

**COST ALLOCATION PLAN FOR INTEREST EXPENSE ON  
HIGHER EDUCATION FACILITIES BONDS  
FISCAL YEAR 2008**

**OHIO BOARD OF REGENTS**

**March 2012**

## **OHIO BOARD OF REGENTS**

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

FISCAL YEAR 2008

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 2008 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 2008. 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-23) 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.

Finally, the actual interest expenses are reduced by the amount of the interest earnings for FY 2008 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 2008, the net interest expense was determined as follows.

First, the gross interest earnings of the Higher Education Facilities Bond Service Fund 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 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 2008 the total net interest earnings are \$1,899,596 and the net interest expenses are \$107,980,565.

**FY 2008 Gross Interest Earnings**

Fund

Higher Education Facilities Bond Service Fund	\$29,075
Higher Education Improvement <sup>1</sup>	\$ 1,870,521
Total Gross Interest Earnings	\$ 1,899,596

**Allocation of FY 2008 Interest Expense:**

1. Total Gross Interest Expense Paid in FY 2008:	\$109,880,161
2. Total Interest Expense Paid for Pre-FY 1981 Issues (Ineligible):	\$0
3. Total Interest Expense Paid for Issues from FY 1981 - FY 2008:	\$109,880,161

**Allocation to Adjust for Refunding Older Issues**

4. Total Interest Expense from #3 Allocated to Pre-FY 1981 Issues Due to Refunding (Ineligible):	\$0
5. Total Interest Expense from #3 Allocated to Issues from FY 1981- FY 2008 (Eligible):	\$109,880,161

**Determination of FY 2008 Net Interest Earnings**

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

$$= \$109,880,161 / \$109,880,161 = 1.000$$

7. Proportionate Adjustment of Gross Interest Earnings:

$$= 1.000 \times \$1,899,596 = \$1,899,596$$

**Determination of FY 2008 Net Interest Expense**

Total Eligible Interest Expense From FY 1981 to FY 2008 (#3):	\$109,880,161
Less Net Interest Earnings (#7):	(\$1,899,596)
FY 2008 Net Interest Expense:	\$ 107,980,565

---

<sup>1</sup>Earnings on investments from Bond Service Fund and Administrative Service Fund

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 <sup>1</sup>	02/01/00	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2000B <sup>1</sup>	11/01/00	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2001A <sup>1</sup>	04/01/01	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2001A <sup>2</sup>	04/01/01	\$394,495,000	\$394,495,000	\$0	0.0%	100.0%
2001B <sup>1</sup>	10/01/01	\$175,000,000	\$0	\$175,000,000	100.0%	0.0%
2002A <sup>1</sup>	05/01/02	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2002A <sup>2</sup>	08/15/02	\$253,275,000	\$253,275,000	\$0	0.0%	100.0%
2002B <sup>1</sup>	11/14/02	\$175,000,000	\$0	\$175,000,000	100.0%	0.0%
2002C <sup>1</sup>	11/21/02	\$54,975,000	\$54,975,000	\$0	0.0%	100.0%
2003A <sup>1</sup>	06/05/03	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2003A <sup>2</sup>	02/01/03	\$36,065,000	\$36,065,000	\$0	0.0%	100.0%
2004A <sup>1</sup>	04/01/04	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2004B <sup>1</sup>	09/23/04	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2004A <sup>2</sup>	10/05/04	\$173,975,000	\$173,975,000	\$0	0.0%	100.0%
2005A <sup>1</sup>	03/24/05	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2005B <sup>1</sup>	09/29/05	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2005C <sup>1</sup>	09/29/05	\$49,495,000	\$49,495,000	\$0	0.0%	100.0%
2006A <sup>1</sup>	04/27/06	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2006B <sup>1</sup>	12/19/06	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
68		\$8,668,445,000	\$1,850,855,000	\$6,817,590,000	78.6%	21.4%

<sup>1</sup> General Obligation Bonds

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

<sup>2</sup> Lease Rental Bonds

Allocation among issues:

	1995A	1997A	1997B	1998A	2001A-LR	
To:	84.0%, 1995A	53.1%, 1997A	63.4%, 1997B	57.6%, 1998A	9.3%, 1991B	11.7%, 1994B
	16.0%, 1980A	15.2%, 1987A	16.4%, 1988A	20.1%, 1990A	10.0%, 1992A	13.6%, 1995A
		14.9%, 1988B	20.2%, 1989B	22.3%, 1991A	9.4%, 1992B	13.4%, 1995B
		16.8%, 1989A			7.6%, 1992C	14.2%, 1996B
					10.8%, 1993B	
<u>2002A-LR</u>		<u>2002C-GO</u>	<u>2003A-LR</u>	<u>2004A-LR</u>	<u>2005C-GO</u>	
3%, 1992B	9.3%, 1997B	100%, 2000B <sup>1</sup>	27.6%, 1997B	5.8%, 1997A	100%, 2001A <sup>1</sup>	
2.5%, 1992C	12.4%, 1998B		27.6%, 1998A	12.4%, 1997B		
16.9%, 1993A			27.6%, 1998C	26.1%, 1998A		
16.4%, 1994A			17.2%, 1999A	13.7%, 1998B		
21.7%, 1996A				26.1%, 1998C		
7.8%, 1997A				15.9%, 1999A		

TABLE 2: First Adjustment of FY 2008 Interest Payments for Refunded Debt

Issue	Original Date	Total FY 2008 Interest Payments	ADJUSTMENTS				
			Reduction to Original Issue	Original, Net of Reduction	Addition to Older Issue	Source of Addition	Total FY 2008 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		\$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	\$0		\$0
1979A	06/01/79	\$0	\$0	\$0	\$0		\$0
1980A	08/01/80	\$0	\$0	\$0	\$0		\$0
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		\$0
1984A	01/01/84	\$0	\$0	\$0	\$0		\$0
1984B	09/01/84	\$0	\$0	\$0	\$0		\$0
1985A	06/01/85	\$0	\$0	\$0	\$0		\$0
1986A	02/01/86	\$0	\$0	\$0	\$0		\$0
1986B	08/01/86	\$0	\$0	\$0	\$0		\$0
1987A	04/01/87	\$0	\$0	\$0	\$0	1997A	\$0
1987B	07/01/87	\$0	\$0	\$0	\$0		\$0
1988A	01/01/88	\$0	\$0	\$0	\$35,793	1997B	\$35,793
1988B	09/01/88	\$0	\$0	\$0	\$0	1997A	\$0
1989A	04/01/89	\$0	\$0	\$0	\$0	1997A	\$0
1989B	12/01/89	\$0	\$0	\$0	\$44,087	1997B	\$44,087
1990A	08/01/90	\$0	\$0	\$0	\$43,868	1998A	\$43,868
1991A	04/01/91	\$0	\$0	\$0	\$48,670	1998B	\$48,670
1991B	10/01/91	\$0	\$0	\$0	\$855,100	2001A <sup>2</sup>	\$855,100
1992A	02/01/92	\$0	\$0	\$0	\$919,463	2001A <sup>2</sup>	\$919,463
1992B	07/01/92	\$0	\$0	\$0	\$1,114,387	2001A <sup>2</sup> ,2002A <sup>2</sup>	\$1,114,387
1992C	10/01/92	\$0	\$0	\$0	\$907,201	2001A <sup>2</sup> ,2002A <sup>2</sup>	\$907,201
1993A	06/01/93	\$0	\$0	\$0	\$1,408,851	2002A <sup>2</sup>	\$1,408,851
1993B	12/01/93	\$0	\$0	\$0	\$993,020	2001A <sup>2</sup>	\$993,020
1994A	03/01/94	\$0	\$0	\$0	\$1,367,169	2002A <sup>2</sup>	\$1,367,169
1994B	11/01/94	\$0	\$0	\$0	\$1,075,771	2001A <sup>2</sup>	\$1,075,771
1995A	04/01/95	\$0	\$0	\$0	\$1,250,469	2001A <sup>2</sup>	\$1,250,469
1995B	10/01/95	\$0	\$0	\$0	\$1,232,080	2001A <sup>2</sup>	\$1,232,080
1996A	02/01/96	\$0	\$0	\$0	\$1,808,998	2002A <sup>2</sup>	\$1,808,998
1996B	10/01/96	\$0	\$0	\$0	\$1,305,637	2001A <sup>2</sup>	\$1,305,637
1997A	04/01/97	\$0	\$0	\$0	\$1,961,255	2002A <sup>2</sup> ,2004A <sup>2</sup>	\$1,961,255
1997B	10/01/97	\$218,250	(\$79,880)	\$138,371	\$2,293,579	2002-03-04A <sup>2</sup>	\$2,431,950
1998A	04/01/98	\$218,250	(\$92,538)	\$125,712	\$2,645,890	2003A <sup>2</sup> ,2004A <sup>2</sup>	\$2,771,602
1998B	07/01/98	\$436,500	\$0	\$436,500	\$2,161,309	2002A <sup>2</sup> ,2004A <sup>2</sup>	\$2,597,809
1998C	12/01/98	\$397,700	\$0	\$397,700	\$2,645,890	2003A <sup>2</sup> ,2004A <sup>2</sup>	\$3,043,590
1999A	08/01/99	\$407,250	\$0	\$407,250	\$1,618,828	2003A <sup>2</sup> ,2004A <sup>2</sup>	\$2,026,078
2000A <sup>1</sup>	02/01/00	\$4,398,400	\$0	\$4,398,400	\$0		\$4,398,400
2000B <sup>1</sup>	11/01/01	\$1,431,606	\$0	\$1,431,606	\$2,972,775	2002C <sup>1</sup>	\$4,404,381
2001A <sup>1</sup>	04/01/01	\$3,455,513	\$0	\$3,455,513	\$2,401,900	2005C <sup>1</sup>	\$5,857,413
2001A <sup>2</sup>	04/01/01	\$9,194,625	(\$9,194,625)	\$0	\$0		\$0
2001B <sup>1</sup>	10/01/01	\$6,710,556	\$0	\$6,710,556	\$0		\$6,710,556
2002A <sup>1</sup>	08/15/02	\$6,577,581	\$0	\$6,577,581	\$0		\$6,577,581
2002A <sup>2</sup>	08/15/02	\$8,336,396	(\$8,336,396)	\$0	\$0		\$0
2002B <sup>1</sup>	11/14/02	\$7,504,444	\$0	\$7,504,444	\$0		\$7,504,444
2002C <sup>1</sup>	11/21/02	\$2,972,775	(\$2,972,775)	\$0	\$0		\$0
2003A <sup>1</sup>	06/05/03	\$6,351,025	\$0	\$6,351,025	\$0		\$6,351,025
2003A <sup>2</sup>	02/01/03	\$1,803,250	(\$1,803,250)	\$0	\$0		\$0
2004A <sup>1</sup>	04/01/04	\$5,553,831	\$0	\$5,553,831	\$0		\$5,553,831
2004B <sup>1</sup>	09/23/04	\$6,504,608	\$0	\$6,504,608	\$0		\$6,504,608
2004A <sup>2</sup>	10/05/04	\$8,230,625	(\$8,230,625)	\$0	\$0		\$0
2005A <sup>1</sup>	03/24/05	\$6,635,698	\$0	\$6,635,698	\$0		\$6,635,698
2005B <sup>1</sup>	09/29/05	\$6,185,770	\$0	\$6,185,770	\$0		\$6,185,770
2005C <sup>1</sup>	09/29/05	\$2,401,900	(\$2,401,900)	\$0	\$0		\$0
2006A <sup>1</sup>	04/27/06	\$6,710,634	\$0	\$6,710,634	\$0		\$6,710,634
2006B <sup>1</sup>	12/19/06	\$7,242,975	\$0	\$7,242,975	\$0		\$7,242,975
68		\$109,880,161	(\$33,111,989)	\$76,768,173	\$33,111,989		\$109,880,161

<sup>1</sup> General Obligation Bonds

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



PLEASE NOTE

As shown in Table 2, there were no interest expenses for the period FY 1981 through FY 1986.

Therefore, data for these years have been excluded from the FY 2008 Cost Allocation plan report.

