNIVERSITY	27,065,403	9.21%	681,536
01	UNIVERSITY OF CINCINNATI	48,468,290	16.50%	1,220,483
01	KENT STATE UNIVERSITY	19,389,036	6.60%	488,237
01	WRIGHT STATE UNIVERSITY	16,116,150	5.49%	405,822
01	MIAMI UNIVERSITY	16,899,553	5.75%	425,549
01	OHIO UNIVERSITY	26,142,367	8.90%	658,293
01	N.E. OHIO COLLEGE OF MED	863,493	0.29%	21,744
01	MEDICAL COLLEGE OF OHIO	3,269,811	1.11%	82,337
01	CASE WESTERN RESERVE UNIVERSITY	1,135,574	0.39%	28,595
01	OHIO STATE UNIVERSITY	50,111,880	17.06%	1,261,871
01	AGRICULTURAL R & D CENTER	0	0.00%	0
01	SOUTHERN STATE COMM COLLEGE	1,046,223	0.36%	26,345
01	SHAWNEE STATE UNIVERSITY	566,222	0.19%	14,258
01	UNIVERSITY OF TOLEDO	7,434,647	2.53%	187,212
01	YOUNGSTOWN STATE UNIVERSITY	4,297,749	1.46%	108,222
01	RIO GRANDE COMM COLLEGE	929,652	0.32%	23,410
01	WASHINGTON STATE COMM COLLEGE	206,399	0.07%	5,197
01	CINCINNATI STATE TECH COMM COLI	204,777	0.07%	5,157
01	MUSKINGUM AREA TECH COLLEGE	3,160,009	1.08%	79,572
01	HOCKING TECH COLLEGE	2,105,153	0.72%	53,010
01	TERRA STATE COMM COLLEGE	511,434	0.17%	12,878
01	AGRICULTURAL TECH COLLEGE	0	0.00%	0
01	BELMONT TECHNICAL COLLEGE	190,513	0.06%	4,797
01	CENTRAL OHIO TECH COLLEGE	477,057	0.16%	12,013
01	SINCLAIR COMM COLLEGE	3,736,271	1.27%	94,083
01	CUYAHOGA COMM COLLEGE	2,651,037	0.90%	66,756
01	LAKELAND COMM COLLEGE	4,074,035	1.39%	102,589
01	NORTH CENTRAL TECH COLLEGE	734,075	0.25%	18,485
01	LIMA TECHNICAL COLLEGE	331,708	0.11%	8,353
01	NORTHWEST STATE COMM COLLEGE	242,392	0.08%	6,104
01	LORAIN COUNTY COMM COLLEGE	1,306,053	0.44%	32,888
01	COLUMBUS STATE COMM COLLEGE	4,961,462	1.69%	124,935
01	CLARK STATE COMM COLLEGE	312,534	0.11%	7,870
01	JEFFERSON COMM COLLEGE	133,453	0.05%	3,360
01	OWENS STATE COMM COLLEGE	910,166	0.31%	22,919
01	STARK STATE COLLEGE of TECHNOLOG'	1,639,392	0.56%	41,282
01	EDISON STATE COMM COLLEGE	851,898	0.29%	21,452
01	MARION TECHNICAL COLLEGE	311,238	0.11%	7,837
01	CAS	8,527	0.00%	215
01	OH EDU TELECOMMUNICATIONS	6,455,166	2.20%	162,548
	TOTAL FOR FY 2001	\$293,730,090	100.00%	\$7,396,437

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2001  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2001

