

**COST ALLOCATION PLAN FOR INTEREST EXPENSE ON
HIGHER EDUCATION FACILITIES BONDS
FISCAL YEAR 2005**

**OHIO BOARD OF REGENTS
OFFICE OF BUDGET & RESOURCE PLANNING**

April 2006

OHIO BOARD OF REGENTS

COST ALLOCATION PLAN FOR INTEREST EXPENSES ON HIGHER EDUCATION FACILITIES BONDS

FISCAL YEAR 2005

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 2005 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 2005. Beginning with the Fiscal Year 2004 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-25) 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-25.

Finally, the actual interest expenses are reduced by the amount of the interest earnings for FY 2005 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 2005, 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 2005 the total net interest earnings are \$2,336,551 and the net interest expenses are \$107,034,517.

FY 2005 Gross Interest Earnings

<u>Fund</u>	<u>FY 2005 Interest Earnings</u>
Higher Education Facilities Bond Service Fund	\$29,285
Higher Education Improvement ¹	\$ 2,309,605
Total Gross Interest Earnings	\$ 2,338,890

Allocation of FY 2005 Interest Expense:

1. Total Gross Interest Expense Paid in FY 2005:	\$109,497,403
2. Total Interest Expense Paid for Pre-FY 1981 Issues (Ineligible):	(-0-)
3. Total Interest Expense Paid for Issues from FY 1981 - FY 2005:	\$109,497,403

Allocation to Adjust for Refunding Older Issues

4. Total Interest Expense from #3 Allocated to Pre-FY 1981 Issues Due to Refunding (Ineligible):	(\$126,336)
5. Total Interest Expense from #3 Allocated to Issues from FY 1981- FY 2005 (Eligible):	\$109,371,068

Determination of FY 2005 Net Interest Earnings

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

$$= \$109,371,068 / \$109,497,403 = 0.999$$

7. Proportionate Adjustment of Gross Interest Earnings:

$$= 0.999 \times \$2,338,890 = \$2,336,551$$

Determination of FY 2005 Net Interest Expense

Total Eligible Interest Expense From FY 1981 to FY 2005 (#3):	\$109,371,068
Less Net Interest Earnings (#7):	(\$2,336,551)
FY 2005 Net Interest Expense:	\$ 107,034,517

¹ Pursuant to section 135.21 of the Ohio Revised Code, the Office of Budget and Management has allocated interest earnings of \$2,309,605 to the Higher Education Improvement Fund in FY 2005.

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%
2004A ¹	04/01/04	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2004B ¹	09/23/04	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2004A ²	10/05/04	\$173,975,000	\$0	\$173,975,000	100.0%	0.0%
2005A ¹	03/24/05	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2005B ¹	09/29/05	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2005C ¹	09/29/05	\$49,495,000	\$0	\$49,495,000	100.0%	0.0%
66		\$8,368,445,000	\$1,283,070,000	\$7,085,375,000	84.7%	15.3%

¹ General Obligation Bonds

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

² 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 2005 Interest Payments for Refunded Debt

Issue	Original Date	Total FY 2005 Interest Payments	ADJUSTMENTS				
			Reduction to Original Issue	Original, Net of Reduction	Addition to Older Issue	Source of Addition	Total FY 2005 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	\$0	1992C	\$0
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	\$76,653	1994A	\$76,653
1979A	06/01/79	\$0	\$0	\$0	\$49,683	1994A	\$49,683
1980A	08/01/80	\$0	\$0	\$0	\$225,472	1987B,1995A	\$225,472
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	\$0	1992A	\$0
1984A	01/01/84	\$0	\$0	\$0	\$0	1992A	\$0
1984B	09/01/84	\$0	\$0	\$0	\$0	1992A	\$0
1985A	06/01/85	\$0	\$0	\$0	\$0	1993A	\$0
1986A	02/01/86	\$0	\$0	\$0	\$0	1993A	\$0
1986B	08/01/86	\$0	\$0	\$0	\$59,264	1994A	\$59,264
1987A	04/01/87	\$0	\$0	\$0	\$349,448	1997A	\$349,448
1987B	07/01/87	\$0	\$0	\$0	\$0	1995A	\$0
1988A	01/01/88	\$0	\$0	\$0	\$499,093	1997B	\$499,093
1988B	09/01/88	\$0	\$0	\$0	\$342,551	1997A	\$342,551
1989A	04/01/89	\$0	\$0	\$0	\$386,232	1997A	\$386,232
1989B	12/01/89	\$0	\$0	\$0	\$614,737	1997B	\$614,737
1990A	08/01/90	\$0	\$0	\$0	\$998,870	1998A	\$998,870
1991A	04/01/91	\$0	\$0	\$0	\$1,108,199	1998A	\$1,108,199
1991B	10/01/91	\$0	\$0	\$0	\$1,921,987	2001A	\$1,921,987
1992A	02/01/92	\$0	\$0	\$0	\$2,066,653	2001A	\$2,066,653
1992B	07/01/92	\$0	\$0	\$0	\$1,942,653	2001A	\$1,942,653
1992C	10/01/92	\$0	\$0	\$0	\$1,570,656	2001A	\$1,570,656
1993A	06/01/93	\$0	\$0	\$0	\$0		\$0
1993B	12/01/93	\$0	\$0	\$0	\$2,231,985	2001A	\$2,231,985
1994A	03/01/94	\$0	\$0	\$0	\$0		\$0
1994B	11/01/94	\$224,250	\$0	\$224,250	\$2,417,983	2001A	\$2,642,233
1995A	04/01/95	\$670,800	(\$107,328)	\$563,472	\$2,810,647	2001A	\$3,374,119
1995B	10/01/95	\$670,000	\$0	\$670,000	\$2,769,314	2001A	\$3,439,314
1996A	02/01/96	\$627,813	\$0	\$627,813	\$0		\$627,813
1996B	10/01/96	\$1,170,000	\$0	\$1,170,000	\$2,934,647	2001A	\$4,104,647
1997A	04/01/97	\$1,390,000	(\$651,910)	\$738,090	\$0		\$738,090
1997B	10/01/97	\$1,440,000	(\$527,040)	\$912,960	\$0		\$912,960
1998A	04/01/98	\$1,656,000	(\$702,144)	\$953,856	\$0		\$953,856
1998B	07/01/98	\$1,629,000	\$0	\$1,629,000	\$0		\$1,629,000
1998C	12/01/98	\$1,587,000	\$0	\$1,587,000	\$0		\$1,587,000
1999A	08/01/99	\$1,145,250	\$0	\$1,145,250	\$0		\$1,145,250
2000A ¹	02/01/00	\$5,743,400	\$0	\$5,743,400	\$0		\$5,743,400
2000B ¹	11/01/01	\$2,792,344	\$0	\$2,792,344	\$0		\$2,792,344
2001A ¹	04/01/01	\$6,971,425	\$0	\$6,971,425	\$0		\$6,971,425
2001A ²	04/01/01	\$19,241,900	(\$19,241,900)	\$0	\$0		\$0
2001B ¹	10/01/01	\$7,517,588	\$0	\$7,517,588	\$0		\$7,517,588
2002A ¹	08/15/02	\$7,178,813	\$0	\$7,178,813	\$0		\$7,178,813
2002A ²	08/15/02	\$11,667,221	\$0	\$11,667,221	\$0		\$11,667,221
2002B ¹	02/01/00	\$8,383,196	\$0	\$8,383,196	\$0		\$8,383,196
2002C ¹	02/01/00	\$2,972,775	\$0	\$2,972,775	\$0		\$2,972,775
2003A ¹	06/05/03	\$6,866,325	\$0	\$6,866,325	\$0		\$6,866,325
2003A ²	02/01/03	\$1,803,250	\$0	\$1,803,250	\$0		\$1,803,250
2004A ¹	04/01/04	\$6,589,192	\$0	\$6,589,192	\$0		\$6,589,192
2004B ¹	09/23/04	\$2,610,527	\$0	\$2,610,527	\$0		\$2,610,527
2004A ²	10/05/04	\$2,802,931	\$0	\$2,802,931	\$0		\$2,802,931
2005A ¹	03/24/05	\$0	\$0	\$0	\$0		\$0
2005B ¹	09/29/05	\$0	\$0	\$0	\$0		\$0
2005C ¹	09/29/05	\$0	\$0	\$0	\$0		\$0
66		\$105,351,000	(\$21,230,322)	\$84,120,678	\$25,376,725	\$0	\$109,497,403

¹ General Obligation Bonds

² Lease-Rental Bonds

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1981	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
81	OHIO BOARD OF REGENTS	1,425,624	2.09%	4,716
81	BOWLING GREEN STATE UNIVERSITY	935,066	1.37%	3,093
81	UNIVERSITY OF AKRON	2,402,320	3.52%	7,947
81	CENTRAL STATE UNIVERSITY	573,108	0.84%	1,896
81	CLEVELAND STATE UNIVERSITY	6,042,822	8.87%	19,990
81	UNIVERSITY OF CINCINNATI	14,425,523	21.16%	47,721
81	KENT STATE UNIVERSITY	1,717,836	2.52%	5,683
81	WRIGHT STATE UNIVERSITY	7,297,280	10.71%	24,140
81	MIAMI UNIVERSITY	895,356	1.31%	2,962
81	OHIO UNIVERSITY	275,209	0.40%	910
81	N.E. OHIO COLLEGE OF MED	95,880	0.14%	317
81	MEDICAL COLLEGE OF OHIO	174,258	0.26%	576
81	CASE WESTERN RESERVE UNIVERSITY	266,073	0.39%	880
81	OHIO STATE UNIVERSITY	11,751,240	17.24%	38,874
81	AGRICULTURAL R & D CENTER	104,406	0.15%	345
81	SOUTHERN STATE COMM COLLEGE	217,303	0.32%	719
81	SHAWNEE STATE UNIVERSITY	329,082	0.48%	1,089
81	UNIVERSITY OF TOLEDO	1,762,631	2.59%	5,831
81	YOUNGSTOWN STATE UNIVERSITY	5,639,322	8.27%	18,655
81	RIO GRANDE COMM COLLEGE	725,959	1.07%	2,402
81	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
81	CINCINNATI STATE TECH COMM COLLEGE	7,111	0.01%	24
81	MUSKINGUM AREA TECH COLLEGE	15,414	0.02%	51
81	HOCKING TECH COLLEGE	12,348	0.02%	41
81	TERRA STATE COMM COLLEGE	368,053	0.54%	1,218
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%	4,738
81	CUYAHOGA COMM COLLEGE	6,676,732	9.80%	22,087
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%	65
81	LORAIN COUNTY COMM COLLEGE	1,564	0.00%	5
81	COLUMBUS STATE COMM COLLEGE	1,397,550	2.05%	4,623
81	CLARK STATE COMM COLLEGE	2,200	0.00%	7
81	JEFFERSON COMM COLLEGE	0	0.00%	0
81	OWENS STATE COMM COLLEGE	157,639	0.23%	521
81	STARK STATE COLLEGE of TECHNOLOGY	997,191	1.46%	3,299
81	EDISON STATE COMM COLLEGE	14,069	0.02%	47
81	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1981	\$68,157,801	100.00%	\$225,472