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

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

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR 1988	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
88	OHIO BOARD OF REGENTS	\$27,154,071	16.32%	\$4,381
88	BOWLING GREEN STATE UNIVERSITY	\$5,567,355	3.35%	\$898
88	UNIVERSITY OF AKRON	\$5,909,194	3.55%	\$953
88	CENTRAL STATE UNIVERSITY	\$3,183,186	1.91%	\$514
88	CLEVELAND STATE UNIVERSITY	\$6,574,290	3.95%	\$1,061
88	UNIVERSITY OF CINCINNATI	\$28,317,723	17.02%	\$4,568
88	KENT STATE UNIVERSITY	\$5,797,408	3.48%	\$935
88	WRIGHT STATE UNIVERSITY	\$7,276,326	4.37%	\$1,174
88	MIAMI UNIVERSITY	\$3,259,236	1.96%	\$526
88	OHIO UNIVERSITY	\$5,099,649	3.06%	\$823
88	N.E. OHIO COLLEGE OF MED	\$3,465,083	2.08%	\$559
88	MEDICAL COLLEGE OF OHIO	\$2,320,972	1.39%	\$374
88	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
88	OHIO STATE UNIVERSITY	\$17,153,610	10.31%	\$2,767
88	AGRICULTURAL R & D CENTER	\$690,275	0.41%	\$111
88	SOUTHERN STATE COMM COLLEGE	\$74,432	0.04%	\$12
88	SHAWNEE STATE UNIVERSITY	\$2,347,849	1.41%	\$379
88	UNIVERSITY OF TOLEDO	\$5,618,618	3.38%	\$906
88	YOUNGSTOWN STATE UNIVERSITY	\$3,738,907	2.25%	\$603
88	RIO GRANDE COMM COLLEGE	\$2,029,325	1.22%	\$327
88	WASHINGTON STATE COMM COLLEGE	\$0	0.00%	\$0
88	CINCINNATI STATE TECH COMM COLLEGE	\$1,733,809	1.04%	\$280
88	MUSKINGUM AREA TECH COLLEGE	\$7,099	0.00%	\$1
88	HOCKING TECH COLLEGE	\$892,153	0.54%	\$144
88	TERRA STATE COMM COLLEGE	\$39,008	0.02%	\$6
88	AGRICULTURAL TECH COLLEGE	\$376,417	0.23%	\$61
88	BELMONT TECHNICAL COLLEGE	\$111,281	0.07%	\$18
88	CENTRAL OHIO TECH COLLEGE	\$1,345	0.00%	\$0
88	SINCLAIR COMM COLLEGE	\$8,515,808	5.12%	\$1,374
88	CUYAHOGA COMM COLLEGE	\$3,051,397	1.83%	\$492
88	LAKELAND COMM COLLEGE	\$3,549,599	2.13%	\$573
88	NORTH CENTRAL TECH COLLEGE	\$1,817,062	1.09%	\$293
88	LIMA TECHNICAL COLLEGE	\$589,714	0.35%	\$95
88	NORTHWEST STATE COMM COLLEGE	\$790,025	0.47%	\$127
88	LORAIN COUNTY COMM COLLEGE	\$2,624,239	1.58%	\$423
88	COLUMBUS STATE COMM COLLEGE	\$1,118,207	0.67%	\$180
88	CLARK STATE COMM COLLEGE	\$209,629	0.13%	\$34
88	JEFFERSON COMM COLLEGE	\$277,520	0.17%	\$45
88	OWENS STATE COMM COLLEGE	\$3,042,535	1.83%	\$491
88	STARK STATE COLLEGE of TECHNOLOGY	\$272,919	0.16%	\$44
88	EDISON STATE COMM COLLEGE	\$1,804,691	1.08%	\$291
88	MARION TECHNICAL COLLEGE	\$0	0.00%	\$0
88	CAS	0	0.00%	0
	TOTAL FOR FY 1988	\$166,401,966	100.00%	\$26,845

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1989				
89	OHIO BOARD OF REGENTS	\$31,654,888	18.22%	\$1,630
89	BOWLING GREEN STATE UNIVERSITY	\$4,884,705	2.81%	\$252
89	UNIVERSITY OF AKRON	\$12,489,481	7.19%	\$643
89	CENTRAL STATE UNIVERSITY	\$3,385,907	1.95%	\$174
89	CLEVELAND STATE UNIVERSITY	\$14,614,895	8.41%	\$753
89	UNIVERSITY OF CINCINNATI	\$27,982,944	16.10%	\$1,441
89	KENT STATE UNIVERSITY	\$8,384,359	4.83%	\$432
89	WRIGHT STATE UNIVERSITY	\$7,457,807	4.29%	\$384
89	MIAMI UNIVERSITY	\$2,617,455	1.51%	\$135
89	OHIO UNIVERSITY	\$7,887,640	4.54%	\$406
89	N.E. OHIO COLLEGE OF MED	\$68,006	0.04%	\$4
89	MEDICAL COLLEGE OF OHIO	\$6,036,254	3.47%	\$311
89	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
89	OHIO STATE UNIVERSITY	\$8,215,836	4.73%	\$423
89	AGRICULTURAL R & D CENTER	\$132,921	0.08%	\$7
89	SOUTHERN STATE COMM COLLEGE	\$76,997	0.04%	\$4
89	SHAWNEE STATE UNIVERSITY	\$1,892,579	1.09%	\$97
89	UNIVERSITY OF TOLEDO	\$2,410,830	1.39%	\$124
89	YOUNGSTOWN STATE UNIVERSITY	\$10,661,079	6.14%	\$549
89	RIO GRANDE COMM COLLEGE	\$1,803,086	1.04%	\$93
89	WASHINGTON STATE COMM COLLEGE	\$590,912	0.34%	\$30
89	CINCINNATI STATE TECH COMM COLLEGE	\$948,647	0.55%	\$49
89	MUSKINGUM AREA TECH COLLEGE	\$65,287	0.04%	\$3
89	HOCKING TECH COLLEGE	\$250,195	0.14%	\$13
89	TERRA STATE COMM COLLEGE	\$23,939	0.01%	\$1
89	AGRICULTURAL TECH COLLEGE	\$4,541	0.00%	\$0
89	BELMONT TECHNICAL COLLEGE	\$226,788	0.13%	\$12
89	CENTRAL OHIO TECH COLLEGE	\$0	0.00%	\$0
89	SINCLAIR COMM COLLEGE	\$2,576,733	1.48%	\$133
89	CUYAHOGA COMM COLLEGE	\$3,036,396	1.75%	\$156
89	LAKELAND COMM COLLEGE	\$462,896	0.27%	\$24
89	NORTH CENTRAL TECH COLLEGE	\$1,951,440	1.12%	\$100
89	LIMA TECHNICAL COLLEGE	\$251	0.00%	\$0
89	NORTHWEST STATE COMM COLLEGE	\$4,042,921	2.33%	\$208
89	LORAIN COUNTY COMM COLLEGE	\$1,024,343	0.59%	\$53
89	COLUMBUS STATE COMM COLLEGE	\$1,509,081	0.87%	\$78
89	CLARK STATE COMM COLLEGE	\$194,189	0.11%	\$10
89	JEFFERSON COMM COLLEGE	\$1,482,453	0.85%	\$76
89	OWENS STATE COMM COLLEGE	\$573,665	0.33%	\$30
89	STARK STATE COLLEGE of TECHNOLOGY	\$150,411	0.09%	\$8
89	EDISON STATE COMM COLLEGE	\$1,984,926	1.14%	\$102
89	MARION TECHNICAL COLLEGE	\$0	0.00%	\$0
89	CAS	0	0.00%	0
	TOTAL FOR FY 1989	\$173,757,683	100.00%	\$8,948

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR 1990	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
90	OHIO BOARD OF REGENTS	\$46,060,324	25.68%	\$9,907
90	BOWLING GREEN STATE UNIVERSITY	\$1,957,523	1.09%	\$421
90	UNIVERSITY OF AKRON	\$11,870,023	6.62%	\$2,553
90	CENTRAL STATE UNIVERSITY	\$2,059,283	1.15%	\$443
90	CLEVELAND STATE UNIVERSITY	\$19,204,296	10.71%	\$4,130
90	UNIVERSITY OF CINCINNATI	\$8,750,338	4.88%	\$1,882
90	KENT STATE UNIVERSITY	\$4,714,230	2.63%	\$1,014
90	WRIGHT STATE UNIVERSITY	\$11,637,805	6.49%	\$2,503
90	MIAMI UNIVERSITY	\$8,010,841	4.47%	\$1,723
90	OHIO UNIVERSITY	\$7,250,332	4.04%	\$1,559
90	N.E. OHIO COLLEGE OF MED	\$360,991	0.20%	\$78
90	MEDICAL COLLEGE OF OHIO	\$369,902	0.21%	\$80
90	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
90	OHIO STATE UNIVERSITY	\$18,696,629	10.42%	\$4,021
90	AGRICULTURAL R & D CENTER	\$52,276	0.03%	\$11
90	SOUTHERN STATE COMM COLLEGE	\$55,517	0.03%	\$12
90	SHAWNEE STATE UNIVERSITY	\$3,015,508	1.68%	\$649
90	UNIVERSITY OF TOLEDO	\$5,288,253	2.95%	\$1,137
90	YOUNGSTOWN STATE UNIVERSITY	\$5,299,579	2.95%	\$1,140
90	RIO GRANDE COMM COLLEGE	\$772,248	0.43%	\$166
90	WASHINGTON STATE COMM COLLEGE	\$2,204,939	1.23%	\$474
90	CINCINNATI STATE TECH COMM COLLEGE	\$1,458,834	0.81%	\$314
90	MUSKINGUM AREA TECH COLLEGE	\$286,633	0.16%	\$62
90	HOCKING TECH COLLEGE	\$500,691	0.28%	\$108
90	TERRA STATE COMM COLLEGE	\$596,067	0.33%	\$128
90	AGRICULTURAL TECH COLLEGE	\$250	0.00%	\$0
90	BELMONT TECHNICAL COLLEGE	\$2,078,122	1.16%	\$447
90	CENTRAL OHIO TECH COLLEGE	\$6,077	0.00%	\$1
90	SINCLAIR COMM COLLEGE	\$4,485,753	2.50%	\$965
90	CUYAHOGA COMM COLLEGE	\$3,896,050	2.17%	\$838
90	LAKELAND COMM COLLEGE	\$252,040	0.14%	\$54
90	NORTH CENTRAL TECH COLLEGE	\$18,539	0.01%	\$4
90	LIMA TECHNICAL COLLEGE	\$32,572	0.02%	\$7
90	NORTHWEST STATE COMM COLLEGE	\$939,907	0.52%	\$202
90	LORAIN COUNTY COMM COLLEGE	\$883,707	0.49%	\$190
90	COLUMBUS STATE COMM COLLEGE	\$238,823	0.13%	\$51
90	CLARK STATE COMM COLLEGE	\$637,983	0.36%	\$137
90	JEFFERSON COMM COLLEGE	\$716,135	0.40%	\$154
90	OWENS STATE COMM COLLEGE	\$1,620,393	0.90%	\$349
90	STARK STATE COLLEGE of TECHNOLOGY	\$2,591,214	1.44%	\$557
90	EDISON STATE COMM COLLEGE	\$479,912	0.27%	\$103
90	MARION TECHNICAL COLLEGE	\$5,680	0.00%	\$1
90	CAS	0	0.00%	0
	TOTAL FOR FY 1990	\$179,356,219	100.00%	\$38,576