Total 81-01	Institution	Allocation of Gross Interest Expense	Allocation of Total Net Interest Expense	% of Total
Total	OHIO BOARD OF REGENTS	\$4,725,243	\$4,509,873	5.0%
Total	BOWLING GREEN STATE UNIVERSITY	\$2,995,028	\$2,858,518	3.2%
Total	UNIVERSITY OF AKRON	\$3,776,496	\$3,604,368	4.0%
Total	CENTRAL STATE UNIVERSITY	\$1,767,316	\$1,686,765	1.9%
Total	CLEVELAND STATE UNIVERSITY	\$6,928,987	\$6,613,173	7.4%
Total	UNIVERSITY OF CINCINNATI	\$12,349,720	\$11,786,837	13.2%
Total	KENT STATE UNIVERSITY	\$5,276,649	\$5,036,147	5.6%
Total	WRIGHT STATE UNIVERSITY	\$5,286,073	\$5,045,141	5.6%
Total	MIAMI UNIVERSITY	\$4,066,492	\$3,881,147	4.3%
Total	OHIO UNIVERSITY	\$4,824,457	\$4,604,564	5.1%
Total	N.E. OHIO COLLEGE OF MED	\$862,637	\$823,319	0.9%
Total	MEDICAL COLLEGE OF OHIO	\$1,464,446	\$1,397,699	1.6%
Total	CASE WESTERN RESERVE UNIVERSITY	\$569,883	\$543,909	0.6%
Total	OHIO STATE UNIVERSITY	\$16,124,365	\$15,389,438	17.2%
Total	AGRICULTURAL R & D CENTER	\$76,847	\$73,344	0.1%
Total	SOUTHERN STATE COMM COLLEGE	\$451,349	\$430,777	0.5%
Total	SHAWNEE STATE UNIVERSITY	\$1,381,029	\$1,318,084	1.5%
Total	UNIVERSITY OF TOLEDO	\$4,460,215	\$4,256,924	4.8%
Total	YOUNGSTOWN STATE UNIVERSITY	\$2,642,163	\$2,521,737	2.8%
Total	RIO GRANDE COMM COLLEGE	\$413,622	\$394,770	0.4%
Total	WASHINGTON STATE COMM COLLEGE	\$472,069	\$450,553	0.5%
Total	CINCINNATI STATE TECH COMM COLLEGE	\$722,224	\$689,306	0.8%
Total	MUSKINGUM AREA TECH COLLEGE	\$277,913	\$265,246	0.3%
Total	HOCKING TECH COLLEGE	\$699,175	\$667,307	0.7%
Total	TERRA STATE COMM COLLEGE	\$366,783	\$350,066	0.4%
Total	AGRICULTURAL TECH COLLEGE	\$25,350	\$24,194	0.0%
Total	BELMONT TECHNICAL COLLEGE	\$154,402	\$147,365	0.2%
Total	CENTRAL OHIO TECH COLLEGE	\$252,577	\$241,065	0.3%
Total	SINCLAIR COMM COLLEGE	\$1,415,414	\$1,350,901	1.5%
Total	CUYAHOGA COMM COLLEGE	\$2,122,551	\$2,025,808	2.3%
Total	LAKELAND COMM COLLEGE	\$863,781	\$824,411	0.9%
Total	NORTH CENTRAL TECH COLLEGE	\$356,431	\$340,185	0.4%
Total	LIMA TECHNICAL COLLEGE	\$930,512	\$888,100	1.0%
Total	NORTHWEST STATE COMM COLLEGE	\$397,177	\$379,074	0.4%
Total	LORAIN COUNTY COMM COLLEGE	\$468,037	\$446,705	0.5%
Total	COLUMBUS STATE COMM COLLEGE	\$1,177,141	\$1,123,488	1.3%
Total	CLARK STATE COMM COLLEGE	\$491,525	\$469,122	0.5%
Total	JEFFERSON COMM COLLEGE	\$168,334	\$160,662	0.2%
Total	OWENS STATE COMM COLLEGE	\$905,981	\$864,688	1.0%
Total	STARK STATE COLLEGE of TECHNOLOGY	\$517,906	\$494,301	0.6%
Total	EDISON STATE COMM COLLEGE	\$274,821	\$262,295	0.3%
Total	MARION TECHNICAL COLLEGE	\$88,233	\$84,211	0.1%
Total	CAS	\$3,446	\$3,289	0.0%
Total	OH EDU TELECOMMUNICATIONS	\$162,548	\$155,139	0.2%
	TOTAL FY 1981 to FY 2001	\$93,757,349	\$89,484,015	100.0%