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

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 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

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

THE OHIO BOARD OF REGENTS
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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

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

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1985				
85	OHIO BOARD OF REGENTS	24,991,398	16.43%	0
85	BOWLING GREEN STATE UNIVERSITY	1,881,887	1.24%	0
85	UNIVERSITY OF AKRON	3,263,159	2.15%	0
85	CENTRAL STATE UNIVERSITY	1,547,403	1.02%	0
85	CLEVELAND STATE UNIVERSITY	6,346,688	4.17%	0
85	UNIVERSITY OF CINCINNATI	10,244,465	6.74%	0
85	KENT STATE UNIVERSITY	10,038,118	6.60%	0
85	WRIGHT STATE UNIVERSITY	2,151,335	1.41%	0
85	MIAMI UNIVERSITY	15,221,249	10.01%	0
85	OHIO UNIVERSITY	10,723,665	7.05%	0
85	N.E. OHIO COLLEGE OF MED	608,704	0.40%	0
85	MEDICAL COLLEGE OF OHIO	638,499	0.42%	0
85	CASE WESTERN RESERVE UNIVERSITY	2,024,212	1.33%	0
85	OHIO STATE UNIVERSITY	17,849,556	11.74%	0
85	AGRICULTURAL R & D CENTER	189,639	0.12%	0
85	SOUTHERN STATE COMM COLLEGE	2,884,582	1.90%	0
85	SHAWNEE STATE UNIVERSITY	866,554	0.57%	0
85	UNIVERSITY OF TOLEDO	2,559,410	1.68%	0
85	YOUNGSTOWN STATE UNIVERSITY	14,753,593	9.70%	0
85	RIO GRANDE COMM COLLEGE	957,629	0.63%	0
85	WASHINGTON STATE COMM COLLEGE	340,217	0.22%	0
85	CINCINNATI STATE TECH COMM COLLEGE	1,000,171	0.66%	0
85	MUSKINGUM AREA TECH COLLEGE	202,743	0.13%	0
85	HOCKING TECH COLLEGE	631,335	0.42%	0
85	TERRA STATE COMM COLLEGE	2,268,504	1.49%	0
85	AGRICULTURAL TECH COLLEGE	497,067	0.33%	0
85	BELMONT TECHNICAL COLLEGE	976,401	0.64%	0
85	CENTRAL OHIO TECH COLLEGE	527,026	0.35%	0
85	SINCLAIR COMM COLLEGE	7,336,185	4.82%	0
85	CUYAHOGA COMM COLLEGE	4,787,898	3.15%	0
85	LAKELAND COMM COLLEGE	282,897	0.19%	0
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%	0
85	COLUMBUS STATE COMM COLLEGE	1,252,600	0.82%	0
85	CLARK STATE COMM COLLEGE	49,155	0.03%	0
85	JEFFERSON COMM COLLEGE	350,357	0.23%	0
85	OWENS STATE COMM COLLEGE	210,902	0.14%	0
85	STARK STATE COLLEGE of TECHNOLOGY	742,895	0.49%	0
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%	\$0

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

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

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1987	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
87	OHIO BOARD OF REGENTS	25,810,613	14.19%	58,014
87	BOWLING GREEN STATE UNIVERSITY	2,165,703	1.19%	4,868
87	UNIVERSITY OF AKRON	5,910,340	3.25%	13,285
87	CENTRAL STATE UNIVERSITY	6,152,694	3.38%	13,829
87	CLEVELAND STATE UNIVERSITY	12,154,842	6.68%	27,320
87	UNIVERSITY OF CINCINNATI	22,307,572	12.27%	50,141
87	KENT STATE UNIVERSITY	5,724,527	3.15%	12,867
87	WRIGHT STATE UNIVERSITY	4,605,294	2.53%	10,351
87	MIAMI UNIVERSITY	4,724,142	2.60%	10,618
87	OHIO UNIVERSITY	5,850,256	3.22%	13,150
87	N.E. OHIO COLLEGE OF MED	2,921,311	1.61%	6,566
87	MEDICAL COLLEGE OF OHIO	6,090,529	3.35%	13,690
87	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
87	OHIO STATE UNIVERSITY	34,169,500	18.79%	76,803
87	AGRICULTURAL R & D CENTER	4,828,546	2.66%	10,853
87	SOUTHERN STATE COMM COLLEGE	227,198	0.12%	511
87	SHAWNEE STATE UNIVERSITY	1,214,314	0.67%	2,729
87	UNIVERSITY OF TOLEDO	9,822,532	5.40%	22,078
87	YOUNGSTOWN STATE UNIVERSITY	5,496,567	3.02%	12,355
87	RIO GRANDE COMM COLLEGE	216,036	0.12%	486
87	WASHINGTON STATE COMM COLLEGE	16,916	0.01%	38
87	CINCINNATI STATE TECH COMM COLLEGE	488,149	0.27%	1,097
87	MUSKINGUM AREA TECH COLLEGE	66,410	0.04%	149
87	HOCKING TECH COLLEGE	207,749	0.11%	467
87	TERRA STATE COMM COLLEGE	236,301	0.13%	531
87	AGRICULTURAL TECH COLLEGE	816,723	0.45%	1,836
87	BELMONT TECHNICAL COLLEGE	0	0.00%	0
87	CENTRAL OHIO TECH COLLEGE	2,180	0.00%	5
87	SINCLAIR COMM COLLEGE	4,041,170	2.22%	9,083
87	CUYAHOGA COMM COLLEGE	10,266,813	5.65%	23,077
87	LAKELAND COMM COLLEGE	903,906	0.50%	2,032
87	NORTH CENTRAL TECH COLLEGE	136,314	0.07%	306
87	LIMA TECHNICAL COLLEGE	344,403	0.19%	774
87	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
87	LORAIN COUNTY COMM COLLEGE	492,446	0.27%	1,107
87	COLUMBUS STATE COMM COLLEGE	1,117,381	0.61%	2,512
87	CLARK STATE COMM COLLEGE	373,052	0.21%	839
87	JEFFERSON COMM COLLEGE	254,940	0.14%	573
87	OWENS STATE COMM COLLEGE	1,010,567	0.56%	2,271
87	STARK STATE COLLEGE of TECHNOLOGY	501,079	0.28%	1,126
87	EDISON STATE COMM COLLEGE	146,250	0.08%	329
87	MARION TECHNICAL COLLEGE	0	0.00%	0
87	CAS	20,934	0.01%	47
TOTAL FOR FY 1987		\$181,836,199	100.00%	\$408,712

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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1988	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
88	OHIO BOARD OF REGENTS	27,154,071	16.32%	61,083
88	BOWLING GREEN STATE UNIVERSITY	5,567,355	3.35%	12,524
88	UNIVERSITY OF AKRON	5,909,194	3.55%	13,293
88	CENTRAL STATE UNIVERSITY	3,183,186	1.91%	7,161
88	CLEVELAND STATE UNIVERSITY	6,574,290	3.95%	14,789
88	UNIVERSITY OF CINCINNATI	28,317,723	17.02%	63,700
88	KENT STATE UNIVERSITY	5,797,408	3.48%	13,041
88	WRIGHT STATE UNIVERSITY	7,276,326	4.37%	16,368
88	MIAMI UNIVERSITY	3,259,236	1.96%	7,332
88	OHIO UNIVERSITY	5,099,649	3.06%	11,472
88	N.E. OHIO COLLEGE OF MED	3,465,083	2.08%	7,795
88	MEDICAL COLLEGE OF OHIO	2,320,972	1.39%	5,221
88	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
88	OHIO STATE UNIVERSITY	17,153,610	10.31%	38,587
88	AGRICULTURAL R & D CENTER	690,275	0.41%	1,553
88	SOUTHERN STATE COMM COLLEGE	74,432	0.04%	167
88	SHAWNEE STATE UNIVERSITY	2,347,849	1.41%	5,281
88	UNIVERSITY OF TOLEDO	5,618,618	3.38%	12,639
88	YOUNGSTOWN STATE UNIVERSITY	3,738,907	2.25%	8,411
88	RIO GRANDE COMM COLLEGE	2,029,325	1.22%	4,565
88	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
88	CINCINNATI STATE TECH COMM COLLEGE	1,733,809	1.04%	3,900
88	MUSKINGUM AREA TECH COLLEGE	7,099	0.00%	16
88	HOCKING TECH COLLEGE	892,153	0.54%	2,007
88	TERRA STATE COMM COLLEGE	39,008	0.02%	88
88	AGRICULTURAL TECH COLLEGE	376,417	0.23%	847
88	BELMONT TECHNICAL COLLEGE	111,281	0.07%	250
88	CENTRAL OHIO TECH COLLEGE	1,345	0.00%	3
88	SINCLAIR COMM COLLEGE	8,515,808	5.12%	19,156
88	CUYAHOGA COMM COLLEGE	3,051,397	1.83%	6,864
88	LAKELAND COMM COLLEGE	3,549,599	2.13%	7,985
88	NORTH CENTRAL TECH COLLEGE	1,817,062	1.09%	4,087
88	LIMA TECHNICAL COLLEGE	589,714	0.35%	1,327
88	NORTHWEST STATE COMM COLLEGE	790,025	0.47%	1,777
88	LORAIN COUNTY COMM COLLEGE	2,624,239	1.58%	5,903
88	COLUMBUS STATE COMM COLLEGE	1,118,207	0.67%	2,515
88	CLARK STATE COMM COLLEGE	209,629	0.13%	472
88	JEFFERSON COMM COLLEGE	277,520	0.17%	624
88	OWENS STATE COMM COLLEGE	3,042,535	1.83%	6,844
88	STARK STATE COLLEGE of TECHNOLOGY	272,919	0.16%	614
88	EDISON STATE COMM COLLEGE	1,804,691	1.08%	4,060
88	MARION TECHNICAL COLLEGE	0	0.00%	0
88	CAS	0	0.00%	0
	TOTAL FOR FY 1988	\$166,401,966	100.00%	\$374,320

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1989	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
89	OHIO BOARD OF REGENTS	31,654,888	18.22%	111,523
89	BOWLING GREEN STATE UNIVERSITY	4,884,705	2.81%	17,209
89	UNIVERSITY OF AKRON	12,489,481	7.19%	44,001
89	CENTRAL STATE UNIVERSITY	3,385,907	1.95%	11,929
89	CLEVELAND STATE UNIVERSITY	14,614,895	8.41%	51,489
89	UNIVERSITY OF CINCINNATI	27,982,944	16.10%	98,586
89	KENT STATE UNIVERSITY	8,384,359	4.83%	29,539
89	WRIGHT STATE UNIVERSITY	7,457,807	4.29%	26,274
89	MIAMI UNIVERSITY	2,617,455	1.51%	9,221
89	OHIO UNIVERSITY	7,887,640	4.54%	27,789
89	N.E. OHIO COLLEGE OF MED	68,006	0.04%	240
89	MEDICAL COLLEGE OF OHIO	6,036,254	3.47%	21,266
89	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
89	OHIO STATE UNIVERSITY	8,215,836	4.73%	28,945
89	AGRICULTURAL R & D CENTER	132,921	0.08%	468
89	SOUTHERN STATE COMM COLLEGE	76,997	0.04%	271
89	SHAWNEE STATE UNIVERSITY	1,892,579	1.09%	6,668
89	UNIVERSITY OF TOLEDO	2,410,830	1.39%	8,494
89	YOUNGSTOWN STATE UNIVERSITY	10,661,079	6.14%	37,560
89	RIO GRANDE COMM COLLEGE	1,803,086	1.04%	6,352
89	WASHINGTON STATE COMM COLLEGE	590,912	0.34%	2,082
89	CINCINNATI STATE TECH COMM COLLEGE	948,647	0.55%	3,342
89	MUSKINGUM AREA TECH COLLEGE	65,287	0.04%	230
89	HOCKING TECH COLLEGE	250,195	0.14%	881
89	TERRA STATE COMM COLLEGE	23,939	0.01%	84
89	AGRICULTURAL TECH COLLEGE	4,541	0.00%	16
89	BELMONT TECHNICAL COLLEGE	226,788	0.13%	799
89	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
89	SINCLAIR COMM COLLEGE	2,576,733	1.48%	9,078
89	CUYAHOGA COMM COLLEGE	3,036,396	1.75%	10,697
89	LAKELAND COMM COLLEGE	462,896	0.27%	1,631
89	NORTH CENTRAL TECH COLLEGE	1,951,440	1.12%	6,875
89	LIMA TECHNICAL COLLEGE	251	0.00%	1
89	NORTHWEST STATE COMM COLLEGE	4,042,921	2.33%	14,244
89	LORAIN COUNTY COMM COLLEGE	1,024,343	0.59%	3,609
89	COLUMBUS STATE COMM COLLEGE	1,509,081	0.87%	5,317
89	CLARK STATE COMM COLLEGE	194,189	0.11%	684
89	JEFFERSON COMM COLLEGE	1,482,453	0.85%	5,223
89	OWENS STATE COMM COLLEGE	573,665	0.33%	2,021
89	STARK STATE COLLEGE of TECHNOLOGY	150,411	0.09%	530
89	EDISON STATE COMM COLLEGE	1,984,926	1.14%	6,993
89	MARION TECHNICAL COLLEGE	0	0.00%	0
89	CAS	0	0.00%	0
TOTAL FOR FY 1989		\$173,757,683	100.00%	\$612,161

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1990	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
90	OHIO BOARD OF REGENTS	46,060,324	25.68%	200,129
90	BOWLING GREEN STATE UNIVERSITY	1,957,523	1.09%	8,505
90	UNIVERSITY OF AKRON	11,870,023	6.62%	51,574
90	CENTRAL STATE UNIVERSITY	2,059,283	1.15%	8,947
90	CLEVELAND STATE UNIVERSITY	19,204,296	10.71%	83,441
90	UNIVERSITY OF CINCINNATI	8,750,338	4.88%	38,020
90	KENT STATE UNIVERSITY	4,714,230	2.63%	20,483
90	WRIGHT STATE UNIVERSITY	11,637,805	6.49%	50,565
90	MIAMI UNIVERSITY	8,010,841	4.47%	34,807
90	OHIO UNIVERSITY	7,250,332	4.04%	31,502
90	N.E. OHIO COLLEGE OF MED	360,991	0.20%	1,568
90	MEDICAL COLLEGE OF OHIO	369,902	0.21%	1,607
90	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
90	OHIO STATE UNIVERSITY	18,696,629	10.42%	81,235
90	AGRICULTURAL R & D CENTER	52,276	0.03%	227
90	SOUTHERN STATE COMM COLLEGE	55,517	0.03%	241
90	SHAWNEE STATE UNIVERSITY	3,015,508	1.68%	13,102
90	UNIVERSITY OF TOLEDO	5,288,253	2.95%	22,977
90	YOUNGSTOWN STATE UNIVERSITY	5,299,579	2.95%	23,026
90	RIO GRANDE COMM COLLEGE	772,248	0.43%	3,355
90	WASHINGTON STATE COMM COLLEGE	2,204,939	1.23%	9,580
90	CINCINNATI STATE TECH COMM COLLEGE	1,458,834	0.81%	6,339
90	MUSKINGUM AREA TECH COLLEGE	286,633	0.16%	1,245
90	HOCKING TECH COLLEGE	500,691	0.28%	2,175
90	TERRA STATE COMM COLLEGE	596,067	0.33%	2,590
90	AGRICULTURAL TECH COLLEGE	250	0.00%	1
90	BELMONT TECHNICAL COLLEGE	2,078,122	1.16%	9,029
90	CENTRAL OHIO TECH COLLEGE	6,077	0.00%	26
90	SINCLAIR COMM COLLEGE	4,485,753	2.50%	19,490
90	CUYAHOGA COMM COLLEGE	3,896,050	2.17%	16,928
90	LAKELAND COMM COLLEGE	252,040	0.14%	1,095
90	NORTH CENTRAL TECH COLLEGE	18,539	0.01%	81
90	LIMA TECHNICAL COLLEGE	32,572	0.02%	142
90	NORTHWEST STATE COMM COLLEGE	939,907	0.52%	4,084
90	LORAIN COUNTY COMM COLLEGE	883,707	0.49%	3,840
90	COLUMBUS STATE COMM COLLEGE	238,823	0.13%	1,038
90	CLARK STATE COMM COLLEGE	637,983	0.36%	2,772
90	JEFFERSON COMM COLLEGE	716,135	0.40%	3,112
90	OWENS STATE COMM COLLEGE	1,620,393	0.90%	7,040
90	STARK STATE COLLEGE of TECHNOLOGY	2,591,214	1.44%	11,259
90	EDISON STATE COMM COLLEGE	479,912	0.27%	2,085
90	MARION TECHNICAL COLLEGE	5,680	0.00%	25
90	CAS	0	0.00%	0
	TOTAL FOR FY 1990	\$179,356,219	100.00%	\$779,289

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1991	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
91	OHIO BOARD OF REGENTS	27,189,612	13.61%	221,758
91	BOWLING GREEN STATE UNIVERSITY	8,919,808	4.46%	72,750
91	UNIVERSITY OF AKRON	14,016,089	7.01%	114,315
91	CENTRAL STATE UNIVERSITY	3,352,481	1.68%	27,343
91	CLEVELAND STATE UNIVERSITY	36,913,140	18.47%	301,063
91	UNIVERSITY OF CINCINNATI	12,700,615	6.36%	103,586
91	KENT STATE UNIVERSITY	7,401,384	3.70%	60,366
91	WRIGHT STATE UNIVERSITY	7,953,139	3.98%	64,866
91	MIAMI UNIVERSITY	1,364,156	0.68%	11,126
91	OHIO UNIVERSITY	8,126,656	4.07%	66,281
91	N.E. OHIO COLLEGE OF MED	1,200,879	0.60%	9,794
91	MEDICAL COLLEGE OF OHIO	670,523	0.34%	5,469
91	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
91	OHIO STATE UNIVERSITY	25,870,854	12.95%	211,003
91	AGRICULTURAL R & D CENTER	0	0.00%	0
91	SOUTHERN STATE COMM COLLEGE	251,143	0.13%	2,048
91	SHAWNEE STATE UNIVERSITY	6,447,651	3.23%	52,587
91	UNIVERSITY OF TOLEDO	6,573,676	3.29%	53,615
91	YOUNGSTOWN STATE UNIVERSITY	3,687,675	1.85%	30,077
91	RIO GRANDE COMM COLLEGE	1,769,200	0.89%	14,430
91	WASHINGTON STATE COMM COLLEGE	7,323,937	3.67%	59,734
91	CINCINNATI STATE TECH COMM COLLEGE	569,439	0.28%	4,644
91	MUSKINGUM AREA TECH COLLEGE	289,161	0.14%	2,358
91	HOCKING TECH COLLEGE	522,155	0.26%	4,259
91	TERRA STATE COMM COLLEGE	125,133	0.06%	1,021
91	AGRICULTURAL TECH COLLEGE	0	0.00%	0
91	BELMONT TECHNICAL COLLEGE	1,199,726	0.60%	9,785
91	CENTRAL OHIO TECH COLLEGE	125,931	0.06%	1,027
91	SINCLAIR COMM COLLEGE	302,756	0.15%	2,469
91	CUYAHOGA COMM COLLEGE	5,544,896	2.77%	45,224
91	LAKELAND COMM COLLEGE	579,953	0.29%	4,730
91	NORTH CENTRAL TECH COLLEGE	285,572	0.14%	2,329
91	LIMA TECHNICAL COLLEGE	476,870	0.24%	3,889
91	NORTHWEST STATE COMM COLLEGE	263,637	0.13%	2,150
91	LORAIN COUNTY COMM COLLEGE	638,586	0.32%	5,208
91	COLUMBUS STATE COMM COLLEGE	1,230,365	0.62%	10,035
91	CLARK STATE COMM COLLEGE	983,766	0.49%	8,024
91	JEFFERSON COMM COLLEGE	104,893	0.05%	856
91	OWENS STATE COMM COLLEGE	2,181,044	1.09%	17,789
91	STARK STATE COLLEGE of TECHNOLOGY	2,423,759	1.21%	19,768
91	EDISON STATE COMM COLLEGE	224,145	0.11%	1,828
91	MARION TECHNICAL COLLEGE	25,420	0.01%	207
91	CAS	0	0.00%	0
	TOTAL FOR FY 1991	\$199,829,825	100.00%	\$1,629,811

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1992	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
92	OHIO BOARD OF REGENTS	35,711,075	13.14%	596,811
92	BOWLING GREEN STATE UNIVERSITY	14,842,700	5.46%	248,054
92	UNIVERSITY OF AKRON	8,741,336	3.22%	146,087
92	CENTRAL STATE UNIVERSITY	7,467,461	2.75%	124,798
92	CLEVELAND STATE UNIVERSITY	18,642,595	6.86%	311,559
92	UNIVERSITY OF CINCINNATI	16,811,518	6.18%	280,957
92	KENT STATE UNIVERSITY	12,424,783	4.57%	207,645
92	WRIGHT STATE UNIVERSITY	11,585,969	4.26%	193,627
92	MIAMI UNIVERSITY	6,125,511	2.25%	102,371
92	OHIO UNIVERSITY	10,222,446	3.76%	170,840
92	N.E. OHIO COLLEGE OF MED	6,621,257	2.44%	110,656
92	MEDICAL COLLEGE OF OHIO	897,211	0.33%	14,994
92	CASE WESTERN RESERVE UNIVERSITY	12,028,500	4.43%	201,023
92	OHIO STATE UNIVERSITY	51,356,309	18.89%	858,277
92	AGRICULTURAL R & D CENTER	58,888	0.02%	984
92	SOUTHERN STATE COMM COLLEGE	361,171	0.13%	6,036
92	SHAWNEE STATE UNIVERSITY	6,753,173	2.48%	112,860
92	UNIVERSITY OF TOLEDO	10,013,655	3.68%	167,350
92	YOUNGSTOWN STATE UNIVERSITY	4,632,558	1.70%	77,420
92	RIO GRANDE COMM COLLEGE	1,247,259	0.46%	20,844
92	WASHINGTON STATE COMM COLLEGE	1,220,372	0.45%	20,395
92	CINCINNATI STATE TECH COMM COLLEGE	1,611,885	0.59%	26,938
92	MUSKINGUM AREA TECH COLLEGE	3,295,751	1.21%	55,079
92	HOCKING TECH COLLEGE	423,586	0.16%	7,079
92	TERRA STATE COMM COLLEGE	1,261,256	0.46%	21,078
92	AGRICULTURAL TECH COLLEGE	0	0.00%	0
92	BELMONT TECHNICAL COLLEGE	142,415	0.05%	2,380
92	CENTRAL OHIO TECH COLLEGE	2,334,419	0.86%	39,013
92	SINCLAIR COMM COLLEGE	3,822,364	1.41%	63,880
92	CUYAHOGA COMM COLLEGE	5,518,256	2.03%	92,222
92	LAKELAND COMM COLLEGE	2,047,260	0.75%	34,214
92	NORTH CENTRAL TECH COLLEGE	147,428	0.05%	2,464
92	LIMA TECHNICAL COLLEGE	245,304	0.09%	4,100
92	NORTHWEST STATE COMM COLLEGE	117,290	0.04%	1,960
92	LORAIN COUNTY COMM COLLEGE	1,549,471	0.57%	25,895
92	COLUMBUS STATE COMM COLLEGE	5,729,121	2.11%	95,746
92	CLARK STATE COMM COLLEGE	2,826,250	1.04%	47,233
92	JEFFERSON COMM COLLEGE	18,926	0.01%	316
92	OWENS STATE COMM COLLEGE	1,123,370	0.41%	18,774
92	STARK STATE COLLEGE of TECHNOLOGY	1,756,229	0.65%	29,350
92	EDISON STATE COMM COLLEGE	45,365	0.02%	758
92	MARION TECHNICAL COLLEGE	40,009	0.01%	669
92	CAS	0	0.00%	0
	TOTAL FOR FY 1992	\$271,821,702	100.00%	\$4,542,739

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1993	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
93	OHIO BOARD OF REGENTS	19,006,744	8.08%	283,849
93	BOWLING GREEN STATE UNIVERSITY	9,612,507	4.09%	143,554
93	UNIVERSITY OF AKRON	28,377,441	12.06%	423,792
93	CENTRAL STATE UNIVERSITY	8,520,604	3.62%	127,248
93	CLEVELAND STATE UNIVERSITY	3,741,302	1.59%	55,873
93	UNIVERSITY OF CINCINNATI	18,257,263	7.76%	272,656
93	KENT STATE UNIVERSITY	6,903,141	2.93%	103,092
93	WRIGHT STATE UNIVERSITY	7,754,873	3.30%	115,812
93	MIAMI UNIVERSITY	9,100,198	3.87%	135,903
93	OHIO UNIVERSITY	10,073,654	4.28%	150,441
93	N.E. OHIO COLLEGE OF MED	7,729,266	3.29%	115,430
93	MEDICAL COLLEGE OF OHIO	3,355,958	1.43%	50,118
93	CASE WESTERN RESERVE UNIVERSITY	2,002,025	0.85%	29,898
93	OHIO STATE UNIVERSITY	43,697,250	18.57%	652,580
93	AGRICULTURAL R & D CENTER	753	0.00%	11
93	SOUTHERN STATE COMM COLLEGE	222,146	0.09%	3,318
93	SHAWNEE STATE UNIVERSITY	4,898,599	2.08%	73,156
93	UNIVERSITY OF TOLEDO	3,926,671	1.67%	58,641
93	YOUNGSTOWN STATE UNIVERSITY	2,767,495	1.18%	41,330
93	RIO GRANDE COMM COLLEGE	2,273,883	0.97%	33,958
93	WASHINGTON STATE COMM COLLEGE	559,109	0.24%	8,350
93	CINCINNATI STATE TECH COMM COLLEGE	2,248,862	0.96%	33,585
93	MUSKINGUM AREA TECH COLLEGE	1,178,093	0.50%	17,594
93	HOCKING TECH COLLEGE	128,758	0.05%	1,923
93	TERRA STATE COMM COLLEGE	419,744	0.18%	6,269
93	AGRICULTURAL TECH COLLEGE	0	0.00%	0
93	BELMONT TECHNICAL COLLEGE	507,330	0.22%	7,577
93	CENTRAL OHIO TECH COLLEGE	3,863,291	1.64%	57,695
93	SINCLAIR COMM COLLEGE	5,313,441	2.26%	79,352
93	CUYAHOGA COMM COLLEGE	6,083,483	2.59%	90,851
93	LAKELAND COMM COLLEGE	2,349,790	1.00%	35,092
93	NORTH CENTRAL TECH COLLEGE	445,504	0.19%	6,653
93	LIMA TECHNICAL COLLEGE	2,469,517	1.05%	36,880
93	NORTHWEST STATE COMM COLLEGE	41,015	0.02%	613
93	LORAIN COUNTY COMM COLLEGE	1,708,690	0.73%	25,518
93	COLUMBUS STATE COMM COLLEGE	9,851,829	4.19%	147,128
93	CLARK STATE COMM COLLEGE	3,360,678	1.43%	50,189
93	JEFFERSON COMM COLLEGE	908,277	0.39%	13,564
93	OWENS STATE COMM COLLEGE	243,717	0.10%	3,640
93	STARK STATE COLLEGE of TECHNOLOGY	276,076	0.12%	4,123
93	EDISON STATE COMM COLLEGE	25,428	0.01%	380
93	MARION TECHNICAL COLLEGE	1,019,580	0.43%	15,227
93	CAS	29,801	0.01%	445
	TOTAL FOR FY 1993	\$235,253,786	100.00%	\$3,513,309

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1994	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
94	OHIO BOARD OF REGENTS	8,034,283	3.06%	68,254
94	BOWLING GREEN STATE UNIVERSITY	13,714,114	5.22%	116,507
94	UNIVERSITY OF AKRON	18,313,182	6.97%	155,578
94	CENTRAL STATE UNIVERSITY	4,975,576	1.89%	42,269
94	CLEVELAND STATE UNIVERSITY	7,684,884	2.93%	65,286
94	UNIVERSITY OF CINCINNATI	30,001,254	11.42%	254,873
94	KENT STATE UNIVERSITY	8,876,197	3.38%	75,407
94	WRIGHT STATE UNIVERSITY	15,646,828	5.96%	132,926
94	MIAMI UNIVERSITY	9,116,177	3.47%	77,446
94	OHIO UNIVERSITY	16,613,674	6.32%	141,140
94	N.E. OHIO COLLEGE OF MED	4,701,391	1.79%	39,940
94	MEDICAL COLLEGE OF OHIO	3,032,839	1.15%	25,765
94	CASE WESTERN RESERVE UNIVERSITY	717,457	0.27%	6,095
94	OHIO STATE UNIVERSITY	48,012,877	18.27%	407,888
94	AGRICULTURAL R & D CENTER	0	0.00%	0
94	SOUTHERN STATE COMM COLLEGE	1,797,138	0.68%	15,267
94	SHAWNEE STATE UNIVERSITY	8,988,461	3.42%	76,361
94	UNIVERSITY OF TOLEDO	12,705,361	4.84%	107,937
94	YOUNGSTOWN STATE UNIVERSITY	3,353,270	1.28%	28,487
94	RIO GRANDE COMM COLLEGE	931,862	0.35%	7,917
94	WASHINGTON STATE COMM COLLEGE	518,885	0.20%	4,408
94	CINCINNATI STATE TECH COMM COLLEGE	7,599,681	2.89%	64,562
94	MUSKINGUM AREA TECH COLLEGE	1,411,363	0.54%	11,990
94	HOCKING TECH COLLEGE	1,085,137	0.41%	9,219
94	TERRA STATE COMM COLLEGE	615,887	0.23%	5,232
94	AGRICULTURAL TECH COLLEGE	0	0.00%	0
94	BELMONT TECHNICAL COLLEGE	220,333	0.08%	1,872
94	CENTRAL OHIO TECH COLLEGE	357,158	0.14%	3,034
94	SINCLAIR COMM COLLEGE	3,946,892	1.50%	33,530
94	CUYAHOGA COMM COLLEGE	3,618,305	1.38%	30,739
94	LAKELAND COMM COLLEGE	3,760,911	1.43%	31,950
94	NORTH CENTRAL TECH COLLEGE	5,962,136	2.27%	50,651
94	LIMA TECHNICAL COLLEGE	1,063,525	0.40%	9,035
94	NORTHWEST STATE COMM COLLEGE	297,554	0.11%	2,528
94	LORAIN COUNTY COMM COLLEGE	2,627,362	1.00%	22,320
94	COLUMBUS STATE COMM COLLEGE	1,872,525	0.71%	15,908
94	CLARK STATE COMM COLLEGE	293,569	0.11%	2,494
94	JEFFERSON COMM COLLEGE	463,979	0.18%	3,942
94	OWENS STATE COMM COLLEGE	3,914,074	1.49%	33,252
94	STARK STATE COLLEGE of TECHNOLOGY	2,583,635	0.98%	21,949
94	EDISON STATE COMM COLLEGE	2,698,318	1.03%	22,923
94	MARION TECHNICAL COLLEGE	587,733	0.22%	4,993
94	CAS	12,966	0.00%	110
	TOTAL FOR FY 1994	\$262,728,753	100.00%	\$2,231,985