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1991				
91	OHIO BOARD OF REGENTS	\$27,189,612	13.61%	\$10,030
91	BOWLING GREEN STATE UNIVERSITY	\$8,919,808	4.46%	\$3,290
91	UNIVERSITY OF AKRON	\$14,016,089	7.01%	\$5,170
91	CENTRAL STATE UNIVERSITY	\$3,352,481	1.68%	\$1,237
91	CLEVELAND STATE UNIVERSITY	\$36,913,140	18.47%	\$13,617
91	UNIVERSITY OF CINCINNATI	\$12,700,615	6.36%	\$4,685
91	KENT STATE UNIVERSITY	\$7,401,384	3.70%	\$2,730
91	WRIGHT STATE UNIVERSITY	\$7,953,139	3.98%	\$2,934
91	MIAMI UNIVERSITY	\$1,364,156	0.68%	\$503
91	OHIO UNIVERSITY	\$8,126,656	4.07%	\$2,998
91	N.E. OHIO COLLEGE OF MED	\$1,200,879	0.60%	\$443
91	MEDICAL COLLEGE OF OHIO	\$670,523	0.34%	\$247
91	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
91	OHIO STATE UNIVERSITY	\$25,870,854	12.95%	\$9,543
91	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
91	SOUTHERN STATE COMM COLLEGE	\$251,143	0.13%	\$93
91	SHAWNEE STATE UNIVERSITY	\$6,447,651	3.23%	\$2,378
91	UNIVERSITY OF TOLEDO	\$6,573,676	3.29%	\$2,425
91	YOUNGSTOWN STATE UNIVERSITY	\$3,687,675	1.85%	\$1,360
91	RIO GRANDE COMM COLLEGE	\$1,769,200	0.89%	\$653
91	WASHINGTON STATE COMM COLLEGE	\$7,323,937	3.67%	\$2,702
91	CINCINNATI STATE TECH COMM COLLEGE	\$569,439	0.28%	\$210
91	MUSKINGUM AREA TECH COLLEGE	\$289,161	0.14%	\$107
91	HOCKING TECH COLLEGE	\$522,155	0.26%	\$193
91	TERRA STATE COMM COLLEGE	\$125,133	0.06%	\$46
91	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
91	BELMONT TECHNICAL COLLEGE	\$1,199,726	0.60%	\$443
91	CENTRAL OHIO TECH COLLEGE	\$125,931	0.06%	\$46
91	SINCLAIR COMM COLLEGE	\$302,756	0.15%	\$112
91	CUYAHOGA COMM COLLEGE	\$5,544,896	2.77%	\$2,045
91	LAKELAND COMM COLLEGE	\$579,953	0.29%	\$214
91	NORTH CENTRAL TECH COLLEGE	\$285,572	0.14%	\$105
91	LIMA TECHNICAL COLLEGE	\$476,870	0.24%	\$176
91	NORTHWEST STATE COMM COLLEGE	\$263,637	0.13%	\$97
91	LORAIN COUNTY COMM COLLEGE	\$638,586	0.32%	\$236
91	COLUMBUS STATE COMM COLLEGE	\$1,230,365	0.62%	\$454
91	CLARK STATE COMM COLLEGE	\$983,766	0.49%	\$363
91	JEFFERSON COMM COLLEGE	\$104,893	0.05%	\$39
91	OWENS STATE COMM COLLEGE	\$2,181,044	1.09%	\$805
91	STARK STATE COLLEGE of TECHNOLOGY	\$2,423,759	1.21%	\$894
91	EDISON STATE COMM COLLEGE	\$224,145	0.11%	\$83
91	MARION TECHNICAL COLLEGE	\$25,420	0.01%	\$9
91	CAS	0	0.00%	0
	TOTAL FOR FY 1991	\$199,829,825	100.00%	\$73,714

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR 1992	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
92	OHIO BOARD OF REGENTS	\$35,711,075	13.14%	\$236,333
92	BOWLING GREEN STATE UNIVERSITY	\$14,842,700	5.46%	\$98,228
92	UNIVERSITY OF AKRON	\$8,741,336	3.22%	\$57,850
92	CENTRAL STATE UNIVERSITY	\$7,467,461	2.75%	\$49,419
92	CLEVELAND STATE UNIVERSITY	\$18,642,595	6.86%	\$123,375
92	UNIVERSITY OF CINCINNATI	\$16,811,518	6.18%	\$111,257
92	KENT STATE UNIVERSITY	\$12,424,783	4.57%	\$82,226
92	WRIGHT STATE UNIVERSITY	\$11,585,969	4.26%	\$76,675
92	MIAMI UNIVERSITY	\$6,125,511	2.25%	\$40,538
92	OHIO UNIVERSITY	\$10,222,446	3.76%	\$67,651
92	N.E. OHIO COLLEGE OF MED	\$6,621,257	2.44%	\$43,819
92	MEDICAL COLLEGE OF OHIO	\$897,211	0.33%	\$5,938
92	CASE WESTERN RESERVE UNIVERSITY	\$12,028,500	4.43%	\$79,604
92	OHIO STATE UNIVERSITY	\$51,356,309	18.89%	\$339,873
92	AGRICULTURAL R & D CENTER	\$58,888	0.02%	\$390
92	SOUTHERN STATE COMM COLLEGE	\$361,171	0.13%	\$2,390
92	SHAWNEE STATE UNIVERSITY	\$6,753,173	2.48%	\$44,692
92	UNIVERSITY OF TOLEDO	\$10,013,655	3.68%	\$66,270
92	YOUNGSTOWN STATE UNIVERSITY	\$4,632,558	1.70%	\$30,658
92	RIO GRANDE COMM COLLEGE	\$1,247,259	0.46%	\$8,254
92	WASHINGTON STATE COMM COLLEGE	\$1,220,372	0.45%	\$8,076
92	CINCINNATI STATE TECH COMM COLLEGE	\$1,611,885	0.59%	\$10,667
92	MUSKINGUM AREA TECH COLLEGE	\$3,295,751	1.21%	\$21,811
92	HOCKING TECH COLLEGE	\$423,586	0.16%	\$2,803
92	TERRA STATE COMM COLLEGE	\$1,261,256	0.46%	\$8,347
92	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
92	BELMONT TECHNICAL COLLEGE	\$142,415	0.05%	\$942
92	CENTRAL OHIO TECH COLLEGE	\$2,334,419	0.86%	\$15,449
92	SINCLAIR COMM COLLEGE	\$3,822,364	1.41%	\$25,296
92	CUYAHOGA COMM COLLEGE	\$5,518,256	2.03%	\$36,519
92	LAKELAND COMM COLLEGE	\$2,047,260	0.75%	\$13,549
92	NORTH CENTRAL TECH COLLEGE	\$147,428	0.05%	\$976
92	LIMA TECHNICAL COLLEGE	\$245,304	0.09%	\$1,623
92	NORTHWEST STATE COMM COLLEGE	\$117,290	0.04%	\$776
92	LORAIN COUNTY COMM COLLEGE	\$1,549,471	0.57%	\$10,254
92	COLUMBUS STATE COMM COLLEGE	\$5,729,121	2.11%	\$37,915
92	CLARK STATE COMM COLLEGE	\$2,826,250	1.04%	\$18,704
92	JEFFERSON COMM COLLEGE	\$18,926	0.01%	\$125
92	OWENS STATE COMM COLLEGE	\$1,123,370	0.41%	\$7,434
92	STARK STATE COLLEGE of TECHNOLOGY	\$1,756,229	0.65%	\$11,623
92	EDISON STATE COMM COLLEGE	\$45,365	0.02%	\$300
92	MARION TECHNICAL COLLEGE	\$40,009	0.01%	\$265
92	CAS	0	0.00%	0
	TOTAL FOR FY 1992	\$271,821,702	100.00%	\$1,798,898

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1993				
93	OHIO BOARD OF REGENTS	\$19,006,744	8.08%	\$182,338
93	BOWLING GREEN STATE UNIVERSITY	\$9,612,507	4.09%	\$92,216
93	UNIVERSITY OF AKRON	\$28,377,441	12.06%	\$272,234
93	CENTRAL STATE UNIVERSITY	\$8,520,604	3.62%	\$81,741
93	CLEVELAND STATE UNIVERSITY	\$3,741,302	1.59%	\$35,892
93	UNIVERSITY OF CINCINNATI	\$18,257,263	7.76%	\$175,148
93	KENT STATE UNIVERSITY	\$6,903,141	2.93%	\$66,224
93	WRIGHT STATE UNIVERSITY	\$7,754,873	3.30%	\$74,395
93	MIAMI UNIVERSITY	\$9,100,198	3.87%	\$87,301
93	OHIO UNIVERSITY	\$10,073,654	4.28%	\$96,640
93	N.E. OHIO COLLEGE OF MED	\$7,729,266	3.29%	\$74,149
93	MEDICAL COLLEGE OF OHIO	\$3,355,958	1.43%	\$32,195
93	CASE WESTERN RESERVE UNIVERSITY	\$2,002,025	0.85%	\$19,206
93	OHIO STATE UNIVERSITY	\$43,697,250	18.57%	\$419,202
93	AGRICULTURAL R & D CENTER	\$753	0.00%	\$7
93	SOUTHERN STATE COMM COLLEGE	\$222,146	0.09%	\$2,131
93	SHAWNEE STATE UNIVERSITY	\$4,898,599	2.08%	\$46,994
93	UNIVERSITY OF TOLEDO	\$3,926,671	1.67%	\$37,670
93	YOUNGSTOWN STATE UNIVERSITY	\$2,767,495	1.18%	\$26,549
93	RIO GRANDE COMM COLLEGE	\$2,273,883	0.97%	\$21,814
93	WASHINGTON STATE COMM COLLEGE	\$559,109	0.24%	\$5,364
93	CINCINNATI STATE TECH COMM COLLEGE	\$2,248,862	0.96%	\$21,574
93	MUSKINGUM AREA TECH COLLEGE	\$1,178,093	0.50%	\$11,302
93	HOCKING TECH COLLEGE	\$128,758	0.05%	\$1,235
93	TERRA STATE COMM COLLEGE	\$419,744	0.18%	\$4,027
93	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
93	BELMONT TECHNICAL COLLEGE	\$507,330	0.22%	\$4,867
93	CENTRAL OHIO TECH COLLEGE	\$3,863,291	1.64%	\$37,062
93	SINCLAIR COMM COLLEGE	\$5,313,441	2.26%	\$50,974
93	CUYAHOGA COMM COLLEGE	\$6,083,483	2.59%	\$58,361
93	LAKELAND COMM COLLEGE	\$2,349,790	1.00%	\$22,542
93	NORTH CENTRAL TECH COLLEGE	\$445,504	0.19%	\$4,274
93	LIMA TECHNICAL COLLEGE	\$2,469,517	1.05%	\$23,691
93	NORTHWEST STATE COMM COLLEGE	\$41,015	0.02%	\$393
93	LORAIN COUNTY COMM COLLEGE	\$1,708,690	0.73%	\$16,392
93	COLUMBUS STATE COMM COLLEGE	\$9,851,829	4.19%	\$94,512
93	CLARK STATE COMM COLLEGE	\$3,360,678	1.43%	\$32,240
93	JEFFERSON COMM COLLEGE	\$908,277	0.39%	\$8,713
93	OWENS STATE COMM COLLEGE	\$243,717	0.10%	\$2,338
93	STARK STATE COLLEGE of TECHNOLOGY	\$276,076	0.12%	\$2,648
93	EDISON STATE COMM COLLEGE	\$25,428	0.01%	\$244
93	MARION TECHNICAL COLLEGE	\$1,019,580	0.43%	\$9,781
93	CAS	29,801	0.01%	286
	TOTAL FOR FY 1993	\$235,253,786	100.00%	\$2,256,866

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1994				
94	OHIO BOARD OF REGENTS	\$8,034,283	3.06%	\$87,159
94	BOWLING GREEN STATE UNIVERSITY	\$13,714,114	5.22%	\$148,776
94	UNIVERSITY OF AKRON	\$18,313,182	6.97%	\$198,668
94	CENTRAL STATE UNIVERSITY	\$4,975,576	1.89%	\$53,977
94	CLEVELAND STATE UNIVERSITY	\$7,684,884	2.93%	\$83,368
94	UNIVERSITY OF CINCINNATI	\$30,001,254	11.42%	\$325,464
94	KENT STATE UNIVERSITY	\$8,876,197	3.38%	\$96,292
94	WRIGHT STATE UNIVERSITY	\$15,646,828	5.96%	\$169,742
94	MIAMI UNIVERSITY	\$9,116,177	3.47%	\$98,896
94	OHIO UNIVERSITY	\$16,613,674	6.32%	\$180,231
94	N.E. OHIO COLLEGE OF MED	\$4,701,391	1.79%	\$51,002
94	MEDICAL COLLEGE OF OHIO	\$3,032,839	1.15%	\$32,901
94	CASE WESTERN RESERVE UNIVERSITY	\$717,457	0.27%	\$7,783
94	OHIO STATE UNIVERSITY	\$48,012,877	18.27%	\$520,861
94	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
94	SOUTHERN STATE COMM COLLEGE	\$1,797,138	0.68%	\$19,496
94	SHAWNEE STATE UNIVERSITY	\$8,988,461	3.42%	\$97,510
94	UNIVERSITY OF TOLEDO	\$12,705,361	4.84%	\$137,832
94	YOUNGSTOWN STATE UNIVERSITY	\$3,353,270	1.28%	\$36,377
94	RIO GRANDE COMM COLLEGE	\$931,862	0.35%	\$10,109
94	WASHINGTON STATE COMM COLLEGE	\$518,885	0.20%	\$5,629
94	CINCINNATI STATE TECH COMM COLLEGE	\$7,599,681	2.89%	\$82,444
94	MUSKINGUM AREA TECH COLLEGE	\$1,411,363	0.54%	\$15,311
94	HOCKING TECH COLLEGE	\$1,085,137	0.41%	\$11,772
94	TERRA STATE COMM COLLEGE	\$615,887	0.23%	\$6,681
94	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
94	BELMONT TECHNICAL COLLEGE	\$220,333	0.08%	\$2,390
94	CENTRAL OHIO TECH COLLEGE	\$357,158	0.14%	\$3,875
94	SINCLAIR COMM COLLEGE	\$3,946,892	1.50%	\$42,817
94	CUYAHOGA COMM COLLEGE	\$3,618,305	1.38%	\$39,253
94	LAKELAND COMM COLLEGE	\$3,760,911	1.43%	\$40,800
94	NORTH CENTRAL TECH COLLEGE	\$5,962,136	2.27%	\$64,679
94	LIMA TECHNICAL COLLEGE	\$1,063,525	0.40%	\$11,538
94	NORTHWEST STATE COMM COLLEGE	\$297,554	0.11%	\$3,228
94	LORAIN COUNTY COMM COLLEGE	\$2,627,362	1.00%	\$28,503
94	COLUMBUS STATE COMM COLLEGE	\$1,872,525	0.71%	\$20,314
94	CLARK STATE COMM COLLEGE	\$293,569	0.11%	\$3,185
94	JEFFERSON COMM COLLEGE	\$463,979	0.18%	\$5,033
94	OWENS STATE COMM COLLEGE	\$3,914,074	1.49%	\$42,461
94	STARK STATE COLLEGE of TECHNOLOGY	\$2,583,635	0.98%	\$28,028
94	EDISON STATE COMM COLLEGE	\$2,698,318	1.03%	\$29,272
94	MARION TECHNICAL COLLEGE	\$587,733	0.22%	\$6,376
94	CAS	12,966	0.00%	141
	TOTAL FOR FY 1994	\$262,728,753	100.00%	\$2,850,177

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1995				
95	OHIO BOARD OF REGENTS	\$3,674,499	1.35%	\$32,187
95	BOWLING GREEN STATE UNIVERSITY	\$8,009,446	2.94%	\$70,160
95	UNIVERSITY OF AKRON	\$10,986,036	4.04%	\$96,233
95	CENTRAL STATE UNIVERSITY	\$3,174,337	1.17%	\$27,806
95	CLEVELAND STATE UNIVERSITY	\$17,683,949	6.50%	\$154,904
95	UNIVERSITY OF CINCINNATI	\$49,678,579	18.25%	\$435,165
95	KENT STATE UNIVERSITY	\$8,140,196	2.99%	\$71,305
95	WRIGHT STATE UNIVERSITY	\$13,626,681	5.01%	\$119,364
95	MIAMI UNIVERSITY	\$7,467,554	2.74%	\$65,413
95	OHIO UNIVERSITY	\$20,726,998	7.61%	\$181,560
95	N.E. OHIO COLLEGE OF MED	\$798,712	0.29%	\$6,996
95	MEDICAL COLLEGE OF OHIO	\$2,134,731	0.78%	\$18,699
95	CASE WESTERN RESERVE UNIVERSITY	\$569,435	0.21%	\$4,988
95	OHIO STATE UNIVERSITY	\$41,905,938	15.39%	\$367,079
95	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
95	SOUTHERN STATE COMM COLLEGE	\$785,694	0.29%	\$6,882
95	SHAWNEE STATE UNIVERSITY	\$9,212,478	3.38%	\$80,698
95	UNIVERSITY OF TOLEDO	\$21,864,090	8.03%	\$191,521
95	YOUNGSTOWN STATE UNIVERSITY	\$5,319,078	1.95%	\$46,593
95	RIO GRANDE COMM COLLEGE	\$688,448	0.25%	\$6,031
95	WASHINGTON STATE COMM COLLEGE	\$2,463,233	0.90%	\$21,577
95	CINCINNATI STATE TECH COMM COLLEGE	\$3,475,549	1.28%	\$30,444
95	MUSKINGUM AREA TECH COLLEGE	\$257,561	0.09%	\$2,256
95	HOCKING TECH COLLEGE	\$3,685,091	1.35%	\$32,280
95	TERRA STATE COMM COLLEGE	\$3,415,335	1.25%	\$29,917
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%	\$3,769
95	SINCLAIR COMM COLLEGE	\$3,345,335	1.23%	\$29,304
95	CUYAHOGA COMM COLLEGE	\$2,494,740	0.92%	\$21,853
95	LAKELAND COMM COLLEGE	\$5,461,117	2.01%	\$47,837
95	NORTH CENTRAL TECH COLLEGE	\$4,306,851	1.58%	\$37,726
95	LIMA TECHNICAL COLLEGE	\$4,126,993	1.52%	\$36,151
95	NORTHWEST STATE COMM COLLEGE	\$168,787	0.06%	\$1,479
95	LORAIN COUNTY COMM COLLEGE	\$1,738,599	0.64%	\$15,229
95	COLUMBUS STATE COMM COLLEGE	\$2,179,222	0.80%	\$19,089
95	CLARK STATE COMM COLLEGE	\$2,092,404	0.77%	\$18,329
95	JEFFERSON COMM COLLEGE	\$343,407	0.13%	\$3,008
95	OWENS STATE COMM COLLEGE	\$444,179	0.16%	\$3,891
95	STARK STATE COLLEGE of TECHNOLOGY	\$2,591,104	0.95%	\$22,697
95	EDISON STATE COMM COLLEGE	\$2,646,027	0.97%	\$23,178
95	MARION TECHNICAL COLLEGE	\$113,222	0.04%	\$992
95	CAS	0	0.00%	0
	TOTAL FOR FY 1995	\$272,225,888	100.00%	\$2,384,590

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR 1996	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
96	OHIO BOARD OF REGENTS	\$2,048,989	0.70%	\$21,004
96	BOWLING GREEN STATE UNIVERSITY	\$8,201,484	2.81%	\$84,074
96	UNIVERSITY OF AKRON	\$10,889,248	3.74%	\$111,627
96	CENTRAL STATE UNIVERSITY	\$6,605,962	2.27%	\$67,718
96	CLEVELAND STATE UNIVERSITY	\$27,768,497	9.53%	\$284,658
96	UNIVERSITY OF CINCINNATI	\$46,687,062	16.02%	\$478,594
96	KENT STATE UNIVERSITY	\$19,562,320	6.71%	\$200,535
96	WRIGHT STATE UNIVERSITY	\$7,979,274	2.74%	\$81,796
96	MIAMI UNIVERSITY	\$14,448,550	4.96%	\$148,113
96	OHIO UNIVERSITY	\$12,787,425	4.39%	\$131,085
96	N.E. OHIO COLLEGE OF MED	\$901,224	0.31%	\$9,239
96	MEDICAL COLLEGE OF OHIO	\$11,172,015	3.83%	\$114,525
96	CASE WESTERN RESERVE UNIVERSITY	\$311,833	0.11%	\$3,197
96	OHIO STATE UNIVERSITY	\$41,398,371	14.20%	\$424,379
96	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
96	SOUTHERN STATE COMM COLLEGE	\$130,208	0.04%	\$1,335
96	SHAWNEE STATE UNIVERSITY	\$4,107,489	1.41%	\$42,106
96	UNIVERSITY OF TOLEDO	\$19,180,696	6.58%	\$196,623
96	YOUNGSTOWN STATE UNIVERSITY	\$9,627,779	3.30%	\$98,695
96	RIO GRANDE COMM COLLEGE	\$2,491,967	0.85%	\$25,545
96	WASHINGTON STATE COMM COLLEGE	\$2,430,704	0.83%	\$24,917
96	CINCINNATI STATE TECH COMM COLLEGE	\$2,558,038	0.88%	\$26,223
96	MUSKINGUM AREA TECH COLLEGE	\$1,102,026	0.38%	\$11,297
96	HOCKING TECH COLLEGE	\$4,870,975	1.67%	\$49,933
96	TERRA STATE COMM COLLEGE	\$3,405,176	1.17%	\$34,907
96	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
96	BELMONT TECHNICAL COLLEGE	\$224,801	0.08%	\$2,304
96	CENTRAL OHIO TECH COLLEGE	\$252,142	0.09%	\$2,585
96	SINCLAIR COMM COLLEGE	\$3,109,283	1.07%	\$31,874
96	CUYAHOGA COMM COLLEGE	\$7,160,687	2.46%	\$73,405
96	LAKELAND COMM COLLEGE	\$1,472,623	0.51%	\$15,096
96	NORTH CENTRAL TECH COLLEGE	\$535,075	0.18%	\$5,485
96	LIMA TECHNICAL COLLEGE	\$0	0.00%	\$0
96	NORTHWEST STATE COMM COLLEGE	\$598,212	0.21%	\$6,132
96	LORAIN COUNTY COMM COLLEGE	\$1,181,011	0.41%	\$12,107
96	COLUMBUS STATE COMM COLLEGE	\$7,558,436	2.59%	\$77,482
96	CLARK STATE COMM COLLEGE	\$2,361,177	0.81%	\$24,205
96	JEFFERSON COMM COLLEGE	\$1,364,308	0.47%	\$13,986
96	OWENS STATE COMM COLLEGE	\$3,711,332	1.27%	\$38,045
96	STARK STATE COLLEGE of TECHNOLOGY	\$156,632	0.05%	\$1,606
96	EDISON STATE COMM COLLEGE	\$624,605	0.21%	\$6,403
96	MARION TECHNICAL COLLEGE	\$497,367	0.17%	\$5,099
96	CAS	0	0.00%	0
	TOTAL FOR FY 1996	\$291,475,003	100.00%	\$2,987,938

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR 1997	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
97	OHIO BOARD OF REGENTS	\$6,557,285	2.02%	\$59,825
97	BOWLING GREEN STATE UNIVERSITY	\$8,866,158	2.73%	\$80,890
97	UNIVERSITY OF AKRON	\$9,386,256	2.89%	\$85,635
97	CENTRAL STATE UNIVERSITY	\$11,831,534	3.64%	\$107,945
97	CLEVELAND STATE UNIVERSITY	\$32,525,092	10.01%	\$296,742
97	UNIVERSITY OF CINCINNATI	\$39,654,366	12.20%	\$361,786
97	KENT STATE UNIVERSITY	\$21,157,787	6.51%	\$193,033
97	WRIGHT STATE UNIVERSITY	\$11,385,788	3.50%	\$103,878
97	MIAMI UNIVERSITY	\$19,175,294	5.90%	\$174,946
97	OHIO UNIVERSITY	\$15,409,261	4.74%	\$140,586
97	N.E. OHIO COLLEGE OF MED	\$2,292,006	0.71%	\$20,911
97	MEDICAL COLLEGE OF OHIO	\$9,083,150	2.80%	\$82,870
97	CASE WESTERN RESERVE UNIVERSITY	\$1,937,775	0.60%	\$17,679
97	OHIO STATE UNIVERSITY	\$52,901,977	16.28%	\$482,651
97	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
97	SOUTHERN STATE COMM COLLEGE	\$1,112,988	0.34%	\$10,154
97	SHAWNEE STATE UNIVERSITY	\$6,061,672	1.87%	\$55,304
97	UNIVERSITY OF TOLEDO	\$28,639,280	8.81%	\$261,290
97	YOUNGSTOWN STATE UNIVERSITY	\$3,705,405	1.14%	\$33,806
97	RIO GRANDE COMM COLLEGE	\$1,810,016	0.56%	\$16,514
97	WASHINGTON STATE COMM COLLEGE	\$262,480	0.08%	\$2,395
97	CINCINNATI STATE TECH COMM COLLEGE	\$635,258	0.20%	\$5,796
97	MUSKINGUM AREA TECH COLLEGE	\$156,992	0.05%	\$1,432
97	HOCKING TECH COLLEGE	\$1,995,841	0.61%	\$18,209
97	TERRA STATE COMM COLLEGE	\$1,066,744	0.33%	\$9,732
97	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
97	BELMONT TECHNICAL COLLEGE	\$785,884	0.24%	\$7,170
97	CENTRAL OHIO TECH COLLEGE	\$1,643,228	0.51%	\$14,992
97	SINCLAIR COMM COLLEGE	\$3,376,810	1.04%	\$30,808
97	CUYAHOGA COMM COLLEGE	\$3,869,555	1.19%	\$35,304
97	LAKELAND COMM COLLEGE	\$3,246,167	1.00%	\$29,616
97	NORTH CENTRAL TECH COLLEGE	\$236,131	0.07%	\$2,154
97	LIMA TECHNICAL COLLEGE	\$361,926	0.11%	\$3,302
97	NORTHWEST STATE COMM COLLEGE	\$6,084,698	1.87%	\$55,514
97	LORAIN COUNTY COMM COLLEGE	\$3,633,124	1.12%	\$33,147
97	COLUMBUS STATE COMM COLLEGE	\$4,814,314	1.48%	\$43,923
97	CLARK STATE COMM COLLEGE	\$1,771,556	0.55%	\$16,163
97	JEFFERSON COMM COLLEGE	\$713,920	0.22%	\$6,513
97	OWENS STATE COMM COLLEGE	\$5,655,710	1.74%	\$51,600
97	STARK STATE COLLEGE of TECHNOLOGY	\$168,006	0.05%	\$1,533
97	EDISON STATE COMM COLLEGE	\$911,339	0.28%	\$8,315
97	MARION TECHNICAL COLLEGE	\$32,534	0.01%	\$297
97	CAS	30,430	0.01%	278
	TOTAL FOR FY 1997	\$324,945,737	100.00%	\$2,964,638

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1998				
98	OHIO BOARD OF REGENTS	\$10,862,689	3.29%	\$203,732
98	BOWLING GREEN STATE UNIVERSITY	\$7,726,614	2.34%	\$144,915
98	UNIVERSITY OF AKRON	\$6,942,518	2.11%	\$130,209
98	CENTRAL STATE UNIVERSITY	\$8,821,835	2.68%	\$165,456
98	CLEVELAND STATE UNIVERSITY	\$28,677,317	8.70%	\$537,850
98	UNIVERSITY OF CINCINNATI	\$43,033,166	13.05%	\$807,098
98	KENT STATE UNIVERSITY	\$13,012,688	3.95%	\$244,056
98	WRIGHT STATE UNIVERSITY	\$28,433,295	8.62%	\$533,274
98	MIAMI UNIVERSITY	\$15,034,380	4.56%	\$281,974
98	OHIO UNIVERSITY	\$14,774,127	4.48%	\$277,092
98	N.E. OHIO COLLEGE OF MED	\$2,056,261	0.62%	\$38,566
98	MEDICAL COLLEGE OF OHIO	\$5,074,284	1.54%	\$95,169
98	CASE WESTERN RESERVE UNIVERSITY	\$1,783,888	0.54%	\$33,457
98	OHIO STATE UNIVERSITY	\$64,187,106	19.47%	\$1,203,845
98	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
98	SOUTHERN STATE COMM COLLEGE	\$813,240	0.25%	\$15,253
98	SHAWNEE STATE UNIVERSITY	\$2,381,417	0.72%	\$44,664
98	UNIVERSITY OF TOLEDO	\$11,156,233	3.38%	\$209,238
98	YOUNGSTOWN STATE UNIVERSITY	\$14,551,049	4.41%	\$272,909
98	RIO GRANDE COMM COLLEGE	\$175,793	0.05%	\$3,297
98	WASHINGTON STATE COMM COLLEGE	\$1,818,471	0.55%	\$34,106
98	CINCINNATI STATE TECH COMM COLLEGE	\$4,075,833	1.24%	\$76,443
98	MUSKINGUM AREA TECH COLLEGE	\$57,353	0.02%	\$1,076
98	HOCKING TECH COLLEGE	\$3,382,868	1.03%	\$63,447
98	TERRA STATE COMM COLLEGE	\$578,891	0.18%	\$10,857
98	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
98	BELMONT TECHNICAL COLLEGE	\$150,738	0.05%	\$2,827
98	CENTRAL OHIO TECH COLLEGE	\$290,397	0.09%	\$5,446
98	SINCLAIR COMM COLLEGE	\$5,059,456	1.53%	\$94,891
98	CUYAHOGA COMM COLLEGE	\$8,684,545	2.63%	\$162,881
98	LAKELAND COMM COLLEGE	\$3,095,200	0.94%	\$58,051
98	NORTH CENTRAL TECH COLLEGE	\$259,331	0.08%	\$4,864
98	LIMA TECHNICAL COLLEGE	\$10,466,839	3.17%	\$196,308
98	NORTHWEST STATE COMM COLLEGE	\$2,251,761	0.68%	\$42,232
98	LORAIN COUNTY COMM COLLEGE	\$776,019	0.24%	\$14,554
98	COLUMBUS STATE COMM COLLEGE	\$1,362,192	0.41%	\$25,548
98	CLARK STATE COMM COLLEGE	\$2,305,214	0.70%	\$43,235
98	JEFFERSON COMM COLLEGE	\$482,683	0.15%	\$9,053
98	OWENS STATE COMM COLLEGE	\$1,488,793	0.45%	\$27,923
98	STARK STATE COLLEGE of TECHNOLOGY	\$2,234,711	0.68%	\$41,913
98	EDISON STATE COMM COLLEGE	\$731,972	0.22%	\$13,728
98	MARION TECHNICAL COLLEGE	\$679,420	0.21%	\$12,743
98	CAS	0	0.00%	0
	TOTAL FOR FY 1998	\$329,730,587	100.00%	\$6,184,179

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1999				
99	OHIO BOARD OF REGENTS	\$9,460,339	3.58%	\$188,573
99	BOWLING GREEN STATE UNIVERSITY	\$9,821,981	3.72%	\$195,782
99	UNIVERSITY OF AKRON	\$2,469,303	0.94%	\$49,221
99	CENTRAL STATE UNIVERSITY	\$617,029	0.23%	\$12,299
99	CLEVELAND STATE UNIVERSITY	\$10,695,751	4.05%	\$213,199
99	UNIVERSITY OF CINCINNATI	\$42,821,662	16.22%	\$853,566
99	KENT STATE UNIVERSITY	\$16,550,466	6.27%	\$329,901
99	WRIGHT STATE UNIVERSITY	\$20,227,017	7.66%	\$403,186
99	MIAMI UNIVERSITY	\$14,402,822	5.46%	\$287,092
99	OHIO UNIVERSITY	\$10,768,057	4.08%	\$214,640
99	N.E. OHIO COLLEGE OF MED	\$3,497,189	1.33%	\$69,710
99	MEDICAL COLLEGE OF OHIO	\$1,626,629	0.62%	\$32,424
99	CASE WESTERN RESERVE UNIVERSIT	\$766,734	0.29%	\$15,283
99	OHIO STATE UNIVERSITY	\$62,091,719	23.53%	\$1,237,676
99	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
99	SOUTHERN STATE COMM COLLEGE	\$2,643,102	1.00%	\$52,685
99	SHAWNEE STATE UNIVERSITY	\$1,297,088	0.49%	\$25,855
99	UNIVERSITY OF TOLEDO	\$11,246,117	4.26%	\$224,169
99	YOUNGSTOWN STATE UNIVERSITY	\$8,384,803	3.18%	\$167,135
99	RIO GRANDE COMM COLLEGE	\$41,681	0.02%	\$831
99	WASHINGTON STATE COMM COLLEGE	\$987,637	0.37%	\$19,687
99	CINCINNATI STATE TECH COMM COI	\$1,292,224	0.49%	\$25,758
99	MUSKINGUM AREA TECH COLLEGE	\$41,552	0.02%	\$828
99	HOCKING TECH COLLEGE	\$1,835,027	0.70%	\$36,578
99	TERRA STATE COMM COLLEGE	\$292,914	0.11%	\$5,839
99	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
99	BELMONT TECHNICAL COLLEGE	\$682,938	0.26%	\$13,613
99	CENTRAL OHIO TECH COLLEGE	\$369,514	0.14%	\$7,366
99	SINCLAIR COMM COLLEGE	\$4,808,137	1.82%	\$95,841
99	CUYAHOGA COMM COLLEGE	\$10,656,308	4.04%	\$212,413
99	LAKELAND COMM COLLEGE	\$841,719	0.32%	\$16,778
99	NORTH CENTRAL TECH COLLEGE	\$411,685	0.16%	\$8,206
99	LIMA TECHNICAL COLLEGE	\$5,632,232	2.13%	\$112,267
99	NORTHWEST STATE COMM COLLEGE	\$519,974	0.20%	\$10,365
99	LORAIN COUNTY COMM COLLEGE	\$279,866	0.11%	\$5,579
99	COLUMBUS STATE COMM COLLEGE	\$2,016,259	0.76%	\$40,190
99	CLARK STATE COMM COLLEGE	\$1,255,562	0.48%	\$25,027
99	JEFFERSON COMM COLLEGE	\$190,968	0.07%	\$3,807
99	OWENS STATE COMM COLLEGE	\$787,829	0.30%	\$15,704
99	STARK STATE COLLEGE of TECHNOLO	\$1,416,685	0.54%	\$28,239
99	EDISON STATE COMM COLLEGE	\$131,787	0.05%	\$2,627
99	MARION TECHNICAL COLLEGE	\$46,132	0.02%	\$920
99	CAS	4,824	0.00%	96
	TOTAL FOR FY 1999	\$263,931,262	100.00%	\$5,260,950

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
2000				
00	OHIO BOARD OF REGENTS	\$3,931,458	1.48%	\$71,612
00	BOWLING GREEN STATE UNIVERSITY	\$6,472,250	2.43%	\$117,892
00	UNIVERSITY OF AKRON	\$10,893,311	4.09%	\$198,422
00	CENTRAL STATE UNIVERSITY	\$1,378,797	0.52%	\$25,115
00	CLEVELAND STATE UNIVERSITY	\$17,381,951	6.53%	\$316,613
00	UNIVERSITY OF CINCINNATI	\$33,520,536	12.58%	\$610,578
00	KENT STATE UNIVERSITY	\$34,212,214	12.84%	\$623,177
00	WRIGHT STATE UNIVERSITY	\$22,549,213	8.47%	\$410,735
00	MIAMI UNIVERSITY	\$12,100,029	4.54%	\$220,402
00	OHIO UNIVERSITY	\$15,088,356	5.66%	\$274,835
00	N.E. OHIO COLLEGE OF MED	\$1,500,264	0.56%	\$27,327
00	MEDICAL COLLEGE OF OHIO	\$2,532,170	0.95%	\$46,124
00	CASE WESTERN RESERVE UNIVERSIT	\$761,000	0.29%	\$13,862
00	OHIO STATE UNIVERSITY	\$45,648,129	17.14%	\$831,482
00	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
00	SOUTHERN STATE COMM COLLEGE	\$4,335,168	1.63%	\$78,965
00	SHAWNEE STATE UNIVERSITY	\$2,186,010	0.82%	\$39,818
00	UNIVERSITY OF TOLEDO	\$12,691,959	4.76%	\$231,184
00	YOUNGSTOWN STATE UNIVERSITY	\$8,141,285	3.06%	\$148,294
00	RIO GRANDE COMM COLLEGE	\$1,612,656	0.61%	\$29,375
00	WASHINGTON STATE COMM COLLEGE	\$234,584	0.09%	\$4,273
00	CINCINNATI STATE TECH COMM COI	\$670,162	0.25%	\$12,207
00	MUSKINGUM AREA TECH COLLEGE	\$816,482	0.31%	\$14,872
00	HOCKING TECH COLLEGE	\$2,021,026	0.76%	\$36,813
00	TERRA STATE COMM COLLEGE	\$218,885	0.08%	\$3,987
00	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
00	BELMONT TECHNICAL COLLEGE	\$485,127	0.18%	\$8,837
00	CENTRAL OHIO TECH COLLEGE	\$424,312	0.16%	\$7,729
00	SINCLAIR COMM COLLEGE	\$2,604,831	0.98%	\$47,447
00	CUYAHOGA COMM COLLEGE	\$2,881,616	1.08%	\$52,489
00	LAKELAND COMM COLLEGE	\$3,251,310	1.22%	\$59,223
00	NORTH CENTRAL TECH COLLEGE	\$158,402	0.06%	\$2,885
00	LIMA TECHNICAL COLLEGE	\$2,445,061	0.92%	\$44,537
00	NORTHWEST STATE COMM COLLEGE	\$337,706	0.13%	\$6,151
00	LORAIN COUNTY COMM COLLEGE	\$452,168	0.17%	\$8,236
00	COLUMBUS STATE COMM COLLEGE	\$1,703,907	0.64%	\$31,037
00	CLARK STATE COMM COLLEGE	\$325,272	0.12%	\$5,925
00	JEFFERSON COMM COLLEGE	\$25,020	0.01%	\$456
00	OWENS STATE COMM COLLEGE	\$8,481,480	3.18%	\$154,490
00	STARK STATE COLLEGE of TECHNOLO	\$1,723,166	0.65%	\$31,388
00	EDISON STATE COMM COLLEGE	\$178,153	0.07%	\$3,245
00	MARION TECHNICAL COLLEGE	\$0	0.00%	\$0
00	CAS	0	0.00%	0
	TOTAL FOR FY 2000	\$266,375,427	100.00%	\$4,852,038

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
2001				
01	OHIO BOARD OF REGENTS	\$4,939,150	1.68%	\$156,146
01	BOWLING GREEN STATE UNIVERSITY	\$12,210,147	4.16%	\$386,011
01	UNIVERSITY OF AKRON	\$14,106,940	4.80%	\$445,977
01	CENTRAL STATE UNIVERSITY	\$3,223,055	1.10%	\$101,894
01	CLEVELAND STATE UNIVERSITY	\$27,065,403	9.21%	\$855,645
01	UNIVERSITY OF CINCINNATI	\$48,468,290	16.50%	\$1,532,276
01	KENT STATE UNIVERSITY	\$19,389,036	6.60%	\$612,965
01	WRIGHT STATE UNIVERSITY	\$16,116,150	5.49%	\$509,496
01	MIAMI UNIVERSITY	\$16,899,553	5.75%	\$534,262
01	OHIO UNIVERSITY	\$26,142,367	8.90%	\$826,464
01	N.E. OHIO COLLEGE OF MED	\$863,493	0.29%	\$27,298
01	MEDICAL COLLEGE OF OHIO	\$3,269,811	1.11%	\$103,372
01	CASE WESTERN RESERVE UNIVERSIT	\$1,135,574	0.39%	\$35,900
01	OHIO STATE UNIVERSITY	\$50,111,880	17.06%	\$1,584,236
01	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
01	SOUTHERN STATE COMM COLLEGE	\$1,046,223	0.36%	\$33,075
01	SHAWNEE STATE UNIVERSITY	\$566,222	0.19%	\$17,901
01	UNIVERSITY OF TOLEDO	\$7,434,647	2.53%	\$235,039
01	YOUNGSTOWN STATE UNIVERSITY	\$4,297,749	1.46%	\$135,869
01	RIO GRANDE COMM COLLEGE	\$929,652	0.32%	\$29,390
01	WASHINGTON STATE COMM COLLEGE	\$206,399	0.07%	\$6,525
01	CINCINNATI STATE TECH COMM COI	\$204,777	0.07%	\$6,474
01	MUSKINGUM AREA TECH COLLEGE	\$3,160,009	1.08%	\$99,900
01	HOCKING TECH COLLEGE	\$2,105,153	0.72%	\$66,552
01	TERRA STATE COMM COLLEGE	\$511,434	0.17%	\$16,168
01	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
01	BELMONT TECHNICAL COLLEGE	\$190,513	0.06%	\$6,023
01	CENTRAL OHIO TECH COLLEGE	\$477,057	0.16%	\$15,082
01	SINCLAIR COMM COLLEGE	\$3,736,271	1.27%	\$118,118
01	CUYAHOGA COMM COLLEGE	\$2,651,037	0.90%	\$83,810
01	LAKELAND COMM COLLEGE	\$4,074,035	1.39%	\$128,796
01	NORTH CENTRAL TECH COLLEGE	\$734,075	0.25%	\$23,207
01	LIMA TECHNICAL COLLEGE	\$331,708	0.11%	\$10,487
01	NORTHWEST STATE COMM COLLEGE	\$242,392	0.08%	\$7,663
01	LORAIN COUNTY COMM COLLEGE	\$1,306,053	0.44%	\$41,290
01	COLUMBUS STATE COMM COLLEGE	\$4,961,462	1.69%	\$156,852
01	CLARK STATE COMM COLLEGE	\$312,534	0.11%	\$9,880
01	JEFFERSON COMM COLLEGE	\$133,453	0.05%	\$4,219
01	OWENS STATE COMM COLLEGE	\$910,166	0.31%	\$28,774
01	STARK STATE COLLEGE of TECHNOLO	\$1,639,392	0.56%	\$51,828
01	EDISON STATE COMM COLLEGE	\$851,898	0.29%	\$26,932
01	MARION TECHNICAL COLLEGE	\$311,238	0.11%	\$9,839
01	CAS	8,527	0.00%	270
01	OH EDU TELECOMMUNICATIONS	6,455,166	2.20%	204,073
	TOTAL FOR FY 2001	\$293,730,090	100.00%	\$9,285,977

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
2002				
02	OHIO BOARD OF REGENTS	\$2,051,101	0.64%	\$55,621
02	BOWLING GREEN STATE UNIVERSITY	\$22,324,550	6.97%	\$605,393
02	UNIVERSITY OF AKRON	\$15,564,820	4.86%	\$422,084
02	CENTRAL STATE UNIVERSITY	\$3,345,243	1.05%	\$90,716
02	CLEVELAND STATE UNIVERSITY	\$8,515,470	2.66%	\$230,921
02	UNIVERSITY OF CINCINNATI	\$36,419,489	11.38%	\$987,617
02	KENT STATE UNIVERSITY	\$23,363,171	7.30%	\$633,558
02	WRIGHT STATE UNIVERSITY	\$18,327,281	5.73%	\$496,996
02	MIAMI UNIVERSITY	\$22,189,130	6.93%	\$601,721
02	OHIO UNIVERSITY	\$32,795,781	10.25%	\$889,350
02	N.E. OHIO COLLEGE OF MED	\$1,870,832	0.58%	\$50,733
02	MEDICAL COLLEGE OF OHIO	\$7,068,031	2.21%	\$191,670
02	CASE WESTERN RESERVE UNIVERSITY	\$1,873,916	0.59%	\$50,817
02	OHIO STATE UNIVERSITY	\$50,865,988	15.89%	\$1,379,375
02	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
02	SOUTHERN STATE COMM COLLEGE	\$353,938	0.11%	\$9,598
02	SHAWNEE STATE UNIVERSITY	\$2,042,202	0.64%	\$55,380
02	UNIVERSITY OF TOLEDO	\$8,584,246	2.68%	\$232,786
02	YOUNGSTOWN STATE UNIVERSITY	\$4,685,836	1.46%	\$127,070
02	RIO GRANDE COMM COLLEGE	\$478,814	0.15%	\$12,984
02	WASHINGTON STATE COMM COLLEGE	\$541,489	0.17%	\$14,684
02	CINCINNATI STATE TECH COMM COLLEGE	\$1,730,830	0.54%	\$46,936
02	MUSKINGUM AREA TECH COLLEGE	\$1,696,144	0.53%	\$45,996
02	HOCKING TECH COLLEGE	\$4,603,426	1.44%	\$124,835
02	TERRA STATE COMM COLLEGE	\$409,571	0.13%	\$11,107
02	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
02	BELMONT TECHNICAL COLLEGE	\$2,553	0.00%	\$69
02	CENTRAL OHIO TECH COLLEGE	\$119,420	0.04%	\$3,238
02	SINCLAIR COMM COLLEGE	\$4,586,127	1.43%	\$124,366
02	CUYAHOGA COMM COLLEGE	\$14,583,489	4.56%	\$395,472
02	LAKELAND COMM COLLEGE	\$926,769	0.29%	\$25,132
02	NORTH CENTRAL TECH COLLEGE	\$1,627,767	0.51%	\$44,141
02	LIMA TECHNICAL COLLEGE	\$110,867	0.03%	\$3,006
02	NORTHWEST STATE COMM COLLEGE	\$1,340,016	0.42%	\$36,338
02	LORAIN COUNTY COMM COLLEGE	\$2,305,172	0.72%	\$62,511
02	COLUMBUS STATE COMM COLLEGE	\$13,039,516	4.07%	\$353,603
02	CLARK STATE COMM COLLEGE	\$216,693	0.07%	\$5,876
02	JEFFERSON COMM COLLEGE	\$80,193	0.03%	\$2,175
02	OWENS STATE COMM COLLEGE	\$3,877,480	1.21%	\$105,149
02	STARK STATE COLLEGE of TECHNOLOGY	\$1,916,078	0.60%	\$51,960
02	EDISON STATE COMM COLLEGE	\$391,935	0.12%	\$10,628
02	MARION TECHNICAL COLLEGE	\$516,058	0.16%	\$13,994
02	CAS	85,676	0.03%	2,323
02	OH EDU TELECOMMUNICATIONS	2,680,151	0.84%	72,680
	TOTAL FOR FY 2002	\$320,107,260	100.00%	\$8,680,612

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
2003				
03	OHIO BOARD OF REGENTS	\$81,090	0.06%	\$10,026
03	BOWLING GREEN STATE UNIVERSITY	\$2,100,511	1.66%	\$259,717
03	UNIVERSITY OF AKRON	\$9,073,547	7.16%	\$1,121,898
03	CENTRAL STATE UNIVERSITY	\$1,773,055	1.40%	\$219,229
03	CLEVELAND STATE UNIVERSITY	\$1,613,307	1.27%	\$199,477
03	UNIVERSITY OF CINCINNATI	\$34,021,549	26.83%	\$4,206,592
03	KENT STATE UNIVERSITY	\$4,939,850	3.90%	\$610,787
03	WRIGHT STATE UNIVERSITY	\$8,071,205	6.37%	\$997,964
03	MIAMI UNIVERSITY	\$2,191,484	1.73%	\$270,966
03	OHIO UNIVERSITY	\$2,920,615	2.30%	\$361,119
03	N.E. OHIO COLLEGE OF MED	\$246,479	0.19%	\$30,476
03	MEDICAL COLLEGE OF OHIO	\$2,297,224	1.81%	\$284,040
03	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
03	OHIO STATE UNIVERSITY	\$25,725,975	20.29%	\$3,180,886
03	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
03	SOUTHERN STATE COMM COLLEGE	\$79,489	0.06%	\$9,828
03	SHAWNEE STATE UNIVERSITY	\$320,299	0.25%	\$39,603
03	UNIVERSITY OF TOLEDO	\$6,519,414	5.14%	\$806,092
03	YOUNGSTOWN STATE UNIVERSITY	\$3,372,075	2.66%	\$416,940
03	RIO GRANDE COMM COLLEGE	\$24,536	0.02%	\$3,034
03	WASHINGTON STATE COMM COLLEGE	\$1,019,518	0.80%	\$126,058
03	CINCINNATI STATE TECH COMM COLLEGE	\$3,902,106	3.08%	\$482,476
03	MUSKINGUM AREA TECH COLLEGE	\$208,496	0.16%	\$25,779
03	HOCKING TECH COLLEGE	\$3,656,353	2.88%	\$452,089
03	TERRA STATE COMM COLLEGE	\$174,706	0.14%	\$21,601
03	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
03	BELMONT TECHNICAL COLLEGE	\$21,081	0.02%	\$2,607
03	CENTRAL OHIO TECH COLLEGE	\$225,581	0.18%	\$27,892
03	SINCLAIR COMM COLLEGE	\$930,271	0.73%	\$115,023
03	CUYAHOGA COMM COLLEGE	\$2,719,378	2.14%	\$336,237
03	LAKELAND COMM COLLEGE	\$140,648	0.11%	\$17,390
03	NORTH CENTRAL TECH COLLEGE	\$117,840	0.09%	\$14,570
03	LIMA TECHNICAL COLLEGE	\$1,806	0.00%	\$223
03	NORTHWEST STATE COMM COLLEGE	\$0	0.00%	\$0
03	LORAIN COUNTY COMM COLLEGE	\$96,512	0.08%	\$11,933
03	COLUMBUS STATE COMM COLLEGE	\$103,869	0.08%	\$12,843
03	CLARK STATE COMM COLLEGE	\$236,336	0.19%	\$29,222
03	JEFFERSON COMM COLLEGE	\$45,848	0.04%	\$5,669
03	OWENS STATE COMM COLLEGE	\$1,368,414	1.08%	\$169,197
03	STARK STATE COLLEGE of TECHNOLOGY	\$3,812,455	3.01%	\$471,391
03	EDISON STATE COMM COLLEGE	\$648,434	0.51%	\$80,176
03	MARION TECHNICAL COLLEGE	\$13,823	0.01%	\$1,709
03	CAS	N/A	0.00%	0
03	OH EDU TELECOMMUNICATIONS	1,965,422	1.55%	243,014
	TOTAL FOR FY 2003	\$126,780,600	100.00%	\$15,675,778

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
2004				
04	OHIO BOARD OF REGENTS	\$2,143,154	1.94%	\$167,746
04	BOWLING GREEN STATE UNIVERSITY	\$671,046	0.61%	\$52,523
04	UNIVERSITY OF AKRON	\$3,220,812	2.91%	\$252,095
04	CENTRAL STATE UNIVERSITY	\$540,363	0.49%	\$42,295
04	CLEVELAND STATE UNIVERSITY	\$3,977,791	3.60%	\$311,344
04	UNIVERSITY OF CINCINNATI	\$8,823,859	7.98%	\$690,648
04	KENT STATE UNIVERSITY	\$11,325,249	10.24%	\$886,434
04	WRIGHT STATE UNIVERSITY	\$6,771,965	6.12%	\$530,046
04	MIAMI UNIVERSITY	\$6,321,437	5.72%	\$494,782
04	OHIO UNIVERSITY	\$5,935,946	5.37%	\$464,610
04	N.E. OHIO COLLEGE OF MED	\$993,219	0.90%	\$77,740
04	MEDICAL COLLEGE OF OHIO	\$854,978	0.77%	\$66,920
04	CASE WESTERN RESERVE UNIVERSITY	\$1,937,073	1.75%	\$151,616
04	OHIO STATE UNIVERSITY	\$26,532,124	24.00%	\$2,076,684
04	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
04	SOUTHERN STATE COMM COLLEGE	\$685,935	0.62%	\$53,689
04	SHAWNEE STATE UNIVERSITY	\$234,403	0.21%	\$18,347
04	UNIVERSITY OF TOLEDO	\$2,164,672	1.96%	\$169,430
04	YOUNGSTOWN STATE UNIVERSITY	\$3,260,788	2.95%	\$255,224
04	RIO GRANDE COMM COLLEGE	\$0	0.00%	\$0
04	WASHINGTON STATE COMM COLLEGE	\$377,840	0.34%	\$29,574
04	CINCINNATI STATE TECH COMM COLLEGE	\$4,065,329	3.68%	\$318,196
04	MUSKINGUM AREA TECH COLLEGE	\$360,889	0.33%	\$28,247
04	HOCKING TECH COLLEGE	\$234,883	0.21%	\$18,384
04	TERRA STATE COMM COLLEGE	\$220,844	0.20%	\$17,286
04	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
04	BELMONT TECHNICAL COLLEGE	\$239,073	0.22%	\$18,712
04	CENTRAL OHIO TECH COLLEGE	\$0	0.00%	\$0
04	SINCLAIR COMM COLLEGE	\$1,511,565	1.37%	\$118,311
04	CUYAHOGA COMM COLLEGE	\$674,668	0.61%	\$52,807
04	LAKELAND COMM COLLEGE	\$198,318	0.18%	\$15,522
04	NORTH CENTRAL TECH COLLEGE	\$417,774	0.38%	\$32,699
04	LIMA TECHNICAL COLLEGE	\$2,361,561	2.14%	\$184,841
04	NORTHWEST STATE COMM COLLEGE	\$184,215	0.17%	\$14,419
04	LORAIN COUNTY COMM COLLEGE	\$1,141,654	1.03%	\$89,358
04	COLUMBUS STATE COMM COLLEGE	\$2,448,581	2.21%	\$191,652
04	CLARK STATE COMM COLLEGE	\$184,535	0.17%	\$14,444
04	JEFFERSON COMM COLLEGE	\$0	0.00%	\$0
04	OWENS STATE COMM COLLEGE	\$5,966,713	5.40%	\$467,018
04	STARK STATE COLLEGE of TECHNOLOGY	\$2,134,211	1.93%	\$167,046
04	EDISON STATE COMM COLLEGE	\$62,160	0.06%	\$4,865
04	MARION TECHNICAL COLLEGE	\$13,556	0.01%	\$1,061
04	CAS	N/A	0.00%	0
04	OH EDU TELECOMMUNICATIONS	1,377,850	1.25%	107,845
	TOTAL FOR FY 2004	\$110,571,032	100.00%	\$8,654,458

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
2005				
05	OHIO BOARD OF REGENTS	\$14,641	0.01%	\$1,768
05	BOWLING GREEN STATE UNIVERSITY	\$1,910,982	1.86%	\$230,765
05	UNIVERSITY OF AKRON	\$820,085	0.80%	\$99,031
05	CENTRAL STATE UNIVERSITY	\$1,657,915	1.61%	\$200,205
05	CLEVELAND STATE UNIVERSITY	\$3,144,128	3.05%	\$379,676
05	UNIVERSITY OF CINCINNATI	\$38,506,867	37.39%	\$4,649,976
05	KENT STATE UNIVERSITY	\$4,212,836	4.09%	\$508,730
05	WRIGHT STATE UNIVERSITY	\$3,346,723	3.25%	\$404,140
05	MIAMI UNIVERSITY	\$1,479,373	1.44%	\$178,645
05	OHIO UNIVERSITY	\$4,198,977	4.08%	\$507,056
05	N.E. OHIO COLLEGE OF MED	\$79,912	0.08%	\$9,650
05	MEDICAL COLLEGE OF OHIO	\$578,512	0.56%	\$69,859
05	CASE WESTERN RESERVE UNIVERSITY	\$2,958,420	2.87%	\$357,250
05	OHIO STATE UNIVERSITY	\$21,219,679	20.60%	\$2,562,426
05	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
05	SOUTHERN STATE COMM COLLEGE	\$119,442	0.12%	\$14,424
05	SHAWNEE STATE UNIVERSITY	\$1,310,183	1.27%	\$158,214
05	UNIVERSITY OF TOLEDO	\$4,262,688	4.14%	\$514,750
05	YOUNGSTOWN STATE UNIVERSITY	\$4,992,177	4.85%	\$602,841
05	RIO GRANDE COMM COLLEGE	\$80,879	0.08%	\$9,767
05	WASHINGTON STATE COMM COLLEGE	\$23,465	0.02%	\$2,834
05	CINCINNATI STATE TECH COMM COLLEGE	\$89,866	0.09%	\$10,852
05	MUSKINGUM AREA TECH COLLEGE	\$0	0.00%	\$0
05	HOCKING TECH COLLEGE	\$98,656	0.10%	\$11,913
05	TERRA STATE COMM COLLEGE	\$86,259	0.08%	\$10,416
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%	\$62,625
05	CUYAHOGA COMM COLLEGE	\$2,435,082	2.36%	\$294,053
05	LAKELAND COMM COLLEGE	\$469,700	0.46%	\$56,720
05	NORTH CENTRAL TECH COLLEGE	\$0	0.00%	\$0
05	LIMA TECHNICAL COLLEGE	\$516,591	0.50%	\$62,382
05	NORTHWEST STATE COMM COLLEGE	\$200,000	0.19%	\$24,151
05	LORAIN COUNTY COMM COLLEGE	\$285,408	0.28%	\$34,465
05	COLUMBUS STATE COMM COLLEGE	\$1,358,608	1.32%	\$164,061
05	CLARK STATE COMM COLLEGE	\$0	0.00%	\$0
05	JEFFERSON COMM COLLEGE	\$254,364	0.25%	\$30,716
05	OWENS STATE COMM COLLEGE	\$1,157,170	1.12%	\$139,736
05	STARK STATE COLLEGE of TECHNOLOGY	\$335,785	0.33%	\$40,548
05	EDISON STATE COMM COLLEGE	\$44,719	0.04%	\$5,400
05	MARION TECHNICAL COLLEGE	\$229,442	0.22%	\$27,707
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%	\$12,437,752

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
2006				
06	OHIO BOARD OF REGENTS	\$7,761,946	2.83%	\$316,440
06	BOWLING GREEN STATE UNIVERSITY	\$1,888,240	0.69%	\$76,980
06	UNIVERSITY OF AKRON	\$9,576,739	3.49%	\$390,426
06	CENTRAL STATE UNIVERSITY	\$9,425,878	3.44%	\$384,276
06	CLEVELAND STATE UNIVERSITY	\$6,610,500	2.41%	\$269,498
06	UNIVERSITY OF CINCINNATI	\$25,623,098	9.34%	\$1,044,607
06	KENT STATE UNIVERSITY	\$7,768,333	2.83%	\$316,701
06	WRIGHT STATE UNIVERSITY	\$19,124,166	6.97%	\$779,657
06	MIAMI UNIVERSITY	\$13,128,781	4.79%	\$535,237
06	OHIO UNIVERSITY	\$19,021,182	6.94%	\$775,459
06	N.E. OHIO COLLEGE OF MED	\$1,704,416	0.62%	\$69,486
06	MEDICAL UNIVERSITY OF OHIO (MEDICAL C	\$3,177,299	1.16%	\$129,533
06	CASE WESTERN RESERVE UNIVERSITY	\$9,923,822	3.62%	\$404,576
06	OHIO STATE UNIVERSITY	\$91,744,135	33.45%	\$3,740,242
06	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
06	SOUTHERN STATE COMM COLLEGE	\$223,254	0.08%	\$9,102
06	SHAWNEE STATE UNIVERSITY	\$1,975,729	0.72%	\$80,547
06	UNIVERSITY OF TOLEDO	\$6,267,951	2.29%	\$255,533
06	YOUNGSTOWN STATE UNIVERSITY	\$5,333,324	1.94%	\$217,430
06	RIO GRANDE COMM COLLEGE	\$0	0.00%	\$0
06	WASHINGTON STATE COMM COLLEGE	\$573,469	0.21%	\$23,379
06	CINCINNATI STATE TECH COMM COLLEGE	\$3,030,320	1.10%	\$123,541
06	ZANE STATE COLLEGE (MUSKINGUM AREA TE	\$89,170	0.03%	\$3,635
06	HOCKING TECH COLLEGE	\$267,848	0.10%	\$10,920
06	TERRA STATE COMM COLLEGE	\$70,105	0.03%	\$2,858
06	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
06	BELMONT TECHNICAL COLLEGE	\$66,601	0.02%	\$2,715
06	CENTRAL OHIO TECH COLLEGE	\$364,700	0.13%	\$14,868
06	SINCLAIR COMM COLLEGE	\$4,894,623	1.78%	\$199,545
06	CUYAHOGA COMM COLLEGE	\$5,165,017	1.88%	\$210,568
06	LAKELAND COMM COLLEGE	\$2,585,421	0.94%	\$105,403
06	NORTH CENTRAL TECH COLLEGE	\$390,928	0.14%	\$15,937
06	JAMES A. RHODES STATE COLLEGE (LIMA TEC	\$108,541	0.04%	\$4,425
06	NORTHWEST STATE COMM COLLEGE	\$110,633	0.04%	\$4,510
06	LORAIN COUNTY COMM COLLEGE	\$635,734	0.23%	\$25,918
06	COLUMBUS STATE COMM COLLEGE	\$6,730,619	2.45%	\$274,395
06	CLARK STATE COMM COLLEGE	\$920,423	0.34%	\$37,524
06	JEFFERSON COMM COLLEGE	\$1,496,339	0.55%	\$61,003
06	OWENS STATE COMM COLLEGE	\$3,016,440	1.10%	\$122,975
06	STARK STATE COLLEGE of TECHNOLOGY	\$2,949,117	1.08%	\$120,230
06	EDISON STATE COMM COLLEGE	\$106,516	0.04%	\$4,342
06	MARION TECHNICAL COLLEGE	\$75,345	0.03%	\$3,072
06	CAS	N/A	0.00%	0
06	OH EDU TELECOMMUNICATIONS	0	0.00%	0
06	ETECH OHIO COMMISSION	338,101	0.12%	13,784
	TOTAL FOR FY 2006	\$274,264,803	100.00%	\$11,181,277

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
2007				
07	OHIO BOARD OF REGENTS	\$2,830,307	1.40%	\$104,426
07	BOWLING GREEN STATE UNIVERSITY	\$2,263,900	1.12%	\$83,528
07	UNIVERSITY OF AKRON	\$12,033,522	5.96%	\$443,986
07	CENTRAL STATE UNIVERSITY	\$2,560,090	1.27%	\$94,457
07	CLEVELAND STATE UNIVERSITY	\$8,131,469	4.03%	\$300,017
07	UNIVERSITY OF CINCINNATI	\$10,646,555	5.27%	\$392,813
07	KENT STATE UNIVERSITY	\$19,400,097	9.61%	\$715,782
07	WRIGHT STATE UNIVERSITY	\$13,704,731	6.79%	\$505,647
07	MIAMI UNIVERSITY	\$11,134,956	5.52%	\$410,833
07	OHIO UNIVERSITY	\$8,609,762	4.27%	\$317,664
07	N.E. OHIO COLLEGE OF MED	\$1,358,767	0.67%	\$50,133
07	MEDICAL UNIVERSITY OF OHIO (MEDICAL C	\$2,771,911	1.37%	\$102,272
07	CASE WESTERN RESERVE UNIVERSITY	\$5,604,498	2.78%	\$206,782
07	OHIO STATE UNIVERSITY	\$52,724,594	26.12%	\$1,945,316
07	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
07	SOUTHERN STATE COMM COLLEGE	\$55,098	0.03%	\$2,033
07	SHAWNEE STATE UNIVERSITY	\$754,411	0.37%	\$27,835
07	UNIVERSITY OF TOLEDO	\$11,842,511	5.87%	\$436,939
07	YOUNGSTOWN STATE UNIVERSITY	\$4,017,385	1.99%	\$148,225
07	RIO GRANDE COMM COLLEGE	\$0	0.00%	\$0
07	WASHINGTON STATE COMM COLLEGE	\$166,995	0.08%	\$6,161
07	CINCINNATI STATE TECH COMM COLLEGE	\$1,759,113	0.87%	\$64,904
07	ZANE STATE COLLEGE (MUSKINGUM AREA TE	\$426,450	0.21%	\$15,734
07	HOCKING TECH COLLEGE	\$1,537,758	0.76%	\$56,737
07	TERRA STATE COMM COLLEGE	\$59,041	0.03%	\$2,178
07	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
07	BELMONT TECHNICAL COLLEGE	\$446,890	0.22%	\$16,488
07	CENTRAL OHIO TECH COLLEGE	\$9,550	0.00%	\$352
07	SINCLAIR COMM COLLEGE	\$1,080,515	0.54%	\$39,866
07	CUYAHOGA COMM COLLEGE	\$8,809,935	4.36%	\$325,050
07	LAKELAND COMM COLLEGE	\$745,914	0.37%	\$27,521
07	NORTH CENTRAL TECH COLLEGE	\$25,360	0.01%	\$936
07	JAMES A. RHODES STATE COLLEGE (LIMA TEC	\$9,216	0.00%	\$340
07	NORTHWEST STATE COMM COLLEGE	\$120,000	0.06%	\$4,427
07	LORAIN COUNTY COMM COLLEGE	\$538,422	0.27%	\$19,866
07	COLUMBUS STATE COMM COLLEGE	\$2,770,227	1.37%	\$102,210
07	CLARK STATE COMM COLLEGE	\$2,078,596	1.03%	\$76,691
07	JEFFERSON COMM COLLEGE	\$86,313	0.04%	\$3,185
07	OWENS STATE COMM COLLEGE	\$4,025,573	1.99%	\$148,527
07	STARK STATE COLLEGE of TECHNOLOGY	\$1,940,275	0.96%	\$71,588
07	EDISON STATE COMM COLLEGE	\$3,492,000	1.73%	\$128,840
07	MARION TECHNICAL COLLEGE	\$140,091	0.07%	\$5,169
07	CAS	\$0	0.00%	0
07	OH EDU TELECOMMUNICATIONS	\$0	0.00%	0
07	ETECH OHIO COMMISSION	\$1,134,010	0.56%	41,840
	TOTAL FOR FY 2007	\$201,846,809	100.00%	\$7,447,300

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

FISCAL YEAR 2008	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
08	OHIO BOARD OF REGENTS		0.00%	\$0
08	BOWLING GREEN STATE UNIVERSITY	\$5,669,583	2.23%	\$107,916
08	UNIVERSITY OF AKRON	\$16,387,594	6.46%	\$311,925
08	CENTRAL STATE UNIVERSITY	\$2,142,996	0.84%	\$40,790
08	CLEVELAND STATE UNIVERSITY	\$6,651,304	2.62%	\$126,602
08	UNIVERSITY OF CINCINNATI	\$1,077,035	0.42%	\$20,501
08	KENT STATE UNIVERSITY	\$15,905,554	6.27%	\$302,750
08	WRIGHT STATE UNIVERSITY	\$13,943,972	5.50%	\$265,412
08	MIAMI UNIVERSITY	\$5,727,266	2.26%	\$109,014
08	OHIO UNIVERSITY	\$15,711,257	6.19%	\$299,051
08	N.E. OHIO COLLEGE OF MED	\$676,164	0.27%	\$12,870
08	MEDICAL UNIVERSITY OF OHIO (MEDICAL C	\$85,500	0.03%	\$1,627
08	CASE WESTERN RESERVE UNIVERSITY		0.00%	\$0
08	OHIO STATE UNIVERSITY	\$69,728,312	27.49%	\$1,327,223
08	AGRICULTURAL R & D CENTER	\$1,572,387	0.62%	\$29,929
08	SOUTHERN STATE COMM COLLEGE	\$1,000,000	0.39%	\$19,034
08	SHAWNEE STATE UNIVERSITY	\$3,841,640	1.51%	\$73,123
08	UNIVERSITY OF TOLEDO	\$24,747,006	9.76%	\$471,040
08	YOUNGSTOWN STATE UNIVERSITY	\$5,139,518	2.03%	\$97,827
08	RIO GRANDE COMM COLLEGE	\$128,000	0.05%	\$2,436
08	WASHINGTON STATE COMM COLLEGE	\$25,000	0.01%	\$476
08	CINCINNATI STATE TECH COMM COLLEGE	\$1,914,739	0.75%	\$36,446
08	ZANE STATE COLLEGE (MUSKINGUM AREA TE	\$402,714	0.16%	\$7,665
08	HOCKING TECH COLLEGE	\$1,677,363	0.66%	\$31,927
08	TERRA STATE COMM COLLEGE	\$425,953	0.17%	\$8,108
08	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
08	BELMONT TECHNICAL COLLEGE	\$3,410	0.00%	\$65
08	CENTRAL OHIO TECH COLLEGE	\$276,944	0.11%	\$5,271
08	SINCLAIR COMM COLLEGE	\$910,000	0.36%	\$17,321
08	CUYAHOGA COMM COLLEGE	\$4,365,136	1.72%	\$83,087
08	LAKELAND COMM COLLEGE	\$3,249,129	1.28%	\$61,845
08	NORTH CENTRAL TECH COLLEGE	\$365,468	0.14%	\$6,956
08	JAMES A. RHODES STATE COLLEGE (LIMA TEC	\$0	0.00%	\$0
08	NORTHWEST STATE COMM COLLEGE	\$0	0.00%	\$0
08	LORAIN COUNTY COMM COLLEGE	\$11,815,889	4.66%	\$224,906
08	COLUMBUS STATE COMM COLLEGE	\$25,068,017	9.88%	\$477,150
08	CLARK STATE COMM COLLEGE	\$296,313	0.12%	\$5,640
08	JEFFERSON COMM COLLEGE	\$331,514	0.13%	\$6,310
08	OWENS STATE COMM COLLEGE	\$6,686,374	2.64%	\$127,270
08	STARK STATE COLLEGE of TECHNOLOGY	\$5,357,442	2.11%	\$101,975
08	EDISON STATE COMM COLLEGE	\$376,282	0.15%	\$7,162
08	MARION TECHNICAL COLLEGE	\$0	0.00%	\$0
08	CAS	\$0	0.00%	\$0
08	OH EDU TELECOMMUNICATIONS	\$0	0.00%	\$0
08	ETECH OHIO COMMISSION	\$0	0.00%	\$0
	TOTAL FOR FY 2008	\$253,682,776	100.00%	\$4,828,650

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2008  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2008

Institution	Allocation of Gross Interest Expense	Allocation of Total Net Interest Expense	% of Total
BOWLING GREEN STATE UNIVERSI	\$2,891,170	\$2,841,188	2.6%
UNIVERSITY OF AKRON	\$4,780,410	\$4,697,766	4.4%
CENTRAL STATE UNIVERSITY	\$1,799,156	\$1,768,053	1.6%
CLEVELAND STATE UNIVERSITY	\$4,823,668	\$4,740,277	4.4%
UNIVERSITY OF CINCINNATI	\$18,011,126	\$17,699,751	16.4%
KENT STATE UNIVERSITY	\$6,615,212	\$6,500,849	6.0%
WRIGHT STATE UNIVERSITY	\$6,584,506	\$6,470,674	6.0%
MIAMI UNIVERSITY	\$4,623,854	\$4,543,917	4.2%
OHIO UNIVERSITY	\$6,117,831	\$6,012,067	5.6%
N.E. OHIO COLLEGE OF MED	\$683,131	\$671,321	0.6%
MEDICAL COLLEGE OF OHIO	\$1,436,258	\$1,411,428	1.3%
CASE WESTERN RESERVE UNIVER	\$1,426,946	\$1,402,277	1.3%
OHIO STATE UNIVERSITY	\$24,060,814	\$23,644,853	21.9%
AGRICULTURAL R & D CENTER	\$30,997	\$30,462	0.0%
SOUTHERN STATE COMM COLLEGI	\$346,248	\$340,262	0.3%
SHAWNEE STATE UNIVERSITY	\$969,033	\$952,280	0.9%
UNIVERSITY OF TOLEDO	\$4,765,304	\$4,682,922	4.3%
YOUNGSTOWN STATE UNIVERSITY	\$2,917,088	\$2,866,658	2.7%
RIO GRANDE COMM COLLEGE	\$183,834	\$180,655	0.2%
WASHINGTON STATE COMM COLLE	\$344,951	\$338,988	0.3%
CINCINNATI STATE TECH COMM	\$1,406,826	\$1,382,505	1.3%
MUSKINGUM AREA TECH COLLEGE	\$312,784	\$307,376	0.3%
HOCKING TECH COLLEGE	\$1,045,156	\$1,027,087	1.0%
TERRA STATE COMM COLLEGE	\$207,832	\$204,239	0.2%
AGRICULTURAL TECH COLLEGE	\$62	\$61	0.0%
BELMONT TECHNICAL COLLEGE	\$92,161	\$90,567	0.1%
CENTRAL OHIO TECH COLLEGE	\$167,960	\$165,056	0.2%
SINCLAIR COMM COLLEGE	\$1,269,198	\$1,247,256	1.2%
CUYAHOGA COMM COLLEGE	\$2,521,167	\$2,477,582	2.3%
LAKELAND COMM COLLEGE	\$755,901	\$742,833	0.7%
NORTH CENTRAL TECH COLLEGE	\$275,008	\$270,254	0.3%
LIMA TECHNICAL COLLEGE	\$707,772	\$695,537	0.6%
NORTHWEST STATE COMM COLLEGE	\$222,301	\$218,458	0.2%
LORAIN COUNTY COMM COLLEGE	\$666,806	\$655,278	0.6%
COLUMBUS STATE COMM COLLEGE	\$2,161,323	\$2,123,958	2.0%
CLARK STATE COMM COLLEGE	\$373,360	\$366,906	0.3%
JEFFERSON COMM COLLEGE	\$167,208	\$164,317	0.2%
OWENS STATE COMM COLLEGE	\$1,683,639	\$1,654,532	1.5%
STARK STATE COLLEGE of TECHN	\$1,269,943	\$1,247,988	1.2%
EDISON STATE COMM COLLEGE	\$362,576	\$356,308	0.3%
MARION TECHNICAL COLLEGE	\$100,795	\$99,053	0.1%
CAS	\$3,454	\$3,394	0.0%
OH EDU TELECOMMUNICATIONS	\$638,780	\$627,737	0.6%
ETECH OHIO COMMISSION	\$56,614	\$55,635	0.1%
TOTAL FY 1981 to FY 2008	\$109,880,161	\$107,980,565	100%