INTEREST PAYMENTS MADE ON HIGHER EDUCATION FACILITIES BONDS  
FOR FISCAL YEAR 2001 (PRIOR TO ANY REALLOCATION)

SERIES	SERIES DATE	NEW % AMOUNT	INTEREST PAYMENT DATE	SERIES TOTAL PAYMENT	SERIES TOTAL
2001A <sup>1</sup>	April 1, 2001	\$150,000,000	8/1/00 2/1/01	\$0 \$0	\$0
2001A <sup>2</sup>	April 1, 2001	\$394,495,000	6/1/01	\$3,512,629	\$3,512,629
2000B	November 1, 2000	\$150,000,000	11/1/00 5/1/01	\$0 \$3,985,008	\$3,985,008
2000A	February 1, 2000	\$150,000,000	8/1/00 2/1/01	\$3,841,700 \$3,841,700	\$7,683,400
1999A	August 1, 1999	\$100,000,000	11/1/00 5/1/01	\$2,128,750 \$1,969,000	\$4,097,750
1998C	December 1, 1998	\$150,000,000	12/1/00 6/1/01	\$2,854,863 \$2,854,863	\$5,709,725
1998B	July 1, 1998	\$150,000,000	12/1/00 6/1/01	\$3,041,425 \$3,041,425	\$6,082,850
1998A	March 1, 1998	\$254,200,000	12/1/00 6/1/01	\$4,800,000 \$4,237,500	\$9,037,500
1997B	October 1, 1997	\$236,500,000	11/1/00 5/1/01	\$4,266,375 \$3,649,875	\$7,916,250
1997A	April 1, 1997	\$282,300,000	11/1/00 5/1/01	\$4,339,875 \$4,339,875	\$8,679,750
1996B	October 1, 1996	\$150,000,000	11/1/00 5/1/01	\$3,035,000 \$1,370,000	\$4,405,000
1996A	February 1, 1996	\$150,000,000	11/1/00 5/1/01	\$2,467,750 \$2,235,875	\$4,703,625
1995B	October 1, 1995	\$140,000,000	11/1/00 5/1/01	\$2,600,000 \$1,027,500	\$3,627,500
1995A	April 1, 1995	\$166,400,000	11/1/00 5/1/01	\$3,141,575 \$1,726,400	\$4,867,975
1994B	November 1, 1994	\$120,000,000	11/1/00 5/1/01	\$2,347,150 \$814,200	\$3,161,350
1994A	March 1, 1994	\$253,000,000	12/1/00 6/1/01	\$2,518,250 \$1,927,500	\$4,445,750
1993B	December 1, 1993	\$120,000,000	12/1/00 6/1/01	\$1,663,088 \$504,663	\$2,167,750
1993A	June 1, 1993	\$205,800,000	12/1/00 6/1/01	\$1,620,090 \$1,620,090	\$3,240,180
1992C	October 1, 1992	\$136,110,000	12/1/00 6/1/01	\$1,705,413 \$514,250	\$2,219,663
1992B	July 1, 1992	\$115,000,000	11/1/00 5/1/01	\$1,762,263 \$588,563	\$2,350,825
1992A	February 1, 1992	\$251,855,000	12/1/00 6/1/01	\$1,691,250 \$409,750	\$2,101,000
1991B	October 1, 1991	\$115,000,000	12/1/00 6/1/01	\$1,735,588 \$443,563	\$2,179,150
1991A	April 1, 1991	\$115,000,000	11/1/00 5/1/01	\$0 \$0	\$0
1990A	August 1, 1990	\$115,000,000	11/1/00 5/1/01	\$0 \$0	\$0
1989B	December 1, 1989	\$115,000,000	12/1/00 6/1/01	\$0 \$0	\$0
TOTAL PAID FROM ISSUES DURING FY 1981 TO FY 2001				\$96,174,629	\$96,174,629
TOTAL PAID FROM ISSUES PRIOR TO FY 1981				\$0	\$0
TOTAL INTEREST PAID IN FY 2001				\$96,174,629	\$96,174,629

<sup>1</sup> General Obligation Bonds

<sup>2</sup> Lease-Rental Bonds