

**COST ALLOCATION PLAN FOR INTEREST EXPENSE ON
HIGHER EDUCATION FACILITIES BONDS
FISCAL YEAR 2007**

OHIO BOARD OF REGENTS

April 2008

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COST ALLOCATION PLAN FOR INTEREST EXPENSES ON HIGHER EDUCATION FACILITIES BONDS

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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 2007 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 2007. 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-22) 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-28.

Finally, the actual interest expenses are reduced by the amount of the interest earnings for FY 2007 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 2007, 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 2007 the total net interest earnings are \$7,359,096 and the net interest expenses are \$109,381,500.

FY 2007 Gross Interest Earnings

Fund

Higher Education Facilities Bond Service Fund	\$37,456
Higher Education Improvement ¹	<u>\$ 7,321,640</u>
Total Gross Interest Earnings	\$ 7,359,096

Allocation of FY 2006 Interest Expense:

1. Total Gross Interest Expense Paid in FY 2007:	\$116,740,596
2. Total Interest Expense Paid for Pre-FY 1981 Issues (Ineligible):	\$0
3. Total Interest Expense Paid for Issues from FY 1981 - FY 2007:	\$116,740,596

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 2006 (Eligible):	\$116,740,596

Determination of FY 2007 Net Interest Earnings

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

$$= \$116,740,596 / \$116,740,596 = 1.000$$

7. Proportionate Adjustment of Gross Interest Earnings:

$$= 1.000 \times \$7,359,096 = \$7,359,096$$

Determination of FY 2006 Net Interest Expense

Total Eligible Interest Expense From FY 1981 to FY 2007 (#3):	\$116,740,596
Less Net Interest Earnings (#7):	(\$7,359,096)
FY 2006 Net Interest Expense:	\$ 109,381,500

¹ Pursuant to section 135.21 of the Ohio Revised Code, the Office of Budget and Management has allocated interest earnings of \$7,321,640 to the Higher Education Improvement Fund in FY 2007.

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	\$253,275,000	\$0	0.0%	100.0%
2002B ¹	11/14/02	\$175,000,000	\$0	\$175,000,000	100.0%	0.0%
2002C ¹	11/21/02	\$54,975,000	\$54,975,000	\$0	0.0%	100.0%
2003A ¹	06/05/03	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2003A ²	02/01/03	\$36,065,000	\$36,065,000	\$0	0.0%	100.0%
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	\$173,975,000	\$0	0.0%	100.0%
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	\$49,495,000	\$0	0.0%	100.0%
2006A ¹	04/27/06	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2006B ¹	12/19/06	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
6B		\$8,668,445,000	\$1,850,855,000	\$6,817,590,000	78.6%	21.4%

¹ General Obligation Bonds

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

² Lease Rental Bonds

Allocation among issues:

From:

	<u>1995A</u>	<u>1997A</u>	<u>1997B</u>	<u>1998A</u>	<u>2001A-LR</u>	
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	27.6% 1997B	5.8% 1997A	100% 2001A ¹	
	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		
	11.7% 1996A			26.1% 1998C		
	7.8% 1997A			15.9% 1999A		