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1995	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
95	OHIO BOARD OF REGENTS	3,674,499	1.35%	58,437
95	BOWLING GREEN STATE UNIVERSITY	8,009,446	2.94%	127,377
95	UNIVERSITY OF AKRON	10,986,036	4.04%	174,714
95	CENTRAL STATE UNIVERSITY	3,174,337	1.17%	50,482
95	CLEVELAND STATE UNIVERSITY	17,683,949	6.50%	281,233
95	UNIVERSITY OF CINCINNATI	49,678,579	18.25%	790,054
95	KENT STATE UNIVERSITY	8,140,196	2.99%	129,456
95	WRIGHT STATE UNIVERSITY	13,626,681	5.01%	216,709
95	MIAMI UNIVERSITY	7,467,554	2.74%	118,759
95	OHIO UNIVERSITY	20,726,998	7.61%	329,628
95	N.E. OHIO COLLEGE OF MED	798,712	0.29%	12,702
95	MEDICAL COLLEGE OF OHIO	2,134,731	0.78%	33,949
95	CASE WESTERN RESERVE UNIVERSITY	569,435	0.21%	9,056
95	OHIO STATE UNIVERSITY	41,905,938	15.39%	666,443
95	AGRICULTURAL R & D CENTER	0	0.00%	0
95	SOUTHERN STATE COMM COLLEGE	785,694	0.29%	12,495
95	SHAWNEE STATE UNIVERSITY	9,212,478	3.38%	146,509
95	UNIVERSITY OF TOLEDO	21,864,090	8.03%	347,711
95	YOUNGSTOWN STATE UNIVERSITY	5,319,078	1.95%	84,591
95	RIO GRANDE COMM COLLEGE	688,448	0.25%	10,949
95	WASHINGTON STATE COMM COLLEGE	2,463,233	0.90%	39,174
95	CINCINNATI STATE TECH COMM COLLEGE	3,475,549	1.28%	55,273
95	MUSKINGUM AREA TECH COLLEGE	257,561	0.09%	4,096
95	HOCKING TECH COLLEGE	3,685,091	1.35%	58,605
95	TERRA STATE COMM COLLEGE	3,415,335	1.25%	54,315
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%	6,842
95	SINCLAIR COMM COLLEGE	3,345,335	1.23%	53,202
95	CUYAHOGA COMM COLLEGE	2,494,740	0.92%	39,675
95	LAKELAND COMM COLLEGE	5,461,117	2.01%	86,850
95	NORTH CENTRAL TECH COLLEGE	4,306,851	1.58%	68,493
95	LIMA TECHNICAL COLLEGE	4,126,993	1.52%	65,633
95	NORTHWEST STATE COMM COLLEGE	168,787	0.06%	2,684
95	LORAIN COUNTY COMM COLLEGE	1,738,599	0.64%	27,649
95	COLUMBUS STATE COMM COLLEGE	2,179,222	0.80%	34,657
95	CLARK STATE COMM COLLEGE	2,092,404	0.77%	33,276
95	JEFFERSON COMM COLLEGE	343,407	0.13%	5,461
95	OWENS STATE COMM COLLEGE	444,179	0.16%	7,064
95	STARK STATE COLLEGE of TECHNOLOGY	2,591,104	0.95%	41,207
95	EDISON STATE COMM COLLEGE	2,646,027	0.97%	42,081
95	MARION TECHNICAL COLLEGE	113,222	0.04%	1,801
95	CAS	0	0.00%	0
TOTAL FOR FY 1995		\$272,225,888	100.00%	\$4,329,293

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1996	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
96	OHIO BOARD OF REGENTS	2,048,989	0.70%	38,795
96	BOWLING GREEN STATE UNIVERSITY	8,201,484	2.81%	155,286
96	UNIVERSITY OF AKRON	10,889,248	3.74%	206,176
96	CENTRAL STATE UNIVERSITY	6,605,962	2.27%	125,077
96	CLEVELAND STATE UNIVERSITY	27,768,497	9.53%	525,766
96	UNIVERSITY OF CINCINNATI	46,687,062	16.02%	883,968
96	KENT STATE UNIVERSITY	19,562,320	6.71%	370,391
96	WRIGHT STATE UNIVERSITY	7,979,274	2.74%	151,079
96	MIAMI UNIVERSITY	14,448,550	4.96%	273,567
96	OHIO UNIVERSITY	12,787,425	4.39%	242,116
96	N.E. OHIO COLLEGE OF MED	901,224	0.31%	17,064
96	MEDICAL COLLEGE OF OHIO	11,172,015	3.83%	211,530
96	CASE WESTERN RESERVE UNIVERSITY	311,833	0.11%	5,904
96	OHIO STATE UNIVERSITY	41,398,371	14.20%	783,832
96	AGRICULTURAL R & D CENTER	0	0.00%	0
96	SOUTHERN STATE COMM COLLEGE	130,208	0.04%	2,465
96	SHAWNEE STATE UNIVERSITY	4,107,489	1.41%	77,771
96	UNIVERSITY OF TOLEDO	19,180,696	6.58%	363,165
96	YOUNGSTOWN STATE UNIVERSITY	9,627,779	3.30%	182,291
96	RIO GRANDE COMM COLLEGE	2,491,967	0.85%	47,183
96	WASHINGTON STATE COMM COLLEGE	2,430,704	0.83%	46,023
96	CINCINNATI STATE TECH COMM COLLEGE	2,558,038	0.88%	48,434
96	MUSKINGUM AREA TECH COLLEGE	1,102,026	0.38%	20,866
96	HOCKING TECH COLLEGE	4,870,975	1.67%	92,227
96	TERRA STATE COMM COLLEGE	3,405,176	1.17%	64,473
96	AGRICULTURAL TECH COLLEGE	0	0.00%	0
96	BELMONT TECHNICAL COLLEGE	224,801	0.08%	4,256
96	CENTRAL OHIO TECH COLLEGE	252,142	0.09%	4,774
96	SINCLAIR COMM COLLEGE	3,109,283	1.07%	58,871
96	CUYAHOGA COMM COLLEGE	7,160,687	2.46%	135,580
96	LAKELAND COMM COLLEGE	1,472,623	0.51%	27,882
96	NORTH CENTRAL TECH COLLEGE	535,075	0.18%	10,131
96	LIMA TECHNICAL COLLEGE	0	0.00%	0
96	NORTHWEST STATE COMM COLLEGE	598,212	0.21%	11,326
96	LORAIN COUNTY COMM COLLEGE	1,181,011	0.41%	22,361
96	COLUMBUS STATE COMM COLLEGE	7,558,436	2.59%	143,111
96	CLARK STATE COMM COLLEGE	2,361,177	0.81%	44,706
96	JEFFERSON COMM COLLEGE	1,364,308	0.47%	25,832
96	OWENS STATE COMM COLLEGE	3,711,332	1.27%	70,270
96	STARK STATE COLLEGE of TECHNOLOGY	156,632	0.05%	2,966
96	EDISON STATE COMM COLLEGE	624,605	0.21%	11,826
96	MARION TECHNICAL COLLEGE	497,367	0.17%	9,417
96	CAS	0	0.00%	0
	TOTAL FOR FY 1996	\$291,475,003	100.00%	\$5,518,757

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1997	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
97	OHIO BOARD OF REGENTS	6,557,285	2.02%	95,028
97	BOWLING GREEN STATE UNIVERSITY	8,866,158	2.73%	128,489
97	UNIVERSITY OF AKRON	9,386,256	2.89%	136,026
97	CENTRAL STATE UNIVERSITY	11,831,534	3.64%	171,463
97	CLEVELAND STATE UNIVERSITY	32,525,092	10.01%	471,354
97	UNIVERSITY OF CINCINNATI	39,654,366	12.20%	574,672
97	KENT STATE UNIVERSITY	21,157,787	6.51%	306,619
97	WRIGHT STATE UNIVERSITY	11,385,788	3.50%	165,003
97	MIAMI UNIVERSITY	19,175,294	5.90%	277,889
97	OHIO UNIVERSITY	15,409,261	4.74%	223,311
97	N.E. OHIO COLLEGE OF MED	2,292,006	0.71%	33,216
97	MEDICAL COLLEGE OF OHIO	9,083,150	2.80%	131,633
97	CASE WESTERN RESERVE UNIVERSITY	1,937,775	0.60%	28,082
97	OHIO STATE UNIVERSITY	52,901,977	16.28%	766,657
97	AGRICULTURAL R & D CENTER	0	0.00%	0
97	SOUTHERN STATE COMM COLLEGE	1,112,988	0.34%	16,129
97	SHAWNEE STATE UNIVERSITY	6,061,672	1.87%	87,846
97	UNIVERSITY OF TOLEDO	28,639,280	8.81%	415,041
97	YOUNGSTOWN STATE UNIVERSITY	3,705,405	1.14%	53,699
97	RIO GRANDE COMM COLLEGE	1,810,016	0.56%	26,231
97	WASHINGTON STATE COMM COLLEGE	262,480	0.08%	3,804
97	CINCINNATI STATE TECH COMM COLLEGE	635,258	0.20%	9,206
97	MUSKINGUM AREA TECH COLLEGE	156,992	0.05%	2,275
97	HOCKING TECH COLLEGE	1,995,841	0.61%	28,924
97	TERRA STATE COMM COLLEGE	1,066,744	0.33%	15,459
97	AGRICULTURAL TECH COLLEGE	0	0.00%	0
97	BELMONT TECHNICAL COLLEGE	785,884	0.24%	11,389
97	CENTRAL OHIO TECH COLLEGE	1,643,228	0.51%	23,814
97	SINCLAIR COMM COLLEGE	3,376,810	1.04%	48,937
97	CUYAHOGA COMM COLLEGE	3,869,555	1.19%	56,078
97	LAKELAND COMM COLLEGE	3,246,167	1.00%	47,044
97	NORTH CENTRAL TECH COLLEGE	236,131	0.07%	3,422
97	LIMA TECHNICAL COLLEGE	361,926	0.11%	5,245
97	NORTHWEST STATE COMM COLLEGE	6,084,698	1.87%	88,180
97	LORAIN COUNTY COMM COLLEGE	3,633,124	1.12%	52,651
97	COLUMBUS STATE COMM COLLEGE	4,814,314	1.48%	69,769
97	CLARK STATE COMM COLLEGE	1,771,556	0.55%	25,673
97	JEFFERSON COMM COLLEGE	713,920	0.22%	10,346
97	OWENS STATE COMM COLLEGE	5,655,710	1.74%	81,963
97	STARK STATE COLLEGE of TECHNOLOGY	168,006	0.05%	2,435
97	EDISON STATE COMM COLLEGE	911,339	0.28%	13,207
97	MARION TECHNICAL COLLEGE	32,534	0.01%	471
97	CAS	30,430	0.01%	441
	TOTAL FOR FY 1997	\$324,945,737	100.00%	\$4,709,121

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1998	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
98	OHIO BOARD OF REGENTS	10,862,689	3.29%	73,659
98	BOWLING GREEN STATE UNIVERSITY	7,726,614	2.34%	52,393
98	UNIVERSITY OF AKRON	6,942,518	2.11%	47,076
98	CENTRAL STATE UNIVERSITY	8,821,835	2.68%	59,820
98	CLEVELAND STATE UNIVERSITY	28,677,317	8.70%	194,457
98	UNIVERSITY OF CINCINNATI	43,033,166	13.05%	291,802
98	KENT STATE UNIVERSITY	13,012,688	3.95%	88,237
98	WRIGHT STATE UNIVERSITY	28,433,295	8.62%	192,803
98	MIAMI UNIVERSITY	15,034,380	4.56%	101,946
98	OHIO UNIVERSITY	14,774,127	4.48%	100,181
98	N.E. OHIO COLLEGE OF MED	2,056,261	0.62%	13,943
98	MEDICAL COLLEGE OF OHIO	5,074,284	1.54%	34,408
98	CASE WESTERN RESERVE UNIVERSITY	1,783,888	0.54%	12,096
98	OHIO STATE UNIVERSITY	64,187,106	19.47%	435,245
98	AGRICULTURAL R & D CENTER	0	0.00%	0
98	SOUTHERN STATE COMM COLLEGE	813,240	0.25%	5,514
98	SHAWNEE STATE UNIVERSITY	2,381,417	0.72%	16,148
98	UNIVERSITY OF TOLEDO	11,156,233	3.38%	75,649
98	YOUNGSTOWN STATE UNIVERSITY	14,551,049	4.41%	98,669
98	RIO GRANDE COMM COLLEGE	175,793	0.05%	1,192
98	WASHINGTON STATE COMM COLLEGE	1,818,471	0.55%	12,331
98	CINCINNATI STATE TECH COMM COLLEGE	4,075,833	1.24%	27,638
98	MUSKINGUM AREA TECH COLLEGE	57,353	0.02%	389
98	HOCKING TECH COLLEGE	3,382,868	1.03%	22,939
98	TERRA STATE COMM COLLEGE	578,891	0.18%	3,925
98	AGRICULTURAL TECH COLLEGE	0	0.00%	0
98	BELMONT TECHNICAL COLLEGE	150,738	0.05%	1,022
98	CENTRAL OHIO TECH COLLEGE	290,397	0.09%	1,969
98	SINCLAIR COMM COLLEGE	5,059,456	1.53%	34,308
98	CUYAHOGA COMM COLLEGE	8,684,545	2.63%	58,889
98	LAKELAND COMM COLLEGE	3,095,200	0.94%	20,988
98	NORTH CENTRAL TECH COLLEGE	259,331	0.08%	1,758
98	LIMA TECHNICAL COLLEGE	10,466,839	3.17%	70,974
98	NORTHWEST STATE COMM COLLEGE	2,251,761	0.68%	15,269
98	LORAIN COUNTY COMM COLLEGE	776,019	0.24%	5,262
98	COLUMBUS STATE COMM COLLEGE	1,362,192	0.41%	9,237
98	CLARK STATE COMM COLLEGE	2,305,214	0.70%	15,631
98	JEFFERSON COMM COLLEGE	482,683	0.15%	3,273
98	OWENS STATE COMM COLLEGE	1,488,793	0.45%	10,095
98	STARK STATE COLLEGE of TECHNOLOGY	2,234,711	0.68%	15,153
98	EDISON STATE COMM COLLEGE	731,972	0.22%	4,963
98	MARION TECHNICAL COLLEGE	679,420	0.21%	4,607
98	CAS	0	0.00%	0
	TOTAL FOR FY 1998	\$329,730,587	100.00%	\$2,235,861

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 1999	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
99	OHIO BOARD OF REGENTS	9,460,339	3.58%	108,164
99	BOWLING GREEN STATE UNIVERSITY	9,821,981	3.72%	112,298
99	UNIVERSITY OF AKRON	2,469,303	0.94%	28,232
99	CENTRAL STATE UNIVERSITY	617,029	0.23%	7,055
99	CLEVELAND STATE UNIVERSITY	10,695,751	4.05%	122,289
99	UNIVERSITY OF CINCINNATI	42,821,662	16.22%	489,596
99	KENT STATE UNIVERSITY	16,550,466	6.27%	189,228
99	WRIGHT STATE UNIVERSITY	20,227,017	7.66%	231,263
99	MIAMI UNIVERSITY	14,402,822	5.46%	164,673
99	OHIO UNIVERSITY	10,768,057	4.08%	123,115
99	N.E. OHIO COLLEGE OF MED	3,497,189	1.33%	39,985
99	MEDICAL COLLEGE OF OHIO	1,626,629	0.62%	18,598
99	CASE WESTERN RESERVE UNIVERSITY	766,734	0.29%	8,766
99	OHIO STATE UNIVERSITY	62,091,719	23.53%	709,918
99	AGRICULTURAL R & D CENTER	0	0.00%	0
99	SOUTHERN STATE COMM COLLEGE	2,643,102	1.00%	30,220
99	SHAWNEE STATE UNIVERSITY	1,297,088	0.49%	14,830
99	UNIVERSITY OF TOLEDO	11,246,117	4.26%	128,581
99	YOUNGSTOWN STATE UNIVERSITY	8,384,803	3.18%	95,867
99	RIO GRANDE COMM COLLEGE	41,681	0.02%	477
99	WASHINGTON STATE COMM COLLEGE	987,637	0.37%	11,292
99	CINCINNATI STATE TECH COMM COLI	1,292,224	0.49%	14,774
99	MUSKINGUM AREA TECH COLLEGE	41,552	0.02%	475
99	HOCKING TECH COLLEGE	1,835,027	0.70%	20,981
99	TERRA STATE COMM COLLEGE	292,914	0.11%	3,349
99	AGRICULTURAL TECH COLLEGE	0	0.00%	0
99	BELMONT TECHNICAL COLLEGE	682,938	0.26%	7,808
99	CENTRAL OHIO TECH COLLEGE	369,514	0.14%	4,225
99	SINCLAIR COMM COLLEGE	4,808,137	1.82%	54,973
99	CUYAHOGA COMM COLLEGE	10,656,308	4.04%	121,838
99	LAKELAND COMM COLLEGE	841,719	0.32%	9,624
99	NORTH CENTRAL TECH COLLEGE	411,685	0.16%	4,707
99	LIMA TECHNICAL COLLEGE	5,632,232	2.13%	64,395
99	NORTHWEST STATE COMM COLLEGE	519,974	0.20%	5,945
99	LORAIN COUNTY COMM COLLEGE	279,866	0.11%	3,200
99	COLUMBUS STATE COMM COLLEGE	2,016,259	0.76%	23,053
99	CLARK STATE COMM COLLEGE	1,255,562	0.48%	14,355
99	JEFFERSON COMM COLLEGE	190,968	0.07%	2,183
99	OWENS STATE COMM COLLEGE	787,829	0.30%	9,008
99	STARK STATE COLLEGE of TECHNOLOG	1,416,685	0.54%	16,197
99	EDISON STATE COMM COLLEGE	131,787	0.05%	1,507
99	MARION TECHNICAL COLLEGE	46,132	0.02%	527
99	CAS	4,824	0.00%	55
	TOTAL FOR FY 1999	\$263,931,262	100.00%	\$3,017,625

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 2000	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
00	OHIO BOARD OF REGENTS	3,931,458	1.48%	66,961
00	BOWLING GREEN STATE UNIVERSITY	6,472,250	2.43%	110,237
00	UNIVERSITY OF AKRON	10,893,311	4.09%	185,537
00	CENTRAL STATE UNIVERSITY	1,378,797	0.52%	23,484
00	CLEVELAND STATE UNIVERSITY	17,381,951	6.53%	296,053
00	UNIVERSITY OF CINCINNATI	33,520,536	12.58%	570,928
00	KENT STATE UNIVERSITY	34,212,214	12.84%	582,709
00	WRIGHT STATE UNIVERSITY	22,549,213	8.47%	384,062
00	MIAMI UNIVERSITY	12,100,029	4.54%	206,090
00	OHIO UNIVERSITY	15,088,356	5.66%	256,988
00	N.E. OHIO COLLEGE OF MED	1,500,264	0.56%	25,553
00	MEDICAL COLLEGE OF OHIO	2,532,170	0.95%	43,128
00	CASE WESTERN RESERVE UNIVERSITY	761,000	0.29%	12,961
00	OHIO STATE UNIVERSITY	45,648,129	17.14%	777,487
00	AGRICULTURAL R & D CENTER	0	0.00%	0
00	SOUTHERN STATE COMM COLLEGE	4,335,168	1.63%	73,837
00	SHAWNEE STATE UNIVERSITY	2,186,010	0.82%	37,233
00	UNIVERSITY OF TOLEDO	12,691,959	4.76%	216,172
00	YOUNGSTOWN STATE UNIVERSITY	8,141,285	3.06%	138,664
00	RIO GRANDE COMM COLLEGE	1,612,656	0.61%	27,467
00	WASHINGTON STATE COMM COLLEGE	234,584	0.09%	3,995
00	CINCINNATI STATE TECH COMM COLI	670,162	0.25%	11,414
00	MUSKINGUM AREA TECH COLLEGE	816,482	0.31%	13,906
00	HOCKING TECH COLLEGE	2,021,026	0.76%	34,422
00	TERRA STATE COMM COLLEGE	218,885	0.08%	3,728
00	AGRICULTURAL TECH COLLEGE	0	0.00%	0
00	BELMONT TECHNICAL COLLEGE	485,127	0.18%	8,263
00	CENTRAL OHIO TECH COLLEGE	424,312	0.16%	7,227
00	SINCLAIR COMM COLLEGE	2,604,831	0.98%	44,366
00	CUYAHOGA COMM COLLEGE	2,881,616	1.08%	49,080
00	LAKELAND COMM COLLEGE	3,251,310	1.22%	55,377
00	NORTH CENTRAL TECH COLLEGE	158,402	0.06%	2,698
00	LIMA TECHNICAL COLLEGE	2,445,061	0.92%	41,645
00	NORTHWEST STATE COMM COLLEGE	337,706	0.13%	5,752
00	LORAIN COUNTY COMM COLLEGE	452,168	0.17%	7,701
00	COLUMBUS STATE COMM COLLEGE	1,703,907	0.64%	29,021
00	CLARK STATE COMM COLLEGE	325,272	0.12%	5,540
00	JEFFERSON COMM COLLEGE	25,020	0.01%	426
00	OWENS STATE COMM COLLEGE	8,481,480	3.18%	144,458
00	STARK STATE COLLEGE of TECHNOLOG'	1,723,166	0.65%	29,349
00	EDISON STATE COMM COLLEGE	178,153	0.07%	3,034
00	MARION TECHNICAL COLLEGE	0	0.00%	0
00	CAS	0	0.00%	0
	TOTAL FOR FY 2000	\$266,375,427	100.00%	\$4,536,955

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 2001	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
01	OHIO BOARD OF REGENTS	4,939,150	1.68%	148,447
01	BOWLING GREEN STATE UNIVERSITY	12,210,147	4.16%	366,979
01	UNIVERSITY OF AKRON	14,106,940	4.80%	423,987
01	CENTRAL STATE UNIVERSITY	3,223,055	1.10%	96,870
01	CLEVELAND STATE UNIVERSITY	27,065,403	9.21%	813,457
01	UNIVERSITY OF CINCINNATI	48,468,290	16.50%	1,456,726
01	KENT STATE UNIVERSITY	19,389,036	6.60%	582,742
01	WRIGHT STATE UNIVERSITY	16,116,150	5.49%	484,375
01	MIAMI UNIVERSITY	16,899,553	5.75%	507,920
01	OHIO UNIVERSITY	26,142,367	8.90%	785,715
01	N.E. OHIO COLLEGE OF MED	863,493	0.29%	25,952
01	MEDICAL COLLEGE OF OHIO	3,269,811	1.11%	98,275
01	CASE WESTERN RESERVE UNIVERSITY	1,135,574	0.39%	34,130
01	OHIO STATE UNIVERSITY	50,111,880	17.06%	1,506,124
01	AGRICULTURAL R & D CENTER	0	0.00%	0
01	SOUTHERN STATE COMM COLLEGE	1,046,223	0.36%	31,444
01	SHAWNEE STATE UNIVERSITY	566,222	0.19%	17,018
01	UNIVERSITY OF TOLEDO	7,434,647	2.53%	223,450
01	YOUNGSTOWN STATE UNIVERSITY	4,297,749	1.46%	129,170
01	RIO GRANDE COMM COLLEGE	929,652	0.32%	27,941
01	WASHINGTON STATE COMM COLLEGE	206,399	0.07%	6,203
01	CINCINNATI STATE TECH COMM COLI	204,777	0.07%	6,155
01	MUSKINGUM AREA TECH COLLEGE	3,160,009	1.08%	94,975
01	HOCKING TECH COLLEGE	2,105,153	0.72%	63,271
01	TERRA STATE COMM COLLEGE	511,434	0.17%	15,371
01	AGRICULTURAL TECH COLLEGE	0	0.00%	0
01	BELMONT TECHNICAL COLLEGE	190,513	0.06%	5,726
01	CENTRAL OHIO TECH COLLEGE	477,057	0.16%	14,338
01	SINCLAIR COMM COLLEGE	3,736,271	1.27%	112,294
01	CUYAHOGA COMM COLLEGE	2,651,037	0.90%	79,678
01	LAKELAND COMM COLLEGE	4,074,035	1.39%	122,446
01	NORTH CENTRAL TECH COLLEGE	734,075	0.25%	22,063
01	LIMA TECHNICAL COLLEGE	331,708	0.11%	9,970
01	NORTHWEST STATE COMM COLLEGE	242,392	0.08%	7,285
01	LORAIN COUNTY COMM COLLEGE	1,306,053	0.44%	39,254
01	COLUMBUS STATE COMM COLLEGE	4,961,462	1.69%	149,118
01	CLARK STATE COMM COLLEGE	312,534	0.11%	9,393
01	JEFFERSON COMM COLLEGE	133,453	0.05%	4,011
01	OWENS STATE COMM COLLEGE	910,166	0.31%	27,355
01	STARK STATE COLLEGE of TECHNOLOG	1,639,392	0.56%	49,272
01	EDISON STATE COMM COLLEGE	851,898	0.29%	25,604
01	MARION TECHNICAL COLLEGE	311,238	0.11%	9,354
01	CAS	8,527	0.00%	256
01	OH EDU TELECOMMUNICATIONS	6,455,166	2.20%	194,011
	TOTAL FOR FY 2001	\$293,730,090	100.00%	\$8,828,126

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 2002	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
02	OHIO BOARD OF REGENTS	2,051,101	0.64%	22,335
02	BOWLING GREEN STATE UNIVERSITY	22,324,550	6.97%	243,097
02	UNIVERSITY OF AKRON	15,564,820	4.86%	169,488
02	CENTRAL STATE UNIVERSITY	3,345,243	1.05%	36,427
02	CLEVELAND STATE UNIVERSITY	8,515,470	2.66%	92,727
02	UNIVERSITY OF CINCINNATI	36,419,489	11.38%	396,579
02	KENT STATE UNIVERSITY	23,363,171	7.30%	254,406
02	WRIGHT STATE UNIVERSITY	18,327,281	5.73%	199,569
02	MIAMI UNIVERSITY	22,189,130	6.93%	241,622
02	OHIO UNIVERSITY	32,795,781	10.25%	357,120
02	N.E. OHIO COLLEGE OF MED	1,870,832	0.58%	20,372
02	MEDICAL COLLEGE OF OHIO	7,068,031	2.21%	76,965
02	CASE WESTERN RESERVE UNIVERSITY	1,873,916	0.59%	20,405
02	OHIO STATE UNIVERSITY	50,865,988	15.89%	553,890
02	AGRICULTURAL R & D CENTER	0	0.00%	0
02	SOUTHERN STATE COMM COLLEGE	353,938	0.11%	3,854
02	SHAWNEE STATE UNIVERSITY	2,042,202	0.64%	22,238
02	UNIVERSITY OF TOLEDO	8,584,246	2.68%	93,476
02	YOUNGSTOWN STATE UNIVERSITY	4,685,836	1.46%	51,025
02	RIO GRANDE COMM COLLEGE	478,814	0.15%	5,214
02	WASHINGTON STATE COMM COLLEGE	541,489	0.17%	5,896
02	CINCINNATI STATE TECH COMM COLLEGE	1,730,830	0.54%	18,847
02	MUSKINGUM AREA TECH COLLEGE	1,696,144	0.53%	18,470
02	HOCKING TECH COLLEGE	4,603,426	1.44%	50,128
02	TERRA STATE COMM COLLEGE	409,571	0.13%	4,460
02	AGRICULTURAL TECH COLLEGE	0	0.00%	0
02	BELMONT TECHNICAL COLLEGE	2,553	0.00%	28
02	CENTRAL OHIO TECH COLLEGE	119,420	0.04%	1,300
02	SINCLAIR COMM COLLEGE	4,586,127	1.43%	49,939
02	CUYAHOGA COMM COLLEGE	14,583,489	4.56%	158,803
02	LAKELAND COMM COLLEGE	926,769	0.29%	10,092
02	NORTH CENTRAL TECH COLLEGE	1,627,767	0.51%	17,725
02	LIMA TECHNICAL COLLEGE	110,867	0.03%	1,207
02	NORTHWEST STATE COMM COLLEGE	1,340,016	0.42%	14,592
02	LORAIN COUNTY COMM COLLEGE	2,305,172	0.72%	25,101
02	COLUMBUS STATE COMM COLLEGE	13,039,516	4.07%	141,990
02	CLARK STATE COMM COLLEGE	216,693	0.07%	2,360
02	JEFFERSON COMM COLLEGE	80,193	0.03%	873
02	OWENS STATE COMM COLLEGE	3,877,480	1.21%	42,223
02	STARK STATE COLLEGE of TECHNOLOGY	1,916,078	0.60%	20,865
02	EDISON STATE COMM COLLEGE	391,935	0.12%	4,268
02	MARION TECHNICAL COLLEGE	516,058	0.16%	5,619
02	CAS	85,676	0.03%	933
02	OH EDU TELECOMMUNICATIONS	2,680,151	0.84%	29,185
	TOTAL FOR FY 2002	\$320,107,260	100.00%	\$3,485,713

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR	INSTITUTION	ALLOCATION OF		
		EXPENDITURE	% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
2003				
03	OHIO BOARD OF REGENTS	81,090	0.06%	9,400
03	BOWLING GREEN STATE UNIVERSITY	2,100,511	1.66%	243,491
03	UNIVERSITY OF AKRON	9,073,547	7.16%	1,051,805
03	CENTRAL STATE UNIVERSITY	1,773,055	1.40%	205,532
03	CLEVELAND STATE UNIVERSITY	1,613,307	1.27%	187,014
03	UNIVERSITY OF CINCINNATI	34,021,549	26.83%	3,943,776
03	KENT STATE UNIVERSITY	4,939,850	3.90%	572,627
03	WRIGHT STATE UNIVERSITY	8,071,205	6.37%	935,614
03	MIAMI UNIVERSITY	2,191,484	1.73%	254,037
03	OHIO UNIVERSITY	2,920,615	2.30%	338,558
03	N.E. OHIO COLLEGE OF MED	246,479	0.19%	28,572
03	MEDICAL COLLEGE OF OHIO	2,297,224	1.81%	266,294
03	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
03	OHIO STATE UNIVERSITY	25,725,975	20.29%	2,982,154
03	AGRICULTURAL R & D CENTER	0	0.00%	0
03	SOUTHERN STATE COMM COLLEGE	79,489	0.06%	9,214
03	SHAWNEE STATE UNIVERSITY	320,299	0.25%	37,129
03	UNIVERSITY OF TOLEDO	6,519,414	5.14%	755,730
03	YOUNGSTOWN STATE UNIVERSITY	3,372,075	2.66%	390,891
03	RIO GRANDE COMM COLLEGE	24,536	0.02%	2,844
03	WASHINGTON STATE COMM COLLEGE	1,019,518	0.80%	118,183
03	CINCINNATI STATE TECH COMM COLLEGE	3,902,106	3.08%	452,332
03	MUSKINGUM AREA TECH COLLEGE	208,496	0.16%	24,169
03	HOCKING TECH COLLEGE	3,656,353	2.88%	423,844
03	TERRA STATE COMM COLLEGE	174,706	0.14%	20,252
03	AGRICULTURAL TECH COLLEGE	0	0.00%	0
03	BELMONT TECHNICAL COLLEGE	21,081	0.02%	2,444
03	CENTRAL OHIO TECH COLLEGE	225,581	0.18%	26,149
03	SINCLAIR COMM COLLEGE	930,271	0.73%	107,837
03	CUYAHOGA COMM COLLEGE	2,719,378	2.14%	315,230
03	LAKELAND COMM COLLEGE	140,648	0.11%	16,304
03	NORTH CENTRAL TECH COLLEGE	117,840	0.09%	13,660
03	LIMA TECHNICAL COLLEGE	1,806	0.00%	209
03	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
03	LORAIN COUNTY COMM COLLEGE	96,512	0.08%	11,188
03	COLUMBUS STATE COMM COLLEGE	103,869	0.08%	12,040
03	CLARK STATE COMM COLLEGE	236,336	0.19%	27,396
03	JEFFERSON COMM COLLEGE	45,848	0.04%	5,315
03	OWENS STATE COMM COLLEGE	1,368,414	1.08%	158,626
03	STARK STATE COLLEGE of TECHNOLOGY	3,812,455	3.01%	441,940
03	EDISON STATE COMM COLLEGE	648,434	0.51%	75,166
03	MARION TECHNICAL COLLEGE	13,823	0.01%	1,602
03	CAS	N/A	0.00%	0
03	OH EDU TELECOMMUNICATIONS	1,965,422	1.55%	227,832
	TOTAL FOR FY 2003	\$126,780,600	100.00%	\$14,696,401

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2004
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2004

FISCAL YEAR 2004	INSTITUTION	ALLOCATION OF		
		EXPENDITURE	% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
04	OHIO BOARD OF REGENTS	2,143,154	1.94%	742,004
04	BOWLING GREEN STATE UNIVERSITY	671,046	0.61%	232,330
04	UNIVERSITY OF AKRON	3,220,812	2.91%	1,115,111
04	CENTRAL STATE UNIVERSITY	540,363	0.49%	187,085
04	CLEVELAND STATE UNIVERSITY	3,977,791	3.60%	1,377,193
04	UNIVERSITY OF CINCINNATI	8,823,859	7.98%	3,055,001
04	KENT STATE UNIVERSITY	11,325,249	10.24%	3,921,034
04	WRIGHT STATE UNIVERSITY	6,771,965	6.12%	2,344,593
04	MIAMI UNIVERSITY	6,321,437	5.72%	2,188,611
04	OHIO UNIVERSITY	5,935,946	5.37%	2,055,146
04	N.E. OHIO COLLEGE OF MED	993,219	0.90%	343,873
04	MEDICAL COLLEGE OF OHIO	854,978	0.77%	296,011
04	CASE WESTERN RESERVE UNIVERSITY	1,937,073	1.75%	670,654
04	OHIO STATE UNIVERSITY	26,532,124	24.00%	9,185,966
04	AGRICULTURAL R & D CENTER	0	0.00%	0
04	SOUTHERN STATE COMM COLLEGE	685,935	0.62%	237,485
04	SHAWNEE STATE UNIVERSITY	234,403	0.21%	81,155
04	UNIVERSITY OF TOLEDO	2,164,672	1.96%	749,454
04	YOUNGSTOWN STATE UNIVERSITY	3,260,788	2.95%	1,128,952
04	RIO GRANDE COMM COLLEGE	0	0.00%	0
04	WASHINGTON STATE COMM COLLEGE	377,840	0.34%	130,816
04	CINCINNATI STATE TECH COMM COLLEGE	4,065,329	3.68%	1,407,500
04	MUSKINGUM AREA TECH COLLEGE	360,889	0.33%	124,947
04	HOCKING TECH COLLEGE	234,883	0.21%	81,321
04	TERRA STATE COMM COLLEGE	220,844	0.20%	76,461
04	AGRICULTURAL TECH COLLEGE	0	0.00%	0
04	BELMONT TECHNICAL COLLEGE	239,073	0.22%	82,772
04	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
04	SINCLAIR COMM COLLEGE	1,511,565	1.37%	523,335
04	CUYAHOGA COMM COLLEGE	674,668	0.61%	233,584
04	LAKELAND COMM COLLEGE	198,318	0.18%	68,662
04	NORTH CENTRAL TECH COLLEGE	417,774	0.38%	144,642
04	LIMA TECHNICAL COLLEGE	2,361,561	2.14%	817,621
04	NORTHWEST STATE COMM COLLEGE	184,215	0.17%	63,779
04	LORAIN COUNTY COMM COLLEGE	1,141,654	1.03%	395,264
04	COLUMBUS STATE COMM COLLEGE	2,448,581	2.21%	847,749
04	CLARK STATE COMM COLLEGE	184,535	0.17%	63,890
04	JEFFERSON COMM COLLEGE	0	0.00%	0
04	OWENS STATE COMM COLLEGE	5,966,713	5.40%	2,065,798
04	STARK STATE COLLEGE of TECHNOLOGY	2,134,211	1.93%	738,908
04	EDISON STATE COMM COLLEGE	62,160	0.06%	21,521
04	MARION TECHNICAL COLLEGE	13,556	0.01%	4,693
04	CAS	N/A	0.00%	0
04	OH EDU TELECOMMUNICATIONS	1,377,850	1.25%	477,040
	TOTAL FOR FY 2004	\$110,571,032	100.00%	\$38,281,959

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2005
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2005

FISCAL YEAR 2005	INSTITUTION	ALLOCATION OF		
		EXPENDITURE	% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
05	OHIO BOARD OF REGENTS	14,641	0.01%	770
05	BOWLING GREEN STATE UNIVERSITY	1,910,982	1.86%	100,439
05	UNIVERSITY OF AKRON	820,085	0.80%	43,103
05	CENTRAL STATE UNIVERSITY	1,657,915	1.61%	87,138
05	CLEVELAND STATE UNIVERSITY	3,144,128	3.05%	165,252
05	UNIVERSITY OF CINCINNATI	38,506,867	37.39%	2,023,875
05	KENT STATE UNIVERSITY	4,212,836	4.09%	221,422
05	WRIGHT STATE UNIVERSITY	3,346,723	3.25%	175,900
05	MIAMI UNIVERSITY	1,479,373	1.44%	77,754
05	OHIO UNIVERSITY	4,198,977	4.08%	220,693
05	N.E. OHIO COLLEGE OF MED	79,912	0.08%	4,200
05	MEDICAL COLLEGE OF OHIO	578,512	0.56%	30,406
05	CASE WESTERN RESERVE UNIVERSITY	2,958,420	2.87%	155,491
05	OHIO STATE UNIVERSITY	21,219,679	20.60%	1,115,281
05	AGRICULTURAL R & D CENTER	0	0.00%	0
05	SOUTHERN STATE COMM COLLEGE	119,442	0.12%	6,278
05	SHAWNEE STATE UNIVERSITY	1,310,183	1.27%	68,862
05	UNIVERSITY OF TOLEDO	4,262,688	4.14%	224,042
05	YOUNGSTOWN STATE UNIVERSITY	4,992,177	4.85%	262,383
05	RIO GRANDE COMM COLLEGE	80,879	0.08%	4,251
05	WASHINGTON STATE COMM COLLEGE	23,465	0.02%	1,233
05	CINCINNATI STATE TECH COMM COLLEGE	89,866	0.09%	4,723
05	MUSKINGUM AREA TECH COLLEGE	0	0.00%	0
05	HOCKING TECH COLLEGE	98,656	0.10%	5,185
05	TERRA STATE COMM COLLEGE	86,259	0.08%	4,534
05	AGRICULTURAL TECH COLLEGE	0	0.00%	0
05	BELMONT TECHNICAL COLLEGE	0	0.00%	0
05	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
05	SINCLAIR COMM COLLEGE	518,600	0.50%	27,257
05	CUYAHOGA COMM COLLEGE	2,435,082	2.36%	127,985
05	LAKELAND COMM COLLEGE	469,700	0.46%	24,687
05	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
05	LIMA TECHNICAL COLLEGE	516,591	0.50%	27,151
05	NORTHWEST STATE COMM COLLEGE	200,000	0.19%	10,512
05	LORAIN COUNTY COMM COLLEGE	285,408	0.28%	15,001
05	COLUMBUS STATE COMM COLLEGE	1,358,608	1.32%	71,407
05	CLARK STATE COMM COLLEGE	0	0.00%	0
05	JEFFERSON COMM COLLEGE	254,364	0.25%	13,369
05	OWENS STATE COMM COLLEGE	1,157,170	1.12%	60,819
05	STARK STATE COLLEGE of TECHNOLOGY	335,785	0.33%	17,648
05	EDISON STATE COMM COLLEGE	44,719	0.04%	2,350
05	MARION TECHNICAL COLLEGE	229,442	0.22%	12,059
05	CAS	N/A	0.00%	0
05	OH EDU TELECOMMUNICATIONS	N/A	0.00%	0
	TOTAL FOR FY 2005	\$102,998,137	100.00%	\$5,413,458

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2005
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2005

Total 81-05	Institution	Allocation of Gross Interest Expense	Allocation of Total Net Interest Expense	% of Total
Total	BOWLING GREEN STATE UNIVERSIT	\$2,569,251	\$2,514,363	2.3%
Total	UNIVERSITY OF AKRON	\$4,678,172	\$4,578,229	4.3%
Total	CENTRAL STATE UNIVERSITY	\$1,455,375	\$1,424,283	1.3%
Total	CLEVELAND STATE UNIVERSITY	\$5,609,953	\$5,490,104	5.1%
Total	UNIVERSITY OF CINCINNATI	\$16,125,119	\$15,780,629	14.7%
Total	KENT STATE UNIVERSITY	\$7,963,247	\$7,793,124	7.3%
Total	WRIGHT STATE UNIVERSITY	\$6,286,623	\$6,152,318	5.7%
Total	MIAMI UNIVERSITY	\$4,938,773	\$4,833,264	4.5%
Total	OHIO UNIVERSITY	\$5,803,703	\$5,679,716	5.3%
Total	N.E. OHIO COLLEGE OF MED	\$881,681	\$862,845	0.8%
Total	MEDICAL COLLEGE OF OHIO	\$1,418,424	\$1,388,122	1.3%
Total	CASE WESTERN RESERVE UNIVERS	\$1,228,814	\$1,202,562	1.1%
Total	OHIO STATE UNIVERSITY	\$22,487,881	\$22,007,460	20.6%
Total	AGRICULTURAL R & D CENTER	\$14,845	\$14,528	0.0%
Total	SOUTHERN STATE COMM COLLEGE	\$470,287	\$460,240	0.4%
Total	SHAWNEE STATE UNIVERSITY	\$977,106	\$956,232	0.9%
Total	UNIVERSITY OF TOLEDO	\$4,165,144	\$4,076,162	3.8%
Total	YOUNGSTOWN STATE UNIVERSITY	\$2,974,293	\$2,910,752	2.7%
Total	RIO GRANDE COMM COLLEGE	\$254,981	\$249,534	0.2%
Total	WASHINGTON STATE COMM COLLEGE	\$497,035	\$486,416	0.5%
Total	CINCINNATI STATE TECH COMM	\$2,262,160	\$2,213,832	2.1%
Total	MUSKINGUM AREA TECH COLLEGE	\$404,259	\$395,623	0.4%
Total	HOCKING TECH COLLEGE	\$935,297	\$915,316	0.9%
Total	TERRA STATE COMM COLLEGE	\$312,936	\$306,251	0.3%
Total	AGRICULTURAL TECH COLLEGE	\$2,775	\$2,716	0.0%
Total	BELMONT TECHNICAL COLLEGE	\$159,738	\$156,325	0.1%
Total	CENTRAL OHIO TECH COLLEGE	\$196,787	\$192,583	0.2%
Total	SINCLAIR COMM COLLEGE	\$1,393,950	\$1,364,171	1.3%
Total	CUYAHOGA COMM COLLEGE	\$1,762,985	\$1,725,321	1.6%
Total	LAKELAND COMM COLLEGE	\$625,675	\$612,309	0.6%
Total	NORTH CENTRAL TECH COLLEGE	\$372,872	\$364,906	0.3%
Total	LIMA TECHNICAL COLLEGE	\$1,192,584	\$1,167,106	1.1%
Total	NORTHWEST STATE COMM COLLEGE	\$259,799	\$254,249	0.2%
Total	LORAIN COUNTY COMM COLLEGE	\$717,524	\$702,195	0.7%
Total	COLUMBUS STATE COMM COLLEGE	\$1,866,665	\$1,826,787	1.7%
Total	CLARK STATE COMM COLLEGE	\$364,842	\$357,048	0.3%
Total	JEFFERSON COMM COLLEGE	\$102,071	\$99,890	0.1%
Total	OWENS STATE COMM COLLEGE	\$2,847,151	\$2,786,326	2.6%
Total	STARK STATE COLLEGE of TECHN	\$1,508,936	\$1,476,700	1.4%
Total	EDISON STATE COMM COLLEGE	\$251,768	\$246,389	0.2%
Total	MARION TECHNICAL COLLEGE	\$73,262	\$71,697	0.1%
Total	CAS	\$2,351	\$2,301	0.0%
Total	OH EDU TELECOMMUNICATIONS	\$953,974	\$933,594	0.9%
	TOTAL FY 1981 to FY 2004	\$109,371,068	\$107,034,517	100.0%