

**COST ALLOCATION PLAN FOR INTEREST EXPENSE ON
HIGHER EDUCATION FACILITIES BONDS
FISCAL YEAR 2003**

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

April 2005

OHIO BOARD OF REGENTS

COST ALLOCATION PLAN FOR INTEREST EXPENSES ON HIGHER EDUCATION FACILITIES BONDS

FISCAL YEAR 2003

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 2003 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. 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 2003. Beginning with the Fiscal Year 2003 Cost Allocation Plan, interest expense allocated to the Ohio Board of Regents for bonds issued in fiscal years 1981 and later (shown on Pages A-1 to A-24) have been re-allocated to the individual higher education institutions based on each institution's relative share of gross interest expense. The Board of Regents does not "spend" any state higher education capital appropriations. All expenditures previously recorded as Regents' expenditures in fact were allocated to and spent by state colleges and universities either directly or indirectly through

one or more of the Regents' authorized consortia. The effects of this re-allocation are incorporated in the summary data on page A-24.

Finally, the actual interest expenses are reduced by the amount of the interest earnings for FY 2003 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 2003, 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 2003 the total net interest earnings are \$9,836,075 and the net interest expenses are \$95,965,896.

FY 2003 Gross Interest Earnings

<u>Fund</u>	<u>FY 2003 Interest Earnings</u>
Higher Education Facilities Bond Service Fund	\$39,015
Higher Education Improvement ¹	\$ 9,836,562
Total Gross Interest Earnings	\$ 9,875,577

Allocation of FY 2003 Interest Expense:

1. Total Gross Interest Expense Paid in FY 2003:	\$106,237,288
2. Total Interest Expense Paid for Pre-FY 1981 Issues (Ineligible):	(-0-)
3. Total Interest Expense Paid for Issues from FY 1981 - FY 2003:	\$106,237,288

Allocation to Adjust for Refunding Older Issues

4. Total Interest Expense from #3 Allocated to Pre-FY 1981 Issues Due to Refunding (Ineligible):	\$435,617
5. Total Interest Expense from #3 Allocated to Issues from FY 1981- FY 2003 (Eligible):	\$105,801,970

Determination of FY 2003 Net Interest Earnings

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

$$= \$105,801,970 / \$106,237,588 = .996$$

7. Proportionate Reduction of Gross Interest Earnings:

$$= 0.996 \times \$9,875,577 = \$9,836,075$$

Determination of FY 2003 Net Interest Expense

Total Eligible Interest Expense From FY 1981 to FY 2003 (#3):	\$105,801,970
Less Net Interest Earnings (#7):	(\$9,836,075)
FY 2003 Net Interest Expense:	\$ 95,965,896

¹ Pursuant to section 135.21 of the Ohio Revised Code, the Office of Budget and Management has allocated interest earnings of \$9,836,562 to the Higher Education Improvement Fund in FY 2003.

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	\$51,110,000	\$85,000,000	62.4%	37.6%
1993A	06/01/93	\$205,800,000	\$84,520,000	\$121,280,000	58.9%	41.1%
1993B	12/01/93	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1994A	03/01/94	\$253,000,000	\$132,150,000	\$120,850,000	47.8%	52.2%
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 ¹	02/01/00	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2000B ¹	11/01/00	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2001A ¹	04/01/01	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2001A ²	04/01/01	\$394,495,000	\$394,495,000	\$0	0.0%	100.0%
2001B ¹	10/01/01	\$175,000,000	\$0	\$175,000,000	100.0%	0.0%
2002A ¹	05/01/02	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2002A ²	08/15/02	\$253,275,000	\$0	\$253,275,000	100.0%	0.0%
2002B ¹	02/01/00	\$175,000,000	\$0	\$175,000,000	100.0%	0.0%
2002C ¹	02/01/00	\$54,975,000	\$0	\$54,975,000	100.0%	0.0%
2003A ¹	06/05/03	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2003A ²	02/01/03	\$36,065,000	\$0	\$36,065,000	100.0%	0.0%
60		\$7,544,975,000	\$1,283,070,000	\$6,261,905,000	83.0%	17.0%

¹ General Obligation Bonds

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

² Lease Rental Bonds

Allocation among issues:

From:

To:	<u>1987B</u>	<u>1992A</u>	<u>1992C</u>	<u>1993A</u>	<u>1994A</u>	<u>1995A</u>
	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 2003 Interest Payments for Refunded Debt

Issue	Original Date	Total FY 2003 Interest Payments	ADJUSTMENTS				
			Reduction to Original Issue	Original, Net of Reduction	Addition to Older Issue	Source of Addition	Total FY 2003 Net of Adjustments
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	\$64,108	1992C	\$64,108
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	\$225,828	1994A	\$225,828
1979A	06/01/79	\$0	\$0	\$0	\$146,370	1994A	\$146,370
1980A	08/01/80	\$0	\$0	\$0	\$339,456	1987B,1995A	\$339,456
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	\$41,927	1992A	\$41,927
1984A	01/01/84	\$0	\$0	\$0	\$33,033	1992A	\$33,033
1984B	09/01/84	\$0	\$0	\$0	\$40,656	1992A	\$40,656
1985A	06/01/85	\$0	\$0	\$0	\$73,226	1993A	\$73,226
1986A	02/01/86	\$0	\$0	\$0	\$73,226	1993A	\$73,226
1986B	08/01/86	\$0	\$0	\$0	\$174,599	1994A	\$174,599
1987A	04/01/87	\$0	\$0	\$0	\$476,520	1997A	\$476,520
1987B	07/01/87	\$0	\$0	\$0	\$0	1995A	\$0
1988A	01/01/88	\$0	\$0	\$0	\$673,999	1997B	\$673,999
1988B	09/01/88	\$0	\$0	\$0	\$467,115	1997A	\$467,115
1989A	04/01/89	\$0	\$0	\$0	\$526,680	1997A	\$526,680
1989B	12/01/89	\$0	\$0	\$0	\$830,170	1997B	\$830,170
1990A	08/01/90	\$0	\$0	\$0	\$1,291,928	1998A	\$1,291,928
1991A	04/01/91	\$0	\$0	\$0	\$1,433,333	1998A	\$1,433,333
1991B	10/01/91	\$229,125	\$0	\$229,125	\$1,960,047	2001A	\$2,189,172
1992A	02/01/92	\$211,750	(\$115,616)	\$96,135	\$2,107,578	2001A	\$2,203,712
1992B	07/01/92	\$196,188	\$0	\$196,188	\$1,981,123	2001A	\$2,177,311
1992C	10/01/92	\$170,500	(\$64,108)	\$106,392	\$1,601,759	2001A	\$1,708,151
1993A	06/01/93	\$357,200	(\$146,809)	\$210,391	\$0		\$210,391
1993B	12/01/93	\$523,700	\$0	\$523,700	\$2,276,184	2001A	\$2,799,884
1994A	03/01/94	\$1,045,500	(\$545,751)	\$499,749	\$0		\$499,749
1994B	11/01/94	\$1,061,250	\$0	\$1,061,250	\$2,465,866	2001A	\$3,527,116
1995A	04/01/95	\$2,121,600	(\$339,456)	\$1,782,144	\$2,866,305	2001A	\$4,648,449
1995B	10/01/95	\$1,490,000	\$0	\$1,490,000	\$2,824,154	2001A	\$4,314,154
1996A	02/01/96	\$1,400,000	\$0	\$1,400,000	\$0		\$1,400,000
1996B	10/01/96	\$2,010,000	\$0	\$2,010,000	\$2,992,760	2001A	\$5,002,760
1997A	04/01/97	\$3,134,999	(\$1,470,315)	\$1,664,684	\$0		\$1,664,684
1997B	10/01/97	\$4,109,750	(\$1,504,169)	\$2,605,582	\$0		\$2,605,582
1998A	04/01/98	\$6,427,500	(\$2,725,260)	\$3,702,240	\$0		\$3,702,240
1998B	07/01/98	\$3,672,600	\$0	\$3,672,600	\$0		\$3,672,600
1998C	12/01/98	\$4,691,525	\$0	\$4,691,525	\$0		\$4,691,525
1999A	08/01/99	\$3,285,500	\$0	\$3,285,500	\$0		\$3,285,500
2000A ¹	02/01/00	\$6,723,400	\$0	\$6,723,400	\$0		\$6,723,400
2000B ¹	11/01/01	\$5,376,066	\$0	\$5,376,066	\$0		\$5,376,066
2001A ¹	04/01/01	\$7,422,413	\$0	\$7,422,413	\$0		\$7,422,413
2001A ²	04/01/01	\$21,075,775	(\$21,075,775)	\$0	\$0		\$0
2001B ¹	10/01/01	\$8,005,588	\$0	\$8,005,588	\$0		\$8,005,588
2002A ¹	08/15/02	\$9,975,136	\$0	\$9,975,136	\$0		\$9,975,136
2002A ²	08/15/02	\$5,595,984	\$0	\$5,595,984	\$0		\$5,595,984
2002B ¹	02/01/00	\$4,002,223	\$0	\$4,002,223	\$0		\$4,002,223
2002C ¹	02/01/00	\$1,321,233	\$0	\$1,321,233	\$0		\$1,321,233
2003A ¹	06/05/03	\$0	\$0	\$0	\$0		\$0
2003A ²	02/01/03	\$601,083	\$0	\$601,083	\$0		\$601,083
60		\$106,237,588	(\$27,987,258)	\$78,250,330	\$27,987,946	\$0	\$106,238,276

¹ General Obligation Bonds² Lease-Rental Bonds

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1981	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
81	OHIO BOARD OF REGENTS	1,425,624	2.09%	7,100
81	BOWLING GREEN STATE UNIVERSITY	935,066	1.37%	4,657
81	UNIVERSITY OF AKRON	2,402,320	3.52%	11,965
81	CENTRAL STATE UNIVERSITY	573,108	0.84%	2,854
81	CLEVELAND STATE UNIVERSITY	6,042,822	8.87%	30,096
81	UNIVERSITY OF CINCINNATI	14,425,523	21.16%	71,845
81	KENT STATE UNIVERSITY	1,717,836	2.52%	8,556
81	WRIGHT STATE UNIVERSITY	7,297,280	10.71%	36,344
81	MIAMI UNIVERSITY	895,356	1.31%	4,459
81	OHIO UNIVERSITY	275,209	0.40%	1,371
81	N.E. OHIO COLLEGE OF MED	95,880	0.14%	478
81	MEDICAL COLLEGE OF OHIO	174,258	0.26%	868
81	CASE WESTERN RESERVE UNIVERSITY	266,073	0.39%	1,325
81	OHIO STATE UNIVERSITY	11,751,240	17.24%	58,526
81	AGRICULTURAL R & D CENTER	104,406	0.15%	520
81	SOUTHERN STATE COMM COLLEGE	217,303	0.32%	1,082
81	SHAWNEE STATE UNIVERSITY	329,082	0.48%	1,639
81	UNIVERSITY OF TOLEDO	1,762,631	2.59%	8,779
81	YOUNGSTOWN STATE UNIVERSITY	5,639,322	8.27%	28,086
81	RIO GRANDE COMM COLLEGE	725,959	1.07%	3,616
81	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
81	CINCINNATI STATE TECH COMM COLLEGE	7,111	0.01%	35
81	MUSKINGUM AREA TECH COLLEGE	15,414	0.02%	77
81	HOCKING TECH COLLEGE	12,348	0.02%	61
81	TERRA STATE COMM COLLEGE	368,053	0.54%	1,833
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%	7,133
81	CUYAHOGA COMM COLLEGE	6,676,732	9.80%	33,253
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%	97
81	LORAIN COUNTY COMM COLLEGE	1,564	0.00%	8
81	COLUMBUS STATE COMM COLLEGE	1,397,550	2.05%	6,960
81	CLARK STATE COMM COLLEGE	2,200	0.00%	11
81	JEFFERSON COMM COLLEGE	0	0.00%	0
81	OWENS STATE COMM COLLEGE	157,639	0.23%	785
81	STARK STATE COLLEGE of TECHNOLOGY	997,191	1.46%	4,966
81	EDISON STATE COMM COLLEGE	14,069	0.02%	70
81	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1981	\$68,157,801	100.00%	\$339,456

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1982	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
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 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1983				
83	OHIO BOARD OF REGENTS	15,376,724	13.47%	1,880
83	BOWLING GREEN STATE UNIVERSITY	8,308,923	7.28%	1,016
83	UNIVERSITY OF AKRON	9,309,958	8.15%	1,138
83	CENTRAL STATE UNIVERSITY	1,274,728	1.12%	156
83	CLEVELAND STATE UNIVERSITY	3,547,415	3.11%	434
83	UNIVERSITY OF CINCINNATI	10,779,996	9.44%	1,318
83	KENT STATE UNIVERSITY	1,305,111	1.14%	160
83	WRIGHT STATE UNIVERSITY	2,581,809	2.26%	316
83	MIAMI UNIVERSITY	9,435,412	8.26%	1,154
83	OHIO UNIVERSITY	7,401,504	6.48%	905
83	N.E. OHIO COLLEGE OF MED	2,085,238	1.83%	255
83	MEDICAL COLLEGE OF OHIO	2,959,608	2.59%	362
83	CASE WESTERN RESERVE UNIVERSITY	365,670	0.32%	45
83	OHIO STATE UNIVERSITY	7,972,797	6.98%	975
83	AGRICULTURAL R & D CENTER	405,940	0.36%	50
83	SOUTHERN STATE COMM COLLEGE	176,483	0.15%	22
83	SHAWNEE STATE UNIVERSITY	1,989,803	1.74%	243
83	UNIVERSITY OF TOLEDO	2,065,670	1.81%	253
83	YOUNGSTOWN STATE UNIVERSITY	4,226,703	3.70%	517
83	RIO GRANDE COMM COLLEGE	200,853	0.18%	25
83	WASHINGTON STATE COMM COLLEGE	458,625	0.40%	56
83	CINCINNATI STATE TECH COMM COLLEGE	145,014	0.13%	18
83	MUSKINGUM AREA TECH COLLEGE	9,706	0.01%	1
83	HOCKING TECH COLLEGE	259,932	0.23%	32
83	TERRA STATE COMM COLLEGE	404,924	0.35%	50
83	AGRICULTURAL TECH COLLEGE	80,529	0.07%	10
83	BELMONT TECHNICAL COLLEGE	48,500	0.04%	6
83	CENTRAL OHIO TECH COLLEGE	83,061	0.07%	10
83	SINCLAIR COMM COLLEGE	9,701,506	8.50%	1,186
83	CUYAHOGA COMM COLLEGE	3,032,434	2.66%	371
83	LAKELAND COMM COLLEGE	142,006	0.12%	17
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%	12
83	LORAIN COUNTY COMM COLLEGE	669,492	0.59%	82
83	COLUMBUS STATE COMM COLLEGE	794,325	0.70%	97
83	CLARK STATE COMM COLLEGE	220,666	0.19%	27
83	JEFFERSON COMM COLLEGE	460,263	0.40%	56
83	OWENS STATE COMM COLLEGE	4,638,541	4.06%	567
83	STARK STATE COLLEGE of TECHNOLOGY	1,073,963	0.94%	131
83	EDISON STATE COMM COLLEGE	80,122	0.07%	10
83	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1983	\$114,171,918	100.00%	\$13,962

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1984				
84	OHIO BOARD OF REGENTS	1,406,129	1.27%	670
84	BOWLING GREEN STATE UNIVERSITY	3,035,236	2.74%	1,447
84	UNIVERSITY OF AKRON	5,744,685	5.19%	2,739
84	CENTRAL STATE UNIVERSITY	1,196,026	1.08%	570
84	CLEVELAND STATE UNIVERSITY	898,025	0.81%	428
84	UNIVERSITY OF CINCINNATI	8,604,647	7.78%	4,103
84	KENT STATE UNIVERSITY	1,551,381	1.40%	740
84	WRIGHT STATE UNIVERSITY	6,815,613	6.16%	3,250
84	MIAMI UNIVERSITY	2,129,561	1.93%	1,015
84	OHIO UNIVERSITY	9,468,294	8.56%	4,514
84	N.E. OHIO COLLEGE OF MED	504,491	0.46%	241
84	MEDICAL COLLEGE OF OHIO	4,643,951	4.20%	2,214
84	CASE WESTERN RESERVE UNIVERSITY	9,297,198	8.40%	4,433
84	OHIO STATE UNIVERSITY	9,457,207	8.55%	4,509
84	AGRICULTURAL R & D CENTER	265,754	0.24%	127
84	SOUTHERN STATE COMM COLLEGE	43,717	0.04%	21
84	SHAWNEE STATE UNIVERSITY	3,428,103	3.10%	1,634
84	UNIVERSITY OF TOLEDO	8,029,803	7.26%	3,828
84	YOUNGSTOWN STATE UNIVERSITY	3,502,333	3.17%	1,670
84	RIO GRANDE COMM COLLEGE	1,712,224	1.55%	816
84	WASHINGTON STATE COMM COLLEGE	1,755,897	1.59%	837
84	CINCINNATI STATE TECH COMM COLLEGE	51,504	0.05%	25
84	MUSKINGUM AREA TECH COLLEGE	8,018	0.01%	4
84	HOCKING TECH COLLEGE	1,273,696	1.15%	607
84	TERRA STATE COMM COLLEGE	3,516,387	3.18%	1,677
84	AGRICULTURAL TECH COLLEGE	32,052	0.03%	15
84	BELMONT TECHNICAL COLLEGE	22,796	0.02%	11
84	CENTRAL OHIO TECH COLLEGE	1,292,909	1.17%	616
84	SINCLAIR COMM COLLEGE	2,417,517	2.19%	1,153
84	CUYAHOGA COMM COLLEGE	8,010,062	7.24%	3,819
84	LAKELAND COMM COLLEGE	2,266,217	2.05%	1,080
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%	54
84	LORAIN COUNTY COMM COLLEGE	4,282,930	3.87%	2,042
84	COLUMBUS STATE COMM COLLEGE	261,342	0.24%	125
84	CLARK STATE COMM COLLEGE	90,602	0.08%	43
84	JEFFERSON COMM COLLEGE	82,309	0.07%	39
84	OWENS STATE COMM COLLEGE	3,203,170	2.90%	1,527
84	STARK STATE COLLEGE of TECHNOLOGY	198,701	0.18%	95
84	EDISON STATE COMM COLLEGE	1,455	0.00%	1
84	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1984	\$110,615,227	100.00%	\$52,740

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1985				
85	OHIO BOARD OF REGENTS	24,991,398	16.43%	9,541
85	BOWLING GREEN STATE UNIVERSITY	1,881,887	1.24%	718
85	UNIVERSITY OF AKRON	3,263,159	2.15%	1,246
85	CENTRAL STATE UNIVERSITY	1,547,403	1.02%	591
85	CLEVELAND STATE UNIVERSITY	6,346,688	4.17%	2,423
85	UNIVERSITY OF CINCINNATI	10,244,465	6.74%	3,911
85	KENT STATE UNIVERSITY	10,038,118	6.60%	3,832
85	WRIGHT STATE UNIVERSITY	2,151,335	1.41%	821
85	MIAMI UNIVERSITY	15,221,249	10.01%	5,811
85	OHIO UNIVERSITY	10,723,665	7.05%	4,094
85	N.E. OHIO COLLEGE OF MED	608,704	0.40%	232
85	MEDICAL COLLEGE OF OHIO	638,499	0.42%	244
85	CASE WESTERN RESERVE UNIVERSITY	2,024,212	1.33%	773
85	OHIO STATE UNIVERSITY	17,849,556	11.74%	6,814
85	AGRICULTURAL R & D CENTER	189,639	0.12%	72
85	SOUTHERN STATE COMM COLLEGE	2,884,582	1.90%	1,101
85	SHAWNEE STATE UNIVERSITY	866,554	0.57%	331
85	UNIVERSITY OF TOLEDO	2,559,410	1.68%	977
85	YOUNGSTOWN STATE UNIVERSITY	14,753,593	9.70%	5,633
85	RIO GRANDE COMM COLLEGE	957,629	0.63%	366
85	WASHINGTON STATE COMM COLLEGE	340,217	0.22%	130
85	CINCINNATI STATE TECH COMM COLLEGE	1,000,171	0.66%	382
85	MUSKINGUM AREA TECH COLLEGE	202,743	0.13%	77
85	HOCKING TECH COLLEGE	631,335	0.42%	241
85	TERRA STATE COMM COLLEGE	2,268,504	1.49%	866
85	AGRICULTURAL TECH COLLEGE	497,067	0.33%	190
85	BELMONT TECHNICAL COLLEGE	976,401	0.64%	373
85	CENTRAL OHIO TECH COLLEGE	527,026	0.35%	201
85	SINCLAIR COMM COLLEGE	7,336,185	4.82%	2,801
85	CUYAHOGA COMM COLLEGE	4,787,898	3.15%	1,828
85	LAKELAND COMM COLLEGE	282,897	0.19%	108
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%	344
85	COLUMBUS STATE COMM COLLEGE	1,252,600	0.82%	478
85	CLARK STATE COMM COLLEGE	49,155	0.03%	19
85	JEFFERSON COMM COLLEGE	350,357	0.23%	134
85	OWENS STATE COMM COLLEGE	210,902	0.14%	81
85	STARK STATE COLLEGE of TECHNOLOGY	742,895	0.49%	284
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%	\$58,068

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1986				
86	OHIO BOARD OF REGENTS	22,203,208	13.01%	16,270
86	BOWLING GREEN STATE UNIVERSITY	615,691	0.36%	451
86	UNIVERSITY OF AKRON	2,002,905	1.17%	1,468
86	CENTRAL STATE UNIVERSITY	4,357,905	2.55%	3,193
86	CLEVELAND STATE UNIVERSITY	7,678,676	4.50%	5,627
86	UNIVERSITY OF CINCINNATI	16,234,949	9.51%	11,896
86	KENT STATE UNIVERSITY	5,712,170	3.35%	4,186
86	WRIGHT STATE UNIVERSITY	1,519,237	0.89%	1,113
86	MIAMI UNIVERSITY	12,286,831	7.20%	9,003
86	OHIO UNIVERSITY	8,522,515	4.99%	6,245
86	N.E. OHIO COLLEGE OF MED	299,155	0.18%	219
86	MEDICAL COLLEGE OF OHIO	3,559,413	2.09%	2,608
86	CASE WESTERN RESERVE UNIVERSITY	2,312,921	1.36%	1,695
86	OHIO STATE UNIVERSITY	28,241,154	16.55%	20,694
86	AGRICULTURAL R & D CENTER	1,214,595	0.71%	890
86	SOUTHERN STATE COMM COLLEGE	1,774,813	1.04%	1,301
86	SHAWNEE STATE UNIVERSITY	925,863	0.54%	678
86	UNIVERSITY OF TOLEDO	9,008,656	5.28%	6,601
86	YOUNGSTOWN STATE UNIVERSITY	17,628,225	10.33%	12,917
86	RIO GRANDE COMM COLLEGE	37,698	0.02%	28
86	WASHINGTON STATE COMM COLLEGE	128,945	0.08%	94
86	CINCINNATI STATE TECH COMM COLLEGE	2,189,287	1.28%	1,604
86	MUSKINGUM AREA TECH COLLEGE	14,848	0.01%	11
86	HOCKING TECH COLLEGE	245,396	0.14%	180
86	TERRA STATE COMM COLLEGE	217,954	0.13%	160
86	AGRICULTURAL TECH COLLEGE	1,688,250	0.99%	1,237
86	BELMONT TECHNICAL COLLEGE	96,467	0.06%	71
86	CENTRAL OHIO TECH COLLEGE	19,492	0.01%	14
86	SINCLAIR COMM COLLEGE	7,558,561	4.43%	5,539
86	CUYAHOGA COMM COLLEGE	6,475,317	3.79%	4,745
86	LAKELAND COMM COLLEGE	512,268	0.30%	375
86	NORTH CENTRAL TECH COLLEGE	271,136	0.16%	199
86	LIMA TECHNICAL COLLEGE	55,031	0.03%	40
86	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
86	LORAIN COUNTY COMM COLLEGE	522,402	0.31%	383
86	COLUMBUS STATE COMM COLLEGE	1,655,682	0.97%	1,213
86	CLARK STATE COMM COLLEGE	29,655	0.02%	22
86	JEFFERSON COMM COLLEGE	302,026	0.18%	221
86	OWENS STATE COMM COLLEGE	239,304	0.14%	175
86	STARK STATE COLLEGE of TECHNOLOGY	2,158,291	1.26%	1,582
86	EDISON STATE COMM COLLEGE	0	0.00%	0
86	MARION TECHNICAL COLLEGE	0	0.00%	0
86	CAS	164,408	0.10%	120
	TOTAL FOR FY 1986	\$170,681,300	100.00%	\$125,070

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1987	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
87	OHIO BOARD OF REGENTS	25,810,613	14.19%	94,158
87	BOWLING GREEN STATE UNIVERSITY	2,165,703	1.19%	7,901
87	UNIVERSITY OF AKRON	5,910,340	3.25%	21,561
87	CENTRAL STATE UNIVERSITY	6,152,694	3.38%	22,445
87	CLEVELAND STATE UNIVERSITY	12,154,842	6.68%	44,341
87	UNIVERSITY OF CINCINNATI	22,307,572	12.27%	81,379
87	KENT STATE UNIVERSITY	5,724,527	3.15%	20,883
87	WRIGHT STATE UNIVERSITY	4,605,294	2.53%	16,800
87	MIAMI UNIVERSITY	4,724,142	2.60%	17,234
87	OHIO UNIVERSITY	5,850,256	3.22%	21,342
87	N.E. OHIO COLLEGE OF MED	2,921,311	1.61%	10,657
87	MEDICAL COLLEGE OF OHIO	6,090,529	3.35%	22,219
87	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
87	OHIO STATE UNIVERSITY	34,169,500	18.79%	124,652
87	AGRICULTURAL R & D CENTER	4,828,546	2.66%	17,615
87	SOUTHERN STATE COMM COLLEGE	227,198	0.12%	829
87	SHAWNEE STATE UNIVERSITY	1,214,314	0.67%	4,430
87	UNIVERSITY OF TOLEDO	9,822,532	5.40%	35,833
87	YOUNGSTOWN STATE UNIVERSITY	5,496,567	3.02%	20,052
87	RIO GRANDE COMM COLLEGE	216,036	0.12%	788
87	WASHINGTON STATE COMM COLLEGE	16,916	0.01%	62
87	CINCINNATI STATE TECH COMM COLLEGE	488,149	0.27%	1,781
87	MUSKINGUM AREA TECH COLLEGE	66,410	0.04%	242
87	HOCKING TECH COLLEGE	207,749	0.11%	758
87	TERRA STATE COMM COLLEGE	236,301	0.13%	862
87	AGRICULTURAL TECH COLLEGE	816,723	0.45%	2,979
87	BELMONT TECHNICAL COLLEGE	0	0.00%	0
87	CENTRAL OHIO TECH COLLEGE	2,180	0.00%	8
87	SINCLAIR COMM COLLEGE	4,041,170	2.22%	14,742
87	CUYAHOGA COMM COLLEGE	10,266,813	5.65%	37,454
87	LAKELAND COMM COLLEGE	903,906	0.50%	3,297
87	NORTH CENTRAL TECH COLLEGE	136,314	0.07%	497
87	LIMA TECHNICAL COLLEGE	344,403	0.19%	1,256
87	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
87	LORAIN COUNTY COMM COLLEGE	492,446	0.27%	1,796
87	COLUMBUS STATE COMM COLLEGE	1,117,381	0.61%	4,076
87	CLARK STATE COMM COLLEGE	373,052	0.21%	1,361
87	JEFFERSON COMM COLLEGE	254,940	0.14%	930
87	OWENS STATE COMM COLLEGE	1,010,567	0.56%	3,687
87	STARK STATE COLLEGE of TECHNOLOGY	501,079	0.28%	1,828
87	EDISON STATE COMM COLLEGE	146,250	0.08%	534
87	MARION TECHNICAL COLLEGE	0	0.00%	0
87	CAS	20,934	0.01%	76
	TOTAL FOR FY 1987	\$181,836,199	100.00%	\$663,347

THE OHIO BOARD OF REGENTS
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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1988	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
88	OHIO BOARD OF REGENTS	27,154,071	16.32%	82,489
88	BOWLING GREEN STATE UNIVERSITY	5,567,355	3.35%	16,913
88	UNIVERSITY OF AKRON	5,909,194	3.55%	17,951
88	CENTRAL STATE UNIVERSITY	3,183,186	1.91%	9,670
88	CLEVELAND STATE UNIVERSITY	6,574,290	3.95%	19,972
88	UNIVERSITY OF CINCINNATI	28,317,723	17.02%	86,024
88	KENT STATE UNIVERSITY	5,797,408	3.48%	17,611
88	WRIGHT STATE UNIVERSITY	7,276,326	4.37%	22,104
88	MIAMI UNIVERSITY	3,259,236	1.96%	9,901
88	OHIO UNIVERSITY	5,099,649	3.06%	15,492
88	N.E. OHIO COLLEGE OF MED	3,465,083	2.08%	10,526
88	MEDICAL COLLEGE OF OHIO	2,320,972	1.39%	7,051
88	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
88	OHIO STATE UNIVERSITY	17,153,610	10.31%	52,110
88	AGRICULTURAL R & D CENTER	690,275	0.41%	2,097
88	SOUTHERN STATE COMM COLLEGE	74,432	0.04%	226
88	SHAWNEE STATE UNIVERSITY	2,347,849	1.41%	7,132
88	UNIVERSITY OF TOLEDO	5,618,618	3.38%	17,068
88	YOUNGSTOWN STATE UNIVERSITY	3,738,907	2.25%	11,358
88	RIO GRANDE COMM COLLEGE	2,029,325	1.22%	6,165
88	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
88	CINCINNATI STATE TECH COMM COLLEGE	1,733,809	1.04%	5,267
88	MUSKINGUM AREA TECH COLLEGE	7,099	0.00%	22
88	HOCKING TECH COLLEGE	892,153	0.54%	2,710
88	TERRA STATE COMM COLLEGE	39,008	0.02%	118
88	AGRICULTURAL TECH COLLEGE	376,417	0.23%	1,143
88	BELMONT TECHNICAL COLLEGE	111,281	0.07%	338
88	CENTRAL OHIO TECH COLLEGE	1,345	0.00%	4
88	SINCLAIR COMM COLLEGE	8,515,808	5.12%	25,869
88	CUYAHOGA COMM COLLEGE	3,051,397	1.83%	9,270
88	LAKELAND COMM COLLEGE	3,549,599	2.13%	10,783
88	NORTH CENTRAL TECH COLLEGE	1,817,062	1.09%	5,520
88	LIMA TECHNICAL COLLEGE	589,714	0.35%	1,791
88	NORTHWEST STATE COMM COLLEGE	790,025	0.47%	2,400
88	LORAIN COUNTY COMM COLLEGE	2,624,239	1.58%	7,972
88	COLUMBUS STATE COMM COLLEGE	1,118,207	0.67%	3,397
88	CLARK STATE COMM COLLEGE	209,629	0.13%	637
88	JEFFERSON COMM COLLEGE	277,520	0.17%	843
88	OWENS STATE COMM COLLEGE	3,042,535	1.83%	9,243
88	STARK STATE COLLEGE of TECHNOLOGY	272,919	0.16%	829
88	EDISON STATE COMM COLLEGE	1,804,691	1.08%	5,482
88	MARION TECHNICAL COLLEGE	0	0.00%	0
88	CAS	0	0.00%	0
	TOTAL FOR FY 1988	\$166,401,966	100.00%	\$505,499

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1989	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
89	OHIO BOARD OF REGENTS	31,654,888	18.22%	151,776
89	BOWLING GREEN STATE UNIVERSITY	4,884,705	2.81%	23,421
89	UNIVERSITY OF AKRON	12,489,481	7.19%	59,884
89	CENTRAL STATE UNIVERSITY	3,385,907	1.95%	16,234
89	CLEVELAND STATE UNIVERSITY	14,614,895	8.41%	70,074
89	UNIVERSITY OF CINCINNATI	27,982,944	16.10%	134,170
89	KENT STATE UNIVERSITY	8,384,359	4.83%	40,201
89	WRIGHT STATE UNIVERSITY	7,457,807	4.29%	35,758
89	MIAMI UNIVERSITY	2,617,455	1.51%	12,550
89	OHIO UNIVERSITY	7,887,640	4.54%	37,819
89	N.E. OHIO COLLEGE OF MED	68,006	0.04%	326
89	MEDICAL COLLEGE OF OHIO	6,036,254	3.47%	28,942
89	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
89	OHIO STATE UNIVERSITY	8,215,836	4.73%	39,393
89	AGRICULTURAL R & D CENTER	132,921	0.08%	637
89	SOUTHERN STATE COMM COLLEGE	76,997	0.04%	369
89	SHAWNEE STATE UNIVERSITY	1,892,579	1.09%	9,074
89	UNIVERSITY OF TOLEDO	2,410,830	1.39%	11,559
89	YOUNGSTOWN STATE UNIVERSITY	10,661,079	6.14%	51,117
89	RIO GRANDE COMM COLLEGE	1,803,086	1.04%	8,645
89	WASHINGTON STATE COMM COLLEGE	590,912	0.34%	2,833
89	CINCINNATI STATE TECH COMM COLLEGE	948,647	0.55%	4,548
89	MUSKINGUM AREA TECH COLLEGE	65,287	0.04%	313
89	HOCKING TECH COLLEGE	250,195	0.14%	1,200
89	TERRA STATE COMM COLLEGE	23,939	0.01%	115
89	AGRICULTURAL TECH COLLEGE	4,541	0.00%	22
89	BELMONT TECHNICAL COLLEGE	226,788	0.13%	1,087
89	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
89	SINCLAIR COMM COLLEGE	2,576,733	1.48%	12,355
89	CUYAHOGA COMM COLLEGE	3,036,396	1.75%	14,559
89	LAKELAND COMM COLLEGE	462,896	0.27%	2,219
89	NORTH CENTRAL TECH COLLEGE	1,951,440	1.12%	9,357
89	LIMA TECHNICAL COLLEGE	251	0.00%	1
89	NORTHWEST STATE COMM COLLEGE	4,042,921	2.33%	19,385
89	LORAIN COUNTY COMM COLLEGE	1,024,343	0.59%	4,911
89	COLUMBUS STATE COMM COLLEGE	1,509,081	0.87%	7,236
89	CLARK STATE COMM COLLEGE	194,189	0.11%	931
89	JEFFERSON COMM COLLEGE	1,482,453	0.85%	7,108
89	OWENS STATE COMM COLLEGE	573,665	0.33%	2,751
89	STARK STATE COLLEGE of TECHNOLOGY	150,411	0.09%	721
89	EDISON STATE COMM COLLEGE	1,984,926	1.14%	9,517
89	MARION TECHNICAL COLLEGE	0	0.00%	0
89	CAS	0	0.00%	0
	TOTAL FOR FY 1989	\$173,757,683	100.00%	\$833,120

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1990	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
90	OHIO BOARD OF REGENTS	46,060,324	25.68%	271,081
90	BOWLING GREEN STATE UNIVERSITY	1,957,523	1.09%	11,521
90	UNIVERSITY OF AKRON	11,870,023	6.62%	69,859
90	CENTRAL STATE UNIVERSITY	2,059,283	1.15%	12,120
90	CLEVELAND STATE UNIVERSITY	19,204,296	10.71%	113,024
90	UNIVERSITY OF CINCINNATI	8,750,338	4.88%	51,499
90	KENT STATE UNIVERSITY	4,714,230	2.63%	27,745
90	WRIGHT STATE UNIVERSITY	11,637,805	6.49%	68,492
90	MIAMI UNIVERSITY	8,010,841	4.47%	47,147
90	OHIO UNIVERSITY	7,250,332	4.04%	42,671
90	N.E. OHIO COLLEGE OF MED	360,991	0.20%	2,125
90	MEDICAL COLLEGE OF OHIO	369,902	0.21%	2,177
90	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
90	OHIO STATE UNIVERSITY	18,696,629	10.42%	110,036
90	AGRICULTURAL R & D CENTER	52,276	0.03%	308
90	SOUTHERN STATE COMM COLLEGE	55,517	0.03%	327
90	SHAWNEE STATE UNIVERSITY	3,015,508	1.68%	17,747
90	UNIVERSITY OF TOLEDO	5,288,253	2.95%	31,123
90	YOUNGSTOWN STATE UNIVERSITY	5,299,579	2.95%	31,190
90	RIO GRANDE COMM COLLEGE	772,248	0.43%	4,545
90	WASHINGTON STATE COMM COLLEGE	2,204,939	1.23%	12,977
90	CINCINNATI STATE TECH COMM COLLEGE	1,458,834	0.81%	8,586
90	MUSKINGUM AREA TECH COLLEGE	286,633	0.16%	1,687
90	HOCKING TECH COLLEGE	500,691	0.28%	2,947
90	TERRA STATE COMM COLLEGE	596,067	0.33%	3,508
90	AGRICULTURAL TECH COLLEGE	250	0.00%	1
90	BELMONT TECHNICAL COLLEGE	2,078,122	1.16%	12,230
90	CENTRAL OHIO TECH COLLEGE	6,077	0.00%	36
90	SINCLAIR COMM COLLEGE	4,485,753	2.50%	26,400
90	CUYAHOGA COMM COLLEGE	3,896,050	2.17%	22,930
90	LAKELAND COMM COLLEGE	252,040	0.14%	1,483
90	NORTH CENTRAL TECH COLLEGE	18,539	0.01%	109
90	LIMA TECHNICAL COLLEGE	32,572	0.02%	192
90	NORTHWEST STATE COMM COLLEGE	939,907	0.52%	5,532
90	LORAIN COUNTY COMM COLLEGE	883,707	0.49%	5,201
90	COLUMBUS STATE COMM COLLEGE	238,823	0.13%	1,406
90	CLARK STATE COMM COLLEGE	637,983	0.36%	3,755
90	JEFFERSON COMM COLLEGE	716,135	0.40%	4,215
90	OWENS STATE COMM COLLEGE	1,620,393	0.90%	9,537
90	STARK STATE COLLEGE of TECHNOLOGY	2,591,214	1.44%	15,250
90	EDISON STATE COMM COLLEGE	479,912	0.27%	2,824
90	MARION TECHNICAL COLLEGE	5,680	0.00%	33
90	CAS	0	0.00%	0
	TOTAL FOR FY 1990	\$179,356,219	100.00%	\$1,055,573

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1991	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
91	OHIO BOARD OF REGENTS	27,189,612	13.61%	287,416
91	BOWLING GREEN STATE UNIVERSITY	8,919,808	4.46%	94,290
91	UNIVERSITY OF AKRON	14,016,089	7.01%	148,162
91	CENTRAL STATE UNIVERSITY	3,352,481	1.68%	35,438
91	CLEVELAND STATE UNIVERSITY	36,913,140	18.47%	390,202
91	UNIVERSITY OF CINCINNATI	12,700,615	6.36%	134,256
91	KENT STATE UNIVERSITY	7,401,384	3.70%	78,239
91	WRIGHT STATE UNIVERSITY	7,953,139	3.98%	84,071
91	MIAMI UNIVERSITY	1,364,156	0.68%	14,420
91	OHIO UNIVERSITY	8,126,656	4.07%	85,905
91	N.E. OHIO COLLEGE OF MED	1,200,879	0.60%	12,694
91	MEDICAL COLLEGE OF OHIO	670,523	0.34%	7,088
91	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
91	OHIO STATE UNIVERSITY	25,870,854	12.95%	273,476
91	AGRICULTURAL R & D CENTER	0	0.00%	0
91	SOUTHERN STATE COMM COLLEGE	251,143	0.13%	2,655
91	SHAWNEE STATE UNIVERSITY	6,447,651	3.23%	68,157
91	UNIVERSITY OF TOLEDO	6,573,676	3.29%	69,489
91	YOUNGSTOWN STATE UNIVERSITY	3,687,675	1.85%	38,982
91	RIO GRANDE COMM COLLEGE	1,769,200	0.89%	18,702
91	WASHINGTON STATE COMM COLLEGE	7,323,937	3.67%	77,420
91	CINCINNATI STATE TECH COMM COLLEGE	569,439	0.28%	6,019
91	MUSKINGUM AREA TECH COLLEGE	289,161	0.14%	3,057
91	HOCKING TECH COLLEGE	522,155	0.26%	5,520
91	TERRA STATE COMM COLLEGE	125,133	0.06%	1,323
91	AGRICULTURAL TECH COLLEGE	0	0.00%	0
91	BELMONT TECHNICAL COLLEGE	1,199,726	0.60%	12,682
91	CENTRAL OHIO TECH COLLEGE	125,931	0.06%	1,331
91	SINCLAIR COMM COLLEGE	302,756	0.15%	3,200
91	CUYAHOGA COMM COLLEGE	5,544,896	2.77%	58,614
91	LAKELAND COMM COLLEGE	579,953	0.29%	6,131
91	NORTH CENTRAL TECH COLLEGE	285,572	0.14%	3,019
91	LIMA TECHNICAL COLLEGE	476,870	0.24%	5,041
91	NORTHWEST STATE COMM COLLEGE	263,637	0.13%	2,787
91	LORAIN COUNTY COMM COLLEGE	638,586	0.32%	6,750
91	COLUMBUS STATE COMM COLLEGE	1,230,365	0.62%	13,006
91	CLARK STATE COMM COLLEGE	983,766	0.49%	10,399
91	JEFFERSON COMM COLLEGE	104,893	0.05%	1,109
91	OWENS STATE COMM COLLEGE	2,181,044	1.09%	23,055
91	STARK STATE COLLEGE of TECHNOLOGY	2,423,759	1.21%	25,621
91	EDISON STATE COMM COLLEGE	224,145	0.11%	2,369
91	MARION TECHNICAL COLLEGE	25,420	0.01%	269
91	CAS	0	0.00%	0
	TOTAL FOR FY 1991	\$199,829,825	100.00%	\$2,112,365

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1992	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
92	OHIO BOARD OF REGENTS	35,711,075	13.14%	671,277
92	BOWLING GREEN STATE UNIVERSITY	14,842,700	5.46%	279,005
92	UNIVERSITY OF AKRON	8,741,336	3.22%	164,315
92	CENTRAL STATE UNIVERSITY	7,467,461	2.75%	140,369
92	CLEVELAND STATE UNIVERSITY	18,642,595	6.86%	350,433
92	UNIVERSITY OF CINCINNATI	16,811,518	6.18%	316,013
92	KENT STATE UNIVERSITY	12,424,783	4.57%	233,554
92	WRIGHT STATE UNIVERSITY	11,585,969	4.26%	217,786
92	MIAMI UNIVERSITY	6,125,511	2.25%	115,144
92	OHIO UNIVERSITY	10,222,446	3.76%	192,156
92	N.E. OHIO COLLEGE OF MED	6,621,257	2.44%	124,463
92	MEDICAL COLLEGE OF OHIO	897,211	0.33%	16,865
92	CASE WESTERN RESERVE UNIVERSITY	12,028,500	4.43%	226,105
92	OHIO STATE UNIVERSITY	51,356,309	18.89%	965,367
92	AGRICULTURAL R & D CENTER	58,888	0.02%	1,107
92	SOUTHERN STATE COMM COLLEGE	361,171	0.13%	6,789
92	SHAWNEE STATE UNIVERSITY	6,753,173	2.48%	126,942
92	UNIVERSITY OF TOLEDO	10,013,655	3.68%	188,231
92	YOUNGSTOWN STATE UNIVERSITY	4,632,558	1.70%	87,080
92	RIO GRANDE COMM COLLEGE	1,247,259	0.46%	23,445
92	WASHINGTON STATE COMM COLLEGE	1,220,372	0.45%	22,940
92	CINCINNATI STATE TECH COMM COLLEGE	1,611,885	0.59%	30,299
92	MUSKINGUM AREA TECH COLLEGE	3,295,751	1.21%	61,952
92	HOCKING TECH COLLEGE	423,586	0.16%	7,962
92	TERRA STATE COMM COLLEGE	1,261,256	0.46%	23,708
92	AGRICULTURAL TECH COLLEGE	0	0.00%	0
92	BELMONT TECHNICAL COLLEGE	142,415	0.05%	2,677
92	CENTRAL OHIO TECH COLLEGE	2,334,419	0.86%	43,881
92	SINCLAIR COMM COLLEGE	3,822,364	1.41%	71,851
92	CUYAHOGA COMM COLLEGE	5,518,256	2.03%	103,729
92	LAKELAND COMM COLLEGE	2,047,260	0.75%	38,483
92	NORTH CENTRAL TECH COLLEGE	147,428	0.05%	2,771
92	LIMA TECHNICAL COLLEGE	245,304	0.09%	4,611
92	NORTHWEST STATE COMM COLLEGE	117,290	0.04%	2,205
92	LORAIN COUNTY COMM COLLEGE	1,549,471	0.57%	29,126
92	COLUMBUS STATE COMM COLLEGE	5,729,121	2.11%	107,693
92	CLARK STATE COMM COLLEGE	2,826,250	1.04%	53,126
92	JEFFERSON COMM COLLEGE	18,926	0.01%	356
92	OWENS STATE COMM COLLEGE	1,123,370	0.41%	21,116
92	STARK STATE COLLEGE of TECHNOLOGY	1,756,229	0.65%	33,013
92	EDISON STATE COMM COLLEGE	45,365	0.02%	853
92	MARION TECHNICAL COLLEGE	40,009	0.01%	752
92	CAS	0	0.00%	0
	TOTAL FOR FY 1992	\$271,821,702	100.00%	\$5,109,550

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1993	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
93	OHIO BOARD OF REGENTS	19,006,744	8.08%	316,755
93	BOWLING GREEN STATE UNIVERSITY	9,612,507	4.09%	160,196
93	UNIVERSITY OF AKRON	28,377,441	12.06%	472,921
93	CENTRAL STATE UNIVERSITY	8,520,604	3.62%	141,999
93	CLEVELAND STATE UNIVERSITY	3,741,302	1.59%	62,350
93	UNIVERSITY OF CINCINNATI	18,257,263	7.76%	304,264
93	KENT STATE UNIVERSITY	6,903,141	2.93%	115,044
93	WRIGHT STATE UNIVERSITY	7,754,873	3.30%	129,238
93	MIAMI UNIVERSITY	9,100,198	3.87%	151,658
93	OHIO UNIVERSITY	10,073,654	4.28%	167,881
93	N.E. OHIO COLLEGE OF MED	7,729,266	3.29%	128,811
93	MEDICAL COLLEGE OF OHIO	3,355,958	1.43%	55,928
93	CASE WESTERN RESERVE UNIVERSITY	2,002,025	0.85%	33,365
93	OHIO STATE UNIVERSITY	43,697,250	18.57%	728,232
93	AGRICULTURAL R & D CENTER	753	0.00%	13
93	SOUTHERN STATE COMM COLLEGE	222,146	0.09%	3,702
93	SHAWNEE STATE UNIVERSITY	4,898,599	2.08%	81,637
93	UNIVERSITY OF TOLEDO	3,926,671	1.67%	65,440
93	YOUNGSTOWN STATE UNIVERSITY	2,767,495	1.18%	46,121
93	RIO GRANDE COMM COLLEGE	2,273,883	0.97%	37,895
93	WASHINGTON STATE COMM COLLEGE	559,109	0.24%	9,318
93	CINCINNATI STATE TECH COMM COLLEGE	2,248,862	0.96%	37,478
93	MUSKINGUM AREA TECH COLLEGE	1,178,093	0.50%	19,633
93	HOCKING TECH COLLEGE	128,758	0.05%	2,146
93	TERRA STATE COMM COLLEGE	419,744	0.18%	6,995
93	AGRICULTURAL TECH COLLEGE	0	0.00%	0
93	BELMONT TECHNICAL COLLEGE	507,330	0.22%	8,455
93	CENTRAL OHIO TECH COLLEGE	3,863,291	1.64%	64,383
93	SINCLAIR COMM COLLEGE	5,313,441	2.26%	88,551
93	CUYAHOGA COMM COLLEGE	6,083,483	2.59%	101,384
93	LAKELAND COMM COLLEGE	2,349,790	1.00%	39,160
93	NORTH CENTRAL TECH COLLEGE	445,504	0.19%	7,424
93	LIMA TECHNICAL COLLEGE	2,469,517	1.05%	41,155
93	NORTHWEST STATE COMM COLLEGE	41,015	0.02%	684
93	LORAIN COUNTY COMM COLLEGE	1,708,690	0.73%	28,476
93	COLUMBUS STATE COMM COLLEGE	9,851,829	4.19%	164,185
93	CLARK STATE COMM COLLEGE	3,360,678	1.43%	56,007
93	JEFFERSON COMM COLLEGE	908,277	0.39%	15,137
93	OWENS STATE COMM COLLEGE	243,717	0.10%	4,062
93	STARK STATE COLLEGE of TECHNOLOGY	276,076	0.12%	4,601
93	EDISON STATE COMM COLLEGE	25,428	0.01%	424
93	MARION TECHNICAL COLLEGE	1,019,580	0.43%	16,992
93	CAS	29,801	0.01%	497
	TOTAL FOR FY 1993	\$235,253,786	100.00%	\$3,920,597

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1994	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
94	OHIO BOARD OF REGENTS	8,034,283	3.06%	98,621
94	BOWLING GREEN STATE UNIVERSITY	13,714,114	5.22%	168,342
94	UNIVERSITY OF AKRON	18,313,182	6.97%	224,796
94	CENTRAL STATE UNIVERSITY	4,975,576	1.89%	61,076
94	CLEVELAND STATE UNIVERSITY	7,684,884	2.93%	94,332
94	UNIVERSITY OF CINCINNATI	30,001,254	11.42%	368,267
94	KENT STATE UNIVERSITY	8,876,197	3.38%	108,956
94	WRIGHT STATE UNIVERSITY	15,646,828	5.96%	192,066
94	MIAMI UNIVERSITY	9,116,177	3.47%	111,902
94	OHIO UNIVERSITY	16,613,674	6.32%	203,934
94	N.E. OHIO COLLEGE OF MED	4,701,391	1.79%	57,710
94	MEDICAL COLLEGE OF OHIO	3,032,839	1.15%	37,228
94	CASE WESTERN RESERVE UNIVERSITY	717,457	0.27%	8,807
94	OHIO STATE UNIVERSITY	48,012,877	18.27%	589,361
94	AGRICULTURAL R & D CENTER	0	0.00%	0
94	SOUTHERN STATE COMM COLLEGE	1,797,138	0.68%	22,060
94	SHAWNEE STATE UNIVERSITY	8,988,461	3.42%	110,334
94	UNIVERSITY OF TOLEDO	12,705,361	4.84%	155,959
94	YOUNGSTOWN STATE UNIVERSITY	3,353,270	1.28%	41,162
94	RIO GRANDE COMM COLLEGE	931,862	0.35%	11,439
94	WASHINGTON STATE COMM COLLEGE	518,885	0.20%	6,369
94	CINCINNATI STATE TECH COMM COLLEGE	7,599,681	2.89%	93,287
94	MUSKINGUM AREA TECH COLLEGE	1,411,363	0.54%	17,325
94	HOCKING TECH COLLEGE	1,085,137	0.41%	13,320
94	TERRA STATE COMM COLLEGE	615,887	0.23%	7,560
94	AGRICULTURAL TECH COLLEGE	0	0.00%	0
94	BELMONT TECHNICAL COLLEGE	220,333	0.08%	2,705
94	CENTRAL OHIO TECH COLLEGE	357,158	0.14%	4,384
94	SINCLAIR COMM COLLEGE	3,946,892	1.50%	48,448
94	CUYAHOGA COMM COLLEGE	3,618,305	1.38%	44,415
94	LAKELAND COMM COLLEGE	3,760,911	1.43%	46,165
94	NORTH CENTRAL TECH COLLEGE	5,962,136	2.27%	73,186
94	LIMA TECHNICAL COLLEGE	1,063,525	0.40%	13,055
94	NORTHWEST STATE COMM COLLEGE	297,554	0.11%	3,652
94	LORAIN COUNTY COMM COLLEGE	2,627,362	1.00%	32,251
94	COLUMBUS STATE COMM COLLEGE	1,872,525	0.71%	22,985
94	CLARK STATE COMM COLLEGE	293,569	0.11%	3,604
94	JEFFERSON COMM COLLEGE	463,979	0.18%	5,695
94	OWENS STATE COMM COLLEGE	3,914,074	1.49%	48,046
94	STARK STATE COLLEGE of TECHNOLOGY	2,583,635	0.98%	31,714
94	EDISON STATE COMM COLLEGE	2,698,318	1.03%	33,122
94	MARION TECHNICAL COLLEGE	587,733	0.22%	7,214
94	CAS	12,966	0.00%	159
	TOTAL FOR FY 1994	\$262,728,753	100.00%	\$3,225,014

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1995	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
95	OHIO BOARD OF REGENTS	3,674,499	1.35%	82,354
95	BOWLING GREEN STATE UNIVERSITY	8,009,446	2.94%	179,510
95	UNIVERSITY OF AKRON	10,986,036	4.04%	246,223
95	CENTRAL STATE UNIVERSITY	3,174,337	1.17%	71,144
95	CLEVELAND STATE UNIVERSITY	17,683,949	6.50%	396,338
95	UNIVERSITY OF CINCINNATI	49,678,579	18.25%	1,113,412
95	KENT STATE UNIVERSITY	8,140,196	2.99%	182,441
95	WRIGHT STATE UNIVERSITY	13,626,681	5.01%	305,406
95	MIAMI UNIVERSITY	7,467,554	2.74%	167,365
95	OHIO UNIVERSITY	20,726,998	7.61%	464,540
95	N.E. OHIO COLLEGE OF MED	798,712	0.29%	17,901
95	MEDICAL COLLEGE OF OHIO	2,134,731	0.78%	47,844
95	CASE WESTERN RESERVE UNIVERSITY	569,435	0.21%	12,762
95	OHIO STATE UNIVERSITY	41,905,938	15.39%	939,209
95	AGRICULTURAL R & D CENTER	0	0.00%	0
95	SOUTHERN STATE COMM COLLEGE	785,694	0.29%	17,609
95	SHAWNEE STATE UNIVERSITY	9,212,478	3.38%	206,473
95	UNIVERSITY OF TOLEDO	21,864,090	8.03%	490,025
95	YOUNGSTOWN STATE UNIVERSITY	5,319,078	1.95%	119,213
95	RIO GRANDE COMM COLLEGE	688,448	0.25%	15,430
95	WASHINGTON STATE COMM COLLEGE	2,463,233	0.90%	55,207
95	CINCINNATI STATE TECH COMM COLLEGE	3,475,549	1.28%	77,895
95	MUSKINGUM AREA TECH COLLEGE	257,561	0.09%	5,773
95	HOCKING TECH COLLEGE	3,685,091	1.35%	82,591
95	TERRA STATE COMM COLLEGE	3,415,335	1.25%	76,546
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%	9,643
95	SINCLAIR COMM COLLEGE	3,345,335	1.23%	74,977
95	CUYAHOGA COMM COLLEGE	2,494,740	0.92%	55,913
95	LAKELAND COMM COLLEGE	5,461,117	2.01%	122,396
95	NORTH CENTRAL TECH COLLEGE	4,306,851	1.58%	96,527
95	LIMA TECHNICAL COLLEGE	4,126,993	1.52%	92,496
95	NORTHWEST STATE COMM COLLEGE	168,787	0.06%	3,783
95	LORAIN COUNTY COMM COLLEGE	1,738,599	0.64%	38,966
95	COLUMBUS STATE COMM COLLEGE	2,179,222	0.80%	48,841
95	CLARK STATE COMM COLLEGE	2,092,404	0.77%	46,896
95	JEFFERSON COMM COLLEGE	343,407	0.13%	7,697
95	OWENS STATE COMM COLLEGE	444,179	0.16%	9,955
95	STARK STATE COLLEGE of TECHNOLOGY	2,591,104	0.95%	58,073
95	EDISON STATE COMM COLLEGE	2,646,027	0.97%	59,304
95	MARION TECHNICAL COLLEGE	113,222	0.04%	2,538
95	CAS	0	0.00%	0
TOTAL FOR FY 1995		\$272,225,888	100.00%	\$6,101,215

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1996	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
96	OHIO BOARD OF REGENTS	2,048,989	0.70%	52,817
96	BOWLING GREEN STATE UNIVERSITY	8,201,484	2.81%	211,410
96	UNIVERSITY OF AKRON	10,889,248	3.74%	280,693
96	CENTRAL STATE UNIVERSITY	6,605,962	2.27%	170,283
96	CLEVELAND STATE UNIVERSITY	27,768,497	9.53%	715,791
96	UNIVERSITY OF CINCINNATI	46,687,062	16.02%	1,203,457
96	KENT STATE UNIVERSITY	19,562,320	6.71%	504,260
96	WRIGHT STATE UNIVERSITY	7,979,274	2.74%	205,682
96	MIAMI UNIVERSITY	14,448,550	4.96%	372,442
96	OHIO UNIVERSITY	12,787,425	4.39%	329,623
96	N.E. OHIO COLLEGE OF MED	901,224	0.31%	23,231
96	MEDICAL COLLEGE OF OHIO	11,172,015	3.83%	287,982
96	CASE WESTERN RESERVE UNIVERSITY	311,833	0.11%	8,038
96	OHIO STATE UNIVERSITY	41,398,371	14.20%	1,067,130
96	AGRICULTURAL R & D CENTER	0	0.00%	0
96	SOUTHERN STATE COMM COLLEGE	130,208	0.04%	3,356
96	SHAWNEE STATE UNIVERSITY	4,107,489	1.41%	105,879
96	UNIVERSITY OF TOLEDO	19,180,696	6.58%	494,423
96	YOUNGSTOWN STATE UNIVERSITY	9,627,779	3.30%	248,176
96	RIO GRANDE COMM COLLEGE	2,491,967	0.85%	64,236
96	WASHINGTON STATE COMM COLLEGE	2,430,704	0.83%	62,656
96	CINCINNATI STATE TECH COMM COLLEGE	2,558,038	0.88%	65,939
96	MUSKINGUM AREA TECH COLLEGE	1,102,026	0.38%	28,407
96	HOCKING TECH COLLEGE	4,870,975	1.67%	125,560
96	TERRA STATE COMM COLLEGE	3,405,176	1.17%	87,776
96	AGRICULTURAL TECH COLLEGE	0	0.00%	0
96	BELMONT TECHNICAL COLLEGE	224,801	0.08%	5,795
96	CENTRAL OHIO TECH COLLEGE	252,142	0.09%	6,499
96	SINCLAIR COMM COLLEGE	3,109,283	1.07%	80,148
96	CUYAHOGA COMM COLLEGE	7,160,687	2.46%	184,582
96	LAKELAND COMM COLLEGE	1,472,623	0.51%	37,960
96	NORTH CENTRAL TECH COLLEGE	535,075	0.18%	13,793
96	LIMA TECHNICAL COLLEGE	0	0.00%	0
96	NORTHWEST STATE COMM COLLEGE	598,212	0.21%	15,420
96	LORAIN COUNTY COMM COLLEGE	1,181,011	0.41%	30,443
96	COLUMBUS STATE COMM COLLEGE	7,558,436	2.59%	194,835
96	CLARK STATE COMM COLLEGE	2,361,177	0.81%	60,864
96	JEFFERSON COMM COLLEGE	1,364,308	0.47%	35,168
96	OWENS STATE COMM COLLEGE	3,711,332	1.27%	95,667
96	STARK STATE COLLEGE of TECHNOLOGY	156,632	0.05%	4,038
96	EDISON STATE COMM COLLEGE	624,605	0.21%	16,101
96	MARION TECHNICAL COLLEGE	497,367	0.17%	12,821
96	CAS	0	0.00%	0
	TOTAL FOR FY 1996	\$291,475,003	100.00%	\$7,513,379

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1997	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
97	OHIO BOARD OF REGENTS	6,557,285	2.02%	128,345
97	BOWLING GREEN STATE UNIVERSITY	8,866,158	2.73%	173,536
97	UNIVERSITY OF AKRON	9,386,256	2.89%	183,715
97	CENTRAL STATE UNIVERSITY	11,831,534	3.64%	231,576
97	CLEVELAND STATE UNIVERSITY	32,525,092	10.01%	636,608
97	UNIVERSITY OF CINCINNATI	39,654,366	12.20%	776,148
97	KENT STATE UNIVERSITY	21,157,787	6.51%	414,117
97	WRIGHT STATE UNIVERSITY	11,385,788	3.50%	222,852
97	MIAMI UNIVERSITY	19,175,294	5.90%	375,314
97	OHIO UNIVERSITY	15,409,261	4.74%	301,603
97	N.E. OHIO COLLEGE OF MED	2,292,006	0.71%	44,861
97	MEDICAL COLLEGE OF OHIO	9,083,150	2.80%	177,783
97	CASE WESTERN RESERVE UNIVERSITY	1,937,775	0.60%	37,928
97	OHIO STATE UNIVERSITY	52,901,977	16.28%	1,035,441
97	AGRICULTURAL R & D CENTER	0	0.00%	0
97	SOUTHERN STATE COMM COLLEGE	1,112,988	0.34%	21,784
97	SHAWNEE STATE UNIVERSITY	6,061,672	1.87%	118,644
97	UNIVERSITY OF TOLEDO	28,639,280	8.81%	560,551
97	YOUNGSTOWN STATE UNIVERSITY	3,705,405	1.14%	72,525
97	RIO GRANDE COMM COLLEGE	1,810,016	0.56%	35,427
97	WASHINGTON STATE COMM COLLEGE	262,480	0.08%	5,137
97	CINCINNATI STATE TECH COMM COLLEGE	635,258	0.20%	12,434
97	MUSKINGUM AREA TECH COLLEGE	156,992	0.05%	3,073
97	HOCKING TECH COLLEGE	1,995,841	0.61%	39,064
97	TERRA STATE COMM COLLEGE	1,066,744	0.33%	20,879
97	AGRICULTURAL TECH COLLEGE	0	0.00%	0
97	BELMONT TECHNICAL COLLEGE	785,884	0.24%	15,382
97	CENTRAL OHIO TECH COLLEGE	1,643,228	0.51%	32,163
97	SINCLAIR COMM COLLEGE	3,376,810	1.04%	66,094
97	CUYAHOGA COMM COLLEGE	3,869,555	1.19%	75,738
97	LAKELAND COMM COLLEGE	3,246,167	1.00%	63,537
97	NORTH CENTRAL TECH COLLEGE	236,131	0.07%	4,622
97	LIMA TECHNICAL COLLEGE	361,926	0.11%	7,084
97	NORTHWEST STATE COMM COLLEGE	6,084,698	1.87%	119,095
97	LORAIN COUNTY COMM COLLEGE	3,633,124	1.12%	71,110
97	COLUMBUS STATE COMM COLLEGE	4,814,314	1.48%	94,230
97	CLARK STATE COMM COLLEGE	1,771,556	0.55%	34,674
97	JEFFERSON COMM COLLEGE	713,920	0.22%	13,973
97	OWENS STATE COMM COLLEGE	5,655,710	1.74%	110,698
97	STARK STATE COLLEGE of TECHNOLOGY	168,006	0.05%	3,288
97	EDISON STATE COMM COLLEGE	911,339	0.28%	17,837
97	MARION TECHNICAL COLLEGE	32,534	0.01%	637
97	CAS	30,430	0.01%	596
	TOTAL FOR FY 1997	\$324,945,737	100.00%	\$6,360,102

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1998	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
98	OHIO BOARD OF REGENTS	10,862,689	3.29%	235,227
98	BOWLING GREEN STATE UNIVERSITY	7,726,614	2.34%	167,316
98	UNIVERSITY OF AKRON	6,942,518	2.11%	150,337
98	CENTRAL STATE UNIVERSITY	8,821,835	2.68%	191,033
98	CLEVELAND STATE UNIVERSITY	28,677,317	8.70%	620,994
98	UNIVERSITY OF CINCINNATI	43,033,166	13.05%	931,863
98	KENT STATE UNIVERSITY	13,012,688	3.95%	281,784
98	WRIGHT STATE UNIVERSITY	28,433,295	8.62%	615,710
98	MIAMI UNIVERSITY	15,034,380	4.56%	325,563
98	OHIO UNIVERSITY	14,774,127	4.48%	319,927
98	N.E. OHIO COLLEGE OF MED	2,056,261	0.62%	44,527
98	MEDICAL COLLEGE OF OHIO	5,074,284	1.54%	109,881
98	CASE WESTERN RESERVE UNIVERSITY	1,783,888	0.54%	38,629
98	OHIO STATE UNIVERSITY	64,187,106	19.47%	1,389,942
98	AGRICULTURAL R & D CENTER	0	0.00%	0
98	SOUTHERN STATE COMM COLLEGE	813,240	0.25%	17,610
98	SHAWNEE STATE UNIVERSITY	2,381,417	0.72%	51,568
98	UNIVERSITY OF TOLEDO	11,156,233	3.38%	241,583
98	YOUNGSTOWN STATE UNIVERSITY	14,551,049	4.41%	315,096
98	RIO GRANDE COMM COLLEGE	175,793	0.05%	3,807
98	WASHINGTON STATE COMM COLLEGE	1,818,471	0.55%	39,378
98	CINCINNATI STATE TECH COMM COLLEGE	4,075,833	1.24%	88,260
98	MUSKINGUM AREA TECH COLLEGE	57,353	0.02%	1,242
98	HOCKING TECH COLLEGE	3,382,868	1.03%	73,254
98	TERRA STATE COMM COLLEGE	578,891	0.18%	12,536
98	AGRICULTURAL TECH COLLEGE	0	0.00%	0
98	BELMONT TECHNICAL COLLEGE	150,738	0.05%	3,264
98	CENTRAL OHIO TECH COLLEGE	290,397	0.09%	6,288
98	SINCLAIR COMM COLLEGE	5,059,456	1.53%	109,560
98	CUYAHOGA COMM COLLEGE	8,684,545	2.63%	188,060
98	LAKELAND COMM COLLEGE	3,095,200	0.94%	67,025
98	NORTH CENTRAL TECH COLLEGE	259,331	0.08%	5,616
98	LIMA TECHNICAL COLLEGE	10,466,839	3.17%	226,655
98	NORTHWEST STATE COMM COLLEGE	2,251,761	0.68%	48,761
98	LORAIN COUNTY COMM COLLEGE	776,019	0.24%	16,804
98	COLUMBUS STATE COMM COLLEGE	1,362,192	0.41%	29,498
98	CLARK STATE COMM COLLEGE	2,305,214	0.70%	49,918
98	JEFFERSON COMM COLLEGE	482,683	0.15%	10,452
98	OWENS STATE COMM COLLEGE	1,488,793	0.45%	32,239
98	STARK STATE COLLEGE of TECHNOLOGY	2,234,711	0.68%	48,392
98	EDISON STATE COMM COLLEGE	731,972	0.22%	15,851
98	MARION TECHNICAL COLLEGE	679,420	0.21%	14,713
98	CAS	0	0.00%	0
	TOTAL FOR FY 1998	\$329,730,587	100.00%	\$7,140,164

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 1999	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
99	OHIO BOARD OF REGENTS	9,460,339	3.58%	278,783
99	BOWLING GREEN STATE UNIVERSITY	9,821,981	3.72%	289,440
99	UNIVERSITY OF AKRON	2,469,303	0.94%	72,767
99	CENTRAL STATE UNIVERSITY	617,029	0.23%	18,183
99	CLEVELAND STATE UNIVERSITY	10,695,751	4.05%	315,189
99	UNIVERSITY OF CINCINNATI	42,821,662	16.22%	1,261,894
99	KENT STATE UNIVERSITY	16,550,466	6.27%	487,719
99	WRIGHT STATE UNIVERSITY	20,227,017	7.66%	596,062
99	MIAMI UNIVERSITY	14,402,822	5.46%	424,431
99	OHIO UNIVERSITY	10,768,057	4.08%	317,320
99	N.E. OHIO COLLEGE OF MED	3,497,189	1.33%	103,057
99	MEDICAL COLLEGE OF OHIO	1,626,629	0.62%	47,934
99	CASE WESTERN RESERVE UNIVERSITY	766,734	0.29%	22,595
99	OHIO STATE UNIVERSITY	62,091,719	23.53%	1,829,756
99	AGRICULTURAL R & D CENTER	0	0.00%	0
99	SOUTHERN STATE COMM COLLEGE	2,643,102	1.00%	77,889
99	SHAWNEE STATE UNIVERSITY	1,297,088	0.49%	38,223
99	UNIVERSITY OF TOLEDO	11,246,117	4.26%	331,407
99	YOUNGSTOWN STATE UNIVERSITY	8,384,803	3.18%	247,088
99	RIO GRANDE COMM COLLEGE	41,681	0.02%	1,228
99	WASHINGTON STATE COMM COLLEGE	987,637	0.37%	29,104
99	CINCINNATI STATE TECH COMM COLI	1,292,224	0.49%	38,080
99	MUSKINGUM AREA TECH COLLEGE	41,552	0.02%	1,224
99	HOCKING TECH COLLEGE	1,835,027	0.70%	54,076
99	TERRA STATE COMM COLLEGE	292,914	0.11%	8,632
99	AGRICULTURAL TECH COLLEGE	0	0.00%	0
99	BELMONT TECHNICAL COLLEGE	682,938	0.26%	20,125
99	CENTRAL OHIO TECH COLLEGE	369,514	0.14%	10,889
99	SINCLAIR COMM COLLEGE	4,808,137	1.82%	141,689
99	CUYAHOGA COMM COLLEGE	10,656,308	4.04%	314,026
99	LAKELAND COMM COLLEGE	841,719	0.32%	24,804
99	NORTH CENTRAL TECH COLLEGE	411,685	0.16%	12,132
99	LIMA TECHNICAL COLLEGE	5,632,232	2.13%	165,974
99	NORTHWEST STATE COMM COLLEGE	519,974	0.20%	15,323
99	LORAIN COUNTY COMM COLLEGE	279,866	0.11%	8,247
99	COLUMBUS STATE COMM COLLEGE	2,016,259	0.76%	59,416
99	CLARK STATE COMM COLLEGE	1,255,562	0.48%	37,000
99	JEFFERSON COMM COLLEGE	190,968	0.07%	5,628
99	OWENS STATE COMM COLLEGE	787,829	0.30%	23,216
99	STARK STATE COLLEGE of TECHNOLOG	1,416,685	0.54%	41,748
99	EDISON STATE COMM COLLEGE	131,787	0.05%	3,884
99	MARION TECHNICAL COLLEGE	46,132	0.02%	1,359
99	CAS	4,824	0.00%	142
	TOTAL FOR FY 1999	\$263,931,262	100.00%	\$7,777,684

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 2000	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
00	OHIO BOARD OF REGENTS	3,931,458	1.48%	112,319
00	BOWLING GREEN STATE UNIVERSITY	6,472,250	2.43%	184,907
00	UNIVERSITY OF AKRON	10,893,311	4.09%	311,214
00	CENTRAL STATE UNIVERSITY	1,378,797	0.52%	39,391
00	CLEVELAND STATE UNIVERSITY	17,381,951	6.53%	496,590
00	UNIVERSITY OF CINCINNATI	33,520,536	12.58%	957,657
00	KENT STATE UNIVERSITY	34,212,214	12.84%	977,418
00	WRIGHT STATE UNIVERSITY	22,549,213	8.47%	644,215
00	MIAMI UNIVERSITY	12,100,029	4.54%	345,689
00	OHIO UNIVERSITY	15,088,356	5.66%	431,063
00	N.E. OHIO COLLEGE OF MED	1,500,264	0.56%	42,861
00	MEDICAL COLLEGE OF OHIO	2,532,170	0.95%	72,342
00	CASE WESTERN RESERVE UNIVERSITY	761,000	0.29%	21,741
00	OHIO STATE UNIVERSITY	45,648,129	17.14%	1,304,134
00	AGRICULTURAL R & D CENTER	0	0.00%	0
00	SOUTHERN STATE COMM COLLEGE	4,335,168	1.63%	123,853
00	SHAWNEE STATE UNIVERSITY	2,186,010	0.82%	62,453
00	UNIVERSITY OF TOLEDO	12,691,959	4.76%	362,600
00	YOUNGSTOWN STATE UNIVERSITY	8,141,285	3.06%	232,591
00	RIO GRANDE COMM COLLEGE	1,612,656	0.61%	46,072
00	WASHINGTON STATE COMM COLLEGE	234,584	0.09%	6,702
00	CINCINNATI STATE TECH COMM COLI	670,162	0.25%	19,146
00	MUSKINGUM AREA TECH COLLEGE	816,482	0.31%	23,326
00	HOCKING TECH COLLEGE	2,021,026	0.76%	57,739
00	TERRA STATE COMM COLLEGE	218,885	0.08%	6,253
00	AGRICULTURAL TECH COLLEGE	0	0.00%	0
00	BELMONT TECHNICAL COLLEGE	485,127	0.18%	13,860
00	CENTRAL OHIO TECH COLLEGE	424,312	0.16%	12,122
00	SINCLAIR COMM COLLEGE	2,604,831	0.98%	74,418
00	CUYAHOGA COMM COLLEGE	2,881,616	1.08%	82,326
00	LAKELAND COMM COLLEGE	3,251,310	1.22%	92,888
00	NORTH CENTRAL TECH COLLEGE	158,402	0.06%	4,525
00	LIMA TECHNICAL COLLEGE	2,445,061	0.92%	69,854
00	NORTHWEST STATE COMM COLLEGE	337,706	0.13%	9,648
00	LORAIN COUNTY COMM COLLEGE	452,168	0.17%	12,918
00	COLUMBUS STATE COMM COLLEGE	1,703,907	0.64%	48,679
00	CLARK STATE COMM COLLEGE	325,272	0.12%	9,293
00	JEFFERSON COMM COLLEGE	25,020	0.01%	715
00	OWENS STATE COMM COLLEGE	8,481,480	3.18%	242,310
00	STARK STATE COLLEGE of TECHNOLOG'	1,723,166	0.65%	49,230
00	EDISON STATE COMM COLLEGE	178,153	0.07%	5,090
00	MARION TECHNICAL COLLEGE	0	0.00%	0
00	CAS	0	0.00%	0
	TOTAL FOR FY 2000	\$266,375,427	100.00%	\$7,610,151

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 2001	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
01	OHIO BOARD OF REGENTS	4,939,150	1.68%	203,002
01	BOWLING GREEN STATE UNIVERSITY	12,210,147	4.16%	501,844
01	UNIVERSITY OF AKRON	14,106,940	4.80%	579,803
01	CENTRAL STATE UNIVERSITY	3,223,055	1.10%	132,469
01	CLEVELAND STATE UNIVERSITY	27,065,403	9.21%	1,112,402
01	UNIVERSITY OF CINCINNATI	48,468,290	16.50%	1,992,072
01	KENT STATE UNIVERSITY	19,389,036	6.60%	796,900
01	WRIGHT STATE UNIVERSITY	16,116,150	5.49%	662,382
01	MIAMI UNIVERSITY	16,899,553	5.75%	694,581
01	OHIO UNIVERSITY	26,142,367	8.90%	1,074,465
01	N.E. OHIO COLLEGE OF MED	863,493	0.29%	35,490
01	MEDICAL COLLEGE OF OHIO	3,269,811	1.11%	134,391
01	CASE WESTERN RESERVE UNIVERSITY	1,135,574	0.39%	46,673
01	OHIO STATE UNIVERSITY	50,111,880	17.06%	2,059,625
01	AGRICULTURAL R & D CENTER	0	0.00%	0
01	SOUTHERN STATE COMM COLLEGE	1,046,223	0.36%	43,000
01	SHAWNEE STATE UNIVERSITY	566,222	0.19%	23,272
01	UNIVERSITY OF TOLEDO	7,434,647	2.53%	305,568
01	YOUNGSTOWN STATE UNIVERSITY	4,297,749	1.46%	176,640
01	RIO GRANDE COMM COLLEGE	929,652	0.32%	38,209
01	WASHINGTON STATE COMM COLLEGE	206,399	0.07%	8,483
01	CINCINNATI STATE TECH COMM COLI	204,777	0.07%	8,416
01	MUSKINGUM AREA TECH COLLEGE	3,160,009	1.08%	129,878
01	HOCKING TECH COLLEGE	2,105,153	0.72%	86,523
01	TERRA STATE COMM COLLEGE	511,434	0.17%	21,020
01	AGRICULTURAL TECH COLLEGE	0	0.00%	0
01	BELMONT TECHNICAL COLLEGE	190,513	0.06%	7,830
01	CENTRAL OHIO TECH COLLEGE	477,057	0.16%	19,607
01	SINCLAIR COMM COLLEGE	3,736,271	1.27%	153,563
01	CUYAHOGA COMM COLLEGE	2,651,037	0.90%	108,959
01	LAKELAND COMM COLLEGE	4,074,035	1.39%	167,445
01	NORTH CENTRAL TECH COLLEGE	734,075	0.25%	30,171
01	LIMA TECHNICAL COLLEGE	331,708	0.11%	13,633
01	NORTHWEST STATE COMM COLLEGE	242,392	0.08%	9,962
01	LORAIN COUNTY COMM COLLEGE	1,306,053	0.44%	53,679
01	COLUMBUS STATE COMM COLLEGE	4,961,462	1.69%	203,919
01	CLARK STATE COMM COLLEGE	312,534	0.11%	12,845
01	JEFFERSON COMM COLLEGE	133,453	0.05%	5,485
01	OWENS STATE COMM COLLEGE	910,166	0.31%	37,408
01	STARK STATE COLLEGE of TECHNOLOG	1,639,392	0.56%	67,380
01	EDISON STATE COMM COLLEGE	851,898	0.29%	35,013
01	MARION TECHNICAL COLLEGE	311,238	0.11%	12,792
01	CAS	8,527	0.00%	350
01	OH EDU TELECOMMUNICATIONS	6,455,166	2.20%	265,311
	TOTAL FOR FY 2001	\$293,730,090	100.00%	\$12,072,462

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 2002	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
02	OHIO BOARD OF REGENTS	2,051,101	0.64%	173,975
02	BOWLING GREEN STATE UNIVERSITY	22,324,550	6.97%	1,893,579
02	UNIVERSITY OF AKRON	15,564,820	4.86%	1,320,215
02	CENTRAL STATE UNIVERSITY	3,345,243	1.05%	283,745
02	CLEVELAND STATE UNIVERSITY	8,515,470	2.66%	722,286
02	UNIVERSITY OF CINCINNATI	36,419,489	11.38%	3,089,118
02	KENT STATE UNIVERSITY	23,363,171	7.30%	1,981,675
02	WRIGHT STATE UNIVERSITY	18,327,281	5.73%	1,554,529
02	MIAMI UNIVERSITY	22,189,130	6.93%	1,882,093
02	OHIO UNIVERSITY	32,795,781	10.25%	2,781,754
02	N.E. OHIO COLLEGE OF MED	1,870,832	0.58%	158,685
02	MEDICAL COLLEGE OF OHIO	7,068,031	2.21%	599,514
02	CASE WESTERN RESERVE UNIVERSITY	1,873,916	0.59%	158,946
02	OHIO STATE UNIVERSITY	50,865,988	15.89%	4,314,477
02	AGRICULTURAL R & D CENTER	0	0.00%	0
02	SOUTHERN STATE COMM COLLEGE	353,938	0.11%	30,021
02	SHAWNEE STATE UNIVERSITY	2,042,202	0.64%	173,221
02	UNIVERSITY OF TOLEDO	8,584,246	2.68%	728,120
02	YOUNGSTOWN STATE UNIVERSITY	4,685,836	1.46%	397,455
02	RIO GRANDE COMM COLLEGE	478,814	0.15%	40,613
02	WASHINGTON STATE COMM COLLEGE	541,489	0.17%	45,929
02	CINCINNATI STATE TECH COMM COLLEGE	1,730,830	0.54%	146,810
02	MUSKINGUM AREA TECH COLLEGE	1,696,144	0.53%	143,868
02	HOCKING TECH COLLEGE	4,603,426	1.44%	390,465
02	TERRA STATE COMM COLLEGE	409,571	0.13%	34,740
02	AGRICULTURAL TECH COLLEGE	0	0.00%	0
02	BELMONT TECHNICAL COLLEGE	2,553	0.00%	217
02	CENTRAL OHIO TECH COLLEGE	119,420	0.04%	10,129
02	SINCLAIR COMM COLLEGE	4,586,127	1.43%	388,997
02	CUYAHOGA COMM COLLEGE	14,583,489	4.56%	1,236,978
02	LAKELAND COMM COLLEGE	926,769	0.29%	78,609
02	NORTH CENTRAL TECH COLLEGE	1,627,767	0.51%	138,068
02	LIMA TECHNICAL COLLEGE	110,867	0.03%	9,404
02	NORTHWEST STATE COMM COLLEGE	1,340,016	0.42%	113,661
02	LORAIN COUNTY COMM COLLEGE	2,305,172	0.72%	195,526
02	COLUMBUS STATE COMM COLLEGE	13,039,516	4.07%	1,106,018
02	CLARK STATE COMM COLLEGE	216,693	0.07%	18,380
02	JEFFERSON COMM COLLEGE	80,193	0.03%	6,802
02	OWENS STATE COMM COLLEGE	3,877,480	1.21%	328,890
02	STARK STATE COLLEGE of TECHNOLOGY	1,916,078	0.60%	162,523
02	EDISON STATE COMM COLLEGE	391,935	0.12%	33,244
02	MARION TECHNICAL COLLEGE	516,058	0.16%	43,772
02	CAS	85,676	0.03%	7,267
02	OH EDU TELECOMMUNICATIONS	2,680,151	0.84%	227,332
	TOTAL FOR FY 2002	\$320,107,260	100.00%	\$27,151,651

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

FISCAL YEAR 2003	INSTITUTION	ALLOCATION OF		
		EXPENDITURE	% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
03	OHIO BOARD OF REGENTS	81,090	0.06%	3,877
03	BOWLING GREEN STATE UNIVERSITY	2,100,511	1.66%	100,416
03	UNIVERSITY OF AKRON	9,073,547	7.16%	433,765
03	CENTRAL STATE UNIVERSITY	1,773,055	1.40%	84,762
03	CLEVELAND STATE UNIVERSITY	1,613,307	1.27%	77,125
03	UNIVERSITY OF CINCINNATI	34,021,549	26.83%	1,626,415
03	KENT STATE UNIVERSITY	4,939,850	3.90%	236,152
03	WRIGHT STATE UNIVERSITY	8,071,205	6.37%	385,848
03	MIAMI UNIVERSITY	2,191,484	1.73%	104,765
03	OHIO UNIVERSITY	2,920,615	2.30%	139,621
03	N.E. OHIO COLLEGE OF MED	246,479	0.19%	11,783
03	MEDICAL COLLEGE OF OHIO	2,297,224	1.81%	109,820
03	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
03	OHIO STATE UNIVERSITY	25,725,975	20.29%	1,229,842
03	AGRICULTURAL R & D CENTER	0	0.00%	0
03	SOUTHERN STATE COMM COLLEGE	79,489	0.06%	3,800
03	SHAWNEE STATE UNIVERSITY	320,299	0.25%	15,312
03	UNIVERSITY OF TOLEDO	6,519,414	5.14%	311,663
03	YOUNGSTOWN STATE UNIVERSITY	3,372,075	2.66%	161,204
03	RIO GRANDE COMM COLLEGE	24,536	0.02%	1,173
03	WASHINGTON STATE COMM COLLEGE	1,019,518	0.80%	48,739
03	CINCINNATI STATE TECH COMM COLLEGE	3,902,106	3.08%	186,542
03	MUSKINGUM AREA TECH COLLEGE	208,496	0.16%	9,967
03	HOCKING TECH COLLEGE	3,656,353	2.88%	174,794
03	TERRA STATE COMM COLLEGE	174,706	0.14%	8,352
03	AGRICULTURAL TECH COLLEGE	0	0.00%	0
03	BELMONT TECHNICAL COLLEGE	21,081	0.02%	1,008
03	CENTRAL OHIO TECH COLLEGE	225,581	0.18%	10,784
03	SINCLAIR COMM COLLEGE	930,271	0.73%	44,472
03	CUYAHOGA COMM COLLEGE	2,719,378	2.14%	130,001
03	LAKELAND COMM COLLEGE	140,648	0.11%	6,724
03	NORTH CENTRAL TECH COLLEGE	117,840	0.09%	5,633
03	LIMA TECHNICAL COLLEGE	1,806	0.00%	86
03	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
03	LORAIN COUNTY COMM COLLEGE	96,512	0.08%	4,614
03	COLUMBUS STATE COMM COLLEGE	103,869	0.08%	4,966
03	CLARK STATE COMM COLLEGE	236,336	0.19%	11,298
03	JEFFERSON COMM COLLEGE	45,848	0.04%	2,192
03	OWENS STATE COMM COLLEGE	1,368,414	1.08%	65,418
03	STARK STATE COLLEGE of TECHNOLOGY	3,812,455	3.01%	182,256
03	EDISON STATE COMM COLLEGE	648,434	0.51%	30,999
03	MARION TECHNICAL COLLEGE	13,823	0.01%	661
03	CAS	N/A	0.00%	0
03	OH EDU TELECOMMUNICATIONS	1,965,422	1.55%	93,958
	TOTAL FOR FY 2003	\$126,780,600	100.00%	\$6,060,803

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2003
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2003

Total 81-03	Institution	Allocation of Gross Interest Expense	Allocation of Total Net Interest Expense	% of Total
Total	BOWLING GREEN STATE UNIVERSITY	\$4,614,891	\$4,185,859	4.4%
Total	UNIVERSITY OF AKRON	\$4,929,546	\$4,471,261	4.7%
Total	CENTRAL STATE UNIVERSITY	\$1,722,704	\$1,562,550	1.6%
Total	CLEVELAND STATE UNIVERSITY	\$6,477,866	\$5,875,639	6.1%
Total	UNIVERSITY OF CINCINNATI	\$14,985,518	\$13,592,362	14.2%
Total	KENT STATE UNIVERSITY	\$6,730,818	\$6,105,075	6.4%
Total	WRIGHT STATE UNIVERSITY	\$6,192,815	\$5,617,088	5.9%
Total	MIAMI UNIVERSITY	\$5,359,787	\$4,861,505	5.1%
Total	OHIO UNIVERSITY	\$7,166,394	\$6,500,157	6.8%
Total	N.E. OHIO COLLEGE OF MED	\$857,722	\$777,982	0.8%
Total	MEDICAL COLLEGE OF OHIO	\$1,827,950	\$1,658,011	1.7%
Total	CASE WESTERN RESERVE UNIVERSITY	\$643,817	\$583,963	0.6%
Total	OHIO STATE UNIVERSITY	\$18,724,126	\$16,983,403	17.7%
Total	AGRICULTURAL R & D CENTER	\$24,185	\$21,936	0.0%
Total	SOUTHERN STATE COMM COLLEGE	\$391,544	\$355,143	0.4%
Total	SHAWNEE STATE UNIVERSITY	\$1,264,215	\$1,146,685	1.2%
Total	UNIVERSITY OF TOLEDO	\$4,562,514	\$4,138,351	4.3%
Total	YOUNGSTOWN STATE UNIVERSITY	\$2,420,918	\$2,195,853	2.3%
Total	RIO GRANDE COMM COLLEGE	\$374,271	\$339,476	0.4%
Total	WASHINGTON STATE COMM COLLEGE	\$448,268	\$406,594	0.4%
Total	CINCINNATI STATE TECH COMM COLLEGE	\$859,495	\$779,590	0.8%
Total	MUSKINGUM AREA TECH COLLEGE	\$465,591	\$422,307	0.4%
Total	HOCKING TECH COLLEGE	\$1,157,635	\$1,050,013	1.1%
Total	TERRA STATE COMM COLLEGE	\$335,921	\$304,691	0.3%
Total	AGRICULTURAL TECH COLLEGE	\$5,777	\$5,240	0.0%
Total	BELMONT TECHNICAL COLLEGE	\$111,574	\$101,201	0.1%
Total	CENTRAL OHIO TECH COLLEGE	\$240,449	\$218,095	0.2%
Total	SINCLAIR COMM COLLEGE	\$1,489,313	\$1,350,856	1.4%
Total	CUYAHOGA COMM COLLEGE	\$2,902,940	\$2,633,063	2.7%
Total	LAKELAND COMM COLLEGE	\$836,626	\$758,848	0.8%
Total	NORTH CENTRAL TECH COLLEGE	\$426,385	\$386,746	0.4%
Total	LIMA TECHNICAL COLLEGE	\$673,197	\$610,612	0.6%
Total	NORTHWEST STATE COMM COLLEGE	\$384,375	\$348,641	0.4%
Total	LORAIN COUNTY COMM COLLEGE	\$569,299	\$516,373	0.5%
Total	COLUMBUS STATE COMM COLLEGE	\$2,191,182	\$1,987,475	2.1%
Total	CLARK STATE COMM COLLEGE	\$424,261	\$384,819	0.4%
Total	JEFFERSON COMM COLLEGE	\$127,920	\$116,027	0.1%
Total	OWENS STATE COMM COLLEGE	\$1,104,676	\$1,001,978	1.0%
Total	STARK STATE COLLEGE of TECHNOLOGY	\$761,156	\$690,394	0.7%
Total	EDISON STATE COMM COLLEGE	\$281,246	\$255,099	0.3%
Total	MARION TECHNICAL COLLEGE	\$118,217	\$107,227	0.1%
Total	CAS	\$9,502	\$8,619	0.0%
Total	OH EDU TELECOMMUNICATIONS	\$605,366	\$549,087	0.6%
	TOTAL FY 1981 to FY 2003	\$105,801,970	\$95,965,896	100.0%