TABLE 2: First Adjustment of FY 2007 Interest Payments for Refunded Debt

Issue	Original Date	Total FY 2007 Interest Payments	ADJUSTMENTS				Total FY 2006 Net of Adjustments
			Reduction to Original Issue	Original, Net of Reduction	Addition to Older Issue	Source of Addition	
1970A	08/01/70	\$0	\$0	\$0	\$0		\$0
1971B	05/01/71	\$0	\$0	\$0	\$0		\$0
1972A	03/01/72	\$0	\$0	\$0	\$0		\$0
1972B	08/01/72	\$0	\$0	\$0	\$0		\$0
1973A	06/01/73	\$0	\$0	\$0	\$0		\$0
1974A	04/01/74	\$0	\$0	\$0	\$0		\$0
1974B	12/01/74	\$0	\$0	\$0	\$0		\$0
1975A	06/01/75	\$0	\$0	\$0	\$0		\$0
1976A	03/01/76	\$0	\$0	\$0	\$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	\$73,720	1997A	\$73,720
1987B	07/01/87	\$0	\$0	\$0	\$0		\$0
1988A	01/01/88	\$0	\$0	\$0	\$105,903	1997B	\$105,903
1988B	09/01/88	\$0	\$0	\$0	\$72,265	1997A	\$72,265
1989A	04/01/89	\$0	\$0	\$0	\$81,480	1997A	\$81,480
1989B	12/01/89	\$0	\$0	\$0	\$130,442	1997B	\$130,442
1990A	08/01/90	\$0	\$0	\$0	\$129,796	1998A	\$129,796
1991A	04/01/91	\$0	\$0	\$0	\$144,002	1998B	\$144,002
1991B	10/01/91	\$0	\$0	\$0	\$1,217,522	2001A ²	\$1,217,522
1992A	02/01/92	\$0	\$0	\$0	\$1,309,163	2001A ²	\$1,309,163
1992B	07/01/92	\$0	\$0	\$0	\$1,522,893	2001A ² ,2002A ²	\$1,522,893
1992C	10/01/92	\$0	\$0	\$0	\$1,238,530	2001A ² ,2002A ²	\$1,238,530
1993A	06/01/93	\$0	\$0	\$0	\$1,646,508	2002A ²	\$1,646,508
1993B	12/01/93	\$0	\$0	\$0	\$1,413,896	2001A ²	\$1,413,896
1994A	03/01/94	\$0	\$0	\$0	\$1,597,795	2002A ²	\$1,597,795
1994B	11/01/94	\$0	\$0	\$0	\$1,531,721	2001A ²	\$1,531,721
1995A	04/01/95	\$0	\$0	\$0	\$1,780,462	2001A ²	\$1,780,462
1995B	10/01/95	\$0	\$0	\$0	\$1,754,279	2001A ²	\$1,754,279
1996A	02/01/96	\$0	\$0	\$0	\$2,114,156	2002A ²	\$2,114,156
1996B	10/01/96	\$242,500	\$0	\$242,500	\$1,859,012	2001A ²	\$2,101,512
1997A	04/01/97	\$485,000	(\$227,465)	\$257,535	\$2,224,220	2002A ² ,2004A ²	\$2,481,755
1997B	10/01/97	\$645,750	(\$236,345)	\$409,406	\$2,451,409	2002-03-04A ²	\$2,860,814
1998A	04/01/98	\$645,750	(\$273,798)	\$371,952	\$2,702,821	2003A ² ,2004A ²	\$3,074,773
1998B	07/01/98	\$855,000	\$0	\$855,000	\$2,365,568	2002A ² ,2004A ²	\$3,220,568
1998C	12/01/98	\$779,000	\$0	\$779,000	\$2,702,821	2003A ² ,2004A ²	\$3,481,821
1999A	08/01/99	\$666,000	\$0	\$666,000	\$1,653,510	2003A ² ,2004A ²	\$2,319,510
2000A ¹	02/01/00	\$4,818,400	\$0	\$4,818,400	\$0		\$4,818,400
2000B ¹	11/01/01	\$1,886,231	\$0	\$1,886,231	\$2,972,775	2002C ¹	\$4,859,006
2001A ¹	04/01/01	\$3,757,863	\$0	\$3,757,863	\$2,401,900	2005C ¹	\$6,159,763
2001A ²	04/01/01	\$13,091,631	(\$13,091,631)	\$0	\$0		\$0
2001B ¹	10/01/01	\$6,993,988	\$0	\$6,993,988	\$0		\$6,993,988
2002A ¹	08/15/02	\$6,799,481	\$0	\$6,799,481	\$0		\$6,799,481
2002A ²	08/15/02	\$9,742,653	(\$9,742,653)	\$0	\$0		\$0
2002B ¹	11/14/02	\$7,835,611	\$0	\$7,835,611	\$0		\$7,835,611
2002C ¹	11/21/02	\$2,972,775	(\$2,972,775)	\$0	\$0		\$0
2003A ¹	06/05/03	\$6,486,925	\$0	\$6,486,925	\$0		\$6,486,925
2003A ²	02/01/03	\$1,803,250	(\$1,803,250)	\$0	\$0		\$0
2004A ¹	04/01/04	\$5,700,206	\$0	\$5,700,206	\$0		\$5,700,206
2004B ¹	09/23/04	\$6,697,258	\$0	\$6,697,258	\$0		\$6,697,258
2004A ²	10/05/04	\$8,448,750	(\$8,448,750)	\$0	\$0		\$0
2005A ¹	03/24/05	\$6,839,698	\$0	\$6,839,698	\$0		\$6,839,698
2005B ¹	09/29/05	\$6,338,620	\$0	\$6,338,620	\$0		\$6,338,620
2005C ¹	09/29/05	\$2,401,900	(\$2,401,900)	\$0	\$0		\$0
2006A ¹	04/27/06	\$7,109,359	\$0	\$7,109,359	\$0		\$7,109,359
2006B ¹	12/19/06	<u>\$2,696,998</u>	\$0	<u>\$2,696,998</u>	<u>\$0</u>		<u>\$2,696,998</u>
68		\$116,740,596	(\$39,198,566)	\$77,542,029	\$39,198,567		\$116,740,596

¹ General Obligation Bonds

² 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 2007 Cost Allocation plan report.

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1987				
87	OHIO BOARD OF REGENTS	\$25,810,613	14.19%	\$10,464
87	BOWLING GREEN STATE UNIVERSITY	\$2,165,703	1.19%	\$878
87	UNIVERSITY OF AKRON	\$5,910,340	3.25%	\$2,396
87	CENTRAL STATE UNIVERSITY	\$6,152,694	3.38%	\$2,494
87	CLEVELAND STATE UNIVERSITY	\$12,154,842	6.68%	\$4,928
87	UNIVERSITY OF CINCINNATI	\$22,307,572	12.27%	\$9,044
87	KENT STATE UNIVERSITY	\$5,724,527	3.15%	\$2,321
87	WRIGHT STATE UNIVERSITY	\$4,605,294	2.53%	\$1,867
87	MIAMI UNIVERSITY	\$4,724,142	2.60%	\$1,915
87	OHIO UNIVERSITY	\$5,850,256	3.22%	\$2,372
87	N.E. OHIO COLLEGE OF MED	\$2,921,311	1.61%	\$1,184
87	MEDICAL COLLEGE OF OHIO	\$6,090,529	3.35%	\$2,469
87	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
87	OHIO STATE UNIVERSITY	\$34,169,500	18.79%	\$13,853
87	AGRICULTURAL R & D CENTER	\$4,828,546	2.66%	\$1,958
87	SOUTHERN STATE COMM COLLEGE	\$227,198	0.12%	\$92
87	SHAWNEE STATE UNIVERSITY	\$1,214,314	0.67%	\$492
87	UNIVERSITY OF TOLEDO	\$9,822,532	5.40%	\$3,982
87	YOUNGSTOWN STATE UNIVERSITY	\$5,496,567	3.02%	\$2,228
87	RIO GRANDE COMM COLLEGE	\$216,036	0.12%	\$88
87	WASHINGTON STATE COMM COLLEGE	\$16,916	0.01%	\$7
87	CINCINNATI STATE TECH COMM COLLEGE	\$488,149	0.27%	\$198
87	MUSKINGUM AREA TECH COLLEGE	\$66,410	0.04%	\$27
87	HOCKING TECH COLLEGE	\$207,749	0.11%	\$84
87	TERRA STATE COMM COLLEGE	\$236,301	0.13%	\$96
87	AGRICULTURAL TECH COLLEGE	\$816,723	0.45%	\$331
87	BELMONT TECHNICAL COLLEGE	\$0	0.00%	\$0
87	CENTRAL OHIO TECH COLLEGE	\$2,180	0.00%	\$1
87	SINCLAIR COMM COLLEGE	\$4,041,170	2.22%	\$1,638
87	CUYAHOGA COMM COLLEGE	\$10,266,813	5.65%	\$4,162
87	LAKELAND COMM COLLEGE	\$903,906	0.50%	\$366
87	NORTH CENTRAL TECH COLLEGE	\$136,314	0.07%	\$55
87	LIMA TECHNICAL COLLEGE	\$344,403	0.19%	\$140
87	NORTHWEST STATE COMM COLLEGE	\$0	0.00%	\$0
87	LORAIN COUNTY COMM COLLEGE	\$492,446	0.27%	\$200
87	COLUMBUS STATE COMM COLLEGE	\$1,117,381	0.61%	\$453
87	CLARK STATE COMM COLLEGE	\$373,052	0.21%	\$151
87	JEFFERSON COMM COLLEGE	\$254,940	0.14%	\$103
87	OWENS STATE COMM COLLEGE	\$1,010,567	0.56%	\$410
87	STARK STATE COLLEGE of TECHNOLOGY	\$501,079	0.28%	\$203
87	EDISON STATE COMM COLLEGE	\$146,250	0.08%	\$59
87	MARION TECHNICAL COLLEGE	\$0	0.00%	\$0
87	CAS	20,934	0.01%	8
	TOTAL FOR FY 1987	\$181,836,199	100.00%	\$73,720

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1988				
88	OHIO BOARD OF REGENTS	\$27,154,071	16.32%	\$12,961
88	BOWLING GREEN STATE UNIVERSITY	\$5,567,355	3.35%	\$2,657
88	UNIVERSITY OF AKRON	\$5,909,194	3.55%	\$2,821
88	CENTRAL STATE UNIVERSITY	\$3,183,186	1.91%	\$1,519
88	CLEVELAND STATE UNIVERSITY	\$6,574,290	3.95%	\$3,138
88	UNIVERSITY OF CINCINNATI	\$28,317,723	17.02%	\$13,517
88	KENT STATE UNIVERSITY	\$5,797,408	3.48%	\$2,767
88	WRIGHT STATE UNIVERSITY	\$7,276,326	4.37%	\$3,473
88	MIAMI UNIVERSITY	\$3,259,236	1.96%	\$1,556
88	OHIO UNIVERSITY	\$5,099,649	3.06%	\$2,434
88	N.E. OHIO COLLEGE OF MED	\$3,465,083	2.08%	\$1,654
88	MEDICAL COLLEGE OF OHIO	\$2,320,972	1.39%	\$1,108
88	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
88	OHIO STATE UNIVERSITY	\$17,153,610	10.31%	\$8,188
88	AGRICULTURAL R & D CENTER	\$690,275	0.41%	\$329
88	SOUTHERN STATE COMM COLLEGE	\$74,432	0.04%	\$36
88	SHAWNEE STATE UNIVERSITY	\$2,347,849	1.41%	\$1,121
88	UNIVERSITY OF TOLEDO	\$5,618,618	3.38%	\$2,682
88	YOUNGSTOWN STATE UNIVERSITY	\$3,738,907	2.25%	\$1,785
88	RIO GRANDE COMM COLLEGE	\$2,029,325	1.22%	\$969
88	WASHINGTON STATE COMM COLLEGE	\$0	0.00%	\$0
88	CINCINNATI STATE TECH COMM COLLEGE	\$1,733,809	1.04%	\$828
88	MUSKINGUM AREA TECH COLLEGE	\$7,099	0.00%	\$3
88	HOCKING TECH COLLEGE	\$892,153	0.54%	\$426
88	TERRA STATE COMM COLLEGE	\$39,008	0.02%	\$19
88	AGRICULTURAL TECH COLLEGE	\$376,417	0.23%	\$180
88	BELMONT TECHNICAL COLLEGE	\$111,281	0.07%	\$53
88	CENTRAL OHIO TECH COLLEGE	\$1,345	0.00%	\$1
88	SINCLAIR COMM COLLEGE	\$8,515,808	5.12%	\$4,065
88	CUYAHOGA COMM COLLEGE	\$3,051,397	1.83%	\$1,456
88	LAKELAND COMM COLLEGE	\$3,549,599	2.13%	\$1,694
88	NORTH CENTRAL TECH COLLEGE	\$1,817,062	1.09%	\$867
88	LIMA TECHNICAL COLLEGE	\$589,714	0.35%	\$281
88	NORTHWEST STATE COMM COLLEGE	\$790,025	0.47%	\$377
88	LORAIN COUNTY COMM COLLEGE	\$2,624,239	1.58%	\$1,253
88	COLUMBUS STATE COMM COLLEGE	\$1,118,207	0.67%	\$534
88	CLARK STATE COMM COLLEGE	\$209,629	0.13%	\$100
88	JEFFERSON COMM COLLEGE	\$277,520	0.17%	\$132
88	OWENS STATE COMM COLLEGE	\$3,042,535	1.83%	\$1,452
88	STARK STATE COLLEGE of TECHNOLOGY	\$272,919	0.16%	\$130
88	EDISON STATE COMM COLLEGE	\$1,804,691	1.08%	\$861
88	MARION TECHNICAL COLLEGE	\$0	0.00%	\$0
88	CAS	0	0.00%	0
	TOTAL FOR FY 1988	\$166,401,966	100.00%	\$79,427

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1989				
89	OHIO BOARD OF REGENTS	\$31,654,888	18.22%	\$23,555
89	BOWLING GREEN STATE UNIVERSITY	\$4,884,705	2.81%	\$3,635
89	UNIVERSITY OF AKRON	\$12,489,481	7.19%	\$9,294
89	CENTRAL STATE UNIVERSITY	\$3,385,907	1.95%	\$2,520
89	CLEVELAND STATE UNIVERSITY	\$14,614,895	8.41%	\$10,875
89	UNIVERSITY OF CINCINNATI	\$27,982,944	16.10%	\$20,823
89	KENT STATE UNIVERSITY	\$8,384,359	4.83%	\$6,239
89	WRIGHT STATE UNIVERSITY	\$7,457,807	4.29%	\$5,549
89	MIAMI UNIVERSITY	\$2,617,455	1.51%	\$1,948
89	OHIO UNIVERSITY	\$7,887,640	4.54%	\$5,869
89	N.E. OHIO COLLEGE OF MED	\$68,006	0.04%	\$51
89	MEDICAL COLLEGE OF OHIO	\$6,036,254	3.47%	\$4,492
89	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
89	OHIO STATE UNIVERSITY	\$8,215,836	4.73%	\$6,114
89	AGRICULTURAL R & D CENTER	\$132,921	0.08%	\$99
89	SOUTHERN STATE COMM COLLEGE	\$76,997	0.04%	\$57
89	SHAWNEE STATE UNIVERSITY	\$1,892,579	1.09%	\$1,408
89	UNIVERSITY OF TOLEDO	\$2,410,830	1.39%	\$1,794
89	YOUNGSTOWN STATE UNIVERSITY	\$10,661,079	6.14%	\$7,933
89	RIO GRANDE COMM COLLEGE	\$1,803,086	1.04%	\$1,342
89	WASHINGTON STATE COMM COLLEGE	\$590,912	0.34%	\$440
89	CINCINNATI STATE TECH COMM COLLEGE	\$948,647	0.55%	\$706
89	MUSKINGUM AREA TECH COLLEGE	\$65,287	0.04%	\$49
89	HOCKING TECH COLLEGE	\$250,195	0.14%	\$186
89	TERRA STATE COMM COLLEGE	\$23,939	0.01%	\$18
89	AGRICULTURAL TECH COLLEGE	\$4,541	0.00%	\$3
89	BELMONT TECHNICAL COLLEGE	\$226,788	0.13%	\$169
89	CENTRAL OHIO TECH COLLEGE	\$0	0.00%	\$0
89	SINCLAIR COMM COLLEGE	\$2,576,733	1.48%	\$1,917
89	CUYAHOGA COMM COLLEGE	\$3,036,396	1.75%	\$2,259
89	LAKELAND COMM COLLEGE	\$462,896	0.27%	\$344
89	NORTH CENTRAL TECH COLLEGE	\$1,951,440	1.12%	\$1,452
89	LIMA TECHNICAL COLLEGE	\$251	0.00%	\$0
89	NORTHWEST STATE COMM COLLEGE	\$4,042,921	2.33%	\$3,008
89	LORAIN COUNTY COMM COLLEGE	\$1,024,343	0.59%	\$762
89	COLUMBUS STATE COMM COLLEGE	\$1,509,081	0.87%	\$1,123
89	CLARK STATE COMM COLLEGE	\$194,189	0.11%	\$144
89	JEFFERSON COMM COLLEGE	\$1,482,453	0.85%	\$1,103
89	OWENS STATE COMM COLLEGE	\$573,665	0.33%	\$427
89	STARK STATE COLLEGE of TECHNOLOGY	\$150,411	0.09%	\$112
89	EDISON STATE COMM COLLEGE	\$1,984,926	1.14%	\$1,477
89	MARION TECHNICAL COLLEGE	\$0	0.00%	\$0
89	CAS	0	0.00%	0
	TOTAL FOR FY 1989	\$173,757,683	100.00%	\$129,296

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1990				
90	OHIO BOARD OF REGENTS	\$46,060,324	25.68%	\$42,389
90	BOWLING GREEN STATE UNIVERSITY	\$1,957,523	1.09%	\$1,802
90	UNIVERSITY OF AKRON	\$11,870,023	6.62%	\$10,924
90	CENTRAL STATE UNIVERSITY	\$2,059,283	1.15%	\$1,895
90	CLEVELAND STATE UNIVERSITY	\$19,204,296	10.71%	\$17,674
90	UNIVERSITY OF CINCINNATI	\$8,750,338	4.88%	\$8,053
90	KENT STATE UNIVERSITY	\$4,714,230	2.63%	\$4,339
90	WRIGHT STATE UNIVERSITY	\$11,637,805	6.49%	\$10,710
90	MIAMI UNIVERSITY	\$8,010,841	4.47%	\$7,372
90	OHIO UNIVERSITY	\$7,250,332	4.04%	\$6,672
90	N.E. OHIO COLLEGE OF MED	\$360,991	0.20%	\$332
90	MEDICAL COLLEGE OF OHIO	\$369,902	0.21%	\$340
90	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
90	OHIO STATE UNIVERSITY	\$18,696,629	10.42%	\$17,206
90	AGRICULTURAL R & D CENTER	\$52,276	0.03%	\$48
90	SOUTHERN STATE COMM COLLEGE	\$55,517	0.03%	\$51
90	SHAWNEE STATE UNIVERSITY	\$3,015,508	1.68%	\$2,775
90	UNIVERSITY OF TOLEDO	\$5,288,253	2.95%	\$4,867
90	YOUNGSTOWN STATE UNIVERSITY	\$5,299,579	2.95%	\$4,877
90	RIO GRANDE COMM COLLEGE	\$772,248	0.43%	\$711
90	WASHINGTON STATE COMM COLLEGE	\$2,204,939	1.23%	\$2,029
90	CINCINNATI STATE TECH COMM COLLEGE	\$1,458,834	0.81%	\$1,343
90	MUSKINGUM AREA TECH COLLEGE	\$286,633	0.16%	\$264
90	HOCKING TECH COLLEGE	\$500,691	0.28%	\$461
90	TERRA STATE COMM COLLEGE	\$596,067	0.33%	\$549
90	AGRICULTURAL TECH COLLEGE	\$250	0.00%	\$0
90	BELMONT TECHNICAL COLLEGE	\$2,078,122	1.16%	\$1,912
90	CENTRAL OHIO TECH COLLEGE	\$6,077	0.00%	\$6
90	SINCLAIR COMM COLLEGE	\$4,485,753	2.50%	\$4,128
90	CUYAHOGA COMM COLLEGE	\$3,896,050	2.17%	\$3,586
90	LAKELAND COMM COLLEGE	\$252,040	0.14%	\$232
90	NORTH CENTRAL TECH COLLEGE	\$18,539	0.01%	\$17
90	LIMA TECHNICAL COLLEGE	\$32,572	0.02%	\$30
90	NORTHWEST STATE COMM COLLEGE	\$939,907	0.52%	\$865
90	LORAIN COUNTY COMM COLLEGE	\$883,707	0.49%	\$813
90	COLUMBUS STATE COMM COLLEGE	\$238,823	0.13%	\$220
90	CLARK STATE COMM COLLEGE	\$637,983	0.36%	\$587
90	JEFFERSON COMM COLLEGE	\$716,135	0.40%	\$659
90	OWENS STATE COMM COLLEGE	\$1,620,393	0.90%	\$1,491
90	STARK STATE COLLEGE of TECHNOLOGY	\$2,591,214	1.44%	\$2,385
90	EDISON STATE COMM COLLEGE	\$479,912	0.27%	\$442
90	MARION TECHNICAL COLLEGE	\$5,680	0.00%	\$5
90	CAS	0	0.00%	0
	TOTAL FOR FY 1990	\$179,356,219	100.00%	\$165,061

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1991				
91	OHIO BOARD OF REGENTS	\$27,189,612	13.61%	\$29,676
91	BOWLING GREEN STATE UNIVERSITY	\$8,919,808	4.46%	\$9,735
91	UNIVERSITY OF AKRON	\$14,016,089	7.01%	\$15,298
91	CENTRAL STATE UNIVERSITY	\$3,352,481	1.68%	\$3,659
91	CLEVELAND STATE UNIVERSITY	\$36,913,140	18.47%	\$40,288
91	UNIVERSITY OF CINCINNATI	\$12,700,615	6.36%	\$13,862
91	KENT STATE UNIVERSITY	\$7,401,384	3.70%	\$8,078
91	WRIGHT STATE UNIVERSITY	\$7,953,139	3.98%	\$8,680
91	MIAMI UNIVERSITY	\$1,364,156	0.68%	\$1,489
91	OHIO UNIVERSITY	\$8,126,656	4.07%	\$8,870
91	N.E. OHIO COLLEGE OF MED	\$1,200,879	0.60%	\$1,311
91	MEDICAL COLLEGE OF OHIO	\$670,523	0.34%	\$732
91	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
91	OHIO STATE UNIVERSITY	\$25,870,854	12.95%	\$28,236
91	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
91	SOUTHERN STATE COMM COLLEGE	\$251,143	0.13%	\$274
91	SHAWNEE STATE UNIVERSITY	\$6,447,651	3.23%	\$7,037
91	UNIVERSITY OF TOLEDO	\$6,573,676	3.29%	\$7,175
91	YOUNGSTOWN STATE UNIVERSITY	\$3,687,675	1.85%	\$4,025
91	RIO GRANDE COMM COLLEGE	\$1,769,200	0.89%	\$1,931
91	WASHINGTON STATE COMM COLLEGE	\$7,323,937	3.67%	\$7,994
91	CINCINNATI STATE TECH COMM COLLEGE	\$569,439	0.28%	\$622
91	MUSKINGUM AREA TECH COLLEGE	\$289,161	0.14%	\$316
91	HOCKING TECH COLLEGE	\$522,155	0.26%	\$570
91	TERRA STATE COMM COLLEGE	\$125,133	0.06%	\$137
91	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
91	BELMONT TECHNICAL COLLEGE	\$1,199,726	0.60%	\$1,309
91	CENTRAL OHIO TECH COLLEGE	\$125,931	0.06%	\$137
91	SINCLAIR COMM COLLEGE	\$302,756	0.15%	\$330
91	CUYAHOGA COMM COLLEGE	\$5,544,896	2.77%	\$6,052
91	LAKELAND COMM COLLEGE	\$579,953	0.29%	\$633
91	NORTH CENTRAL TECH COLLEGE	\$285,572	0.14%	\$312
91	LIMA TECHNICAL COLLEGE	\$476,870	0.24%	\$520
91	NORTHWEST STATE COMM COLLEGE	\$263,637	0.13%	\$288
91	LORAIN COUNTY COMM COLLEGE	\$638,586	0.32%	\$697
91	COLUMBUS STATE COMM COLLEGE	\$1,230,365	0.62%	\$1,343
91	CLARK STATE COMM COLLEGE	\$983,766	0.49%	\$1,074
91	JEFFERSON COMM COLLEGE	\$104,893	0.05%	\$114
91	OWENS STATE COMM COLLEGE	\$2,181,044	1.09%	\$2,380
91	STARK STATE COLLEGE of TECHNOLOGY	\$2,423,759	1.21%	\$2,645
91	EDISON STATE COMM COLLEGE	\$224,145	0.11%	\$245
91	MARION TECHNICAL COLLEGE	\$25,420	0.01%	\$28
91	CAS	0	0.00%	0
	TOTAL FOR FY 1991	\$199,829,825	100.00%	\$218,102

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR 1992	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
92	OHIO BOARD OF REGENTS	\$35,711,075	13.14%	\$341,407
92	BOWLING GREEN STATE UNIVERSITY	\$14,842,700	5.46%	\$141,900
92	UNIVERSITY OF AKRON	\$8,741,336	3.22%	\$83,569
92	CENTRAL STATE UNIVERSITY	\$7,467,461	2.75%	\$71,391
92	CLEVELAND STATE UNIVERSITY	\$18,642,595	6.86%	\$178,228
92	UNIVERSITY OF CINCINNATI	\$16,811,518	6.18%	\$160,722
92	KENT STATE UNIVERSITY	\$12,424,783	4.57%	\$118,784
92	WRIGHT STATE UNIVERSITY	\$11,585,969	4.26%	\$110,765
92	MIAMI UNIVERSITY	\$6,125,511	2.25%	\$58,561
92	OHIO UNIVERSITY	\$10,222,446	3.76%	\$97,729
92	N.E. OHIO COLLEGE OF MED	\$6,621,257	2.44%	\$63,301
92	MEDICAL COLLEGE OF OHIO	\$897,211	0.33%	\$8,578
92	CASE WESTERN RESERVE UNIVERSITY	\$12,028,500	4.43%	\$114,996
92	OHIO STATE UNIVERSITY	\$51,356,309	18.89%	\$490,980
92	AGRICULTURAL R & D CENTER	\$58,888	0.02%	\$563
92	SOUTHERN STATE COMM COLLEGE	\$361,171	0.13%	\$3,453
92	SHAWNEE STATE UNIVERSITY	\$6,753,173	2.48%	\$64,562
92	UNIVERSITY OF TOLEDO	\$10,013,655	3.68%	\$95,733
92	YOUNGSTOWN STATE UNIVERSITY	\$4,632,558	1.70%	\$44,288
92	RIO GRANDE COMM COLLEGE	\$1,247,259	0.46%	\$11,924
92	WASHINGTON STATE COMM COLLEGE	\$1,220,372	0.45%	\$11,667
92	CINCINNATI STATE TECH COMM COLLEGE	\$1,611,885	0.59%	\$15,410
92	MUSKINGUM AREA TECH COLLEGE	\$3,295,751	1.21%	\$31,508
92	HOCKING TECH COLLEGE	\$423,586	0.16%	\$4,050
92	TERRA STATE COMM COLLEGE	\$1,261,256	0.46%	\$12,058
92	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
92	BELMONT TECHNICAL COLLEGE	\$142,415	0.05%	\$1,362
92	CENTRAL OHIO TECH COLLEGE	\$2,334,419	0.86%	\$22,318
92	SINCLAIR COMM COLLEGE	\$3,822,364	1.41%	\$36,543
92	CUYAHOGA COMM COLLEGE	\$5,518,256	2.03%	\$52,756
92	LAKELAND COMM COLLEGE	\$2,047,260	0.75%	\$19,572
92	NORTH CENTRAL TECH COLLEGE	\$147,428	0.05%	\$1,409
92	LIMA TECHNICAL COLLEGE	\$245,304	0.09%	\$2,345
92	NORTHWEST STATE COMM COLLEGE	\$117,290	0.04%	\$1,121
92	LORAIN COUNTY COMM COLLEGE	\$1,549,471	0.57%	\$14,813
92	COLUMBUS STATE COMM COLLEGE	\$5,729,121	2.11%	\$54,772
92	CLARK STATE COMM COLLEGE	\$2,826,250	1.04%	\$27,020
92	JEFFERSON COMM COLLEGE	\$18,926	0.01%	\$181
92	OWENS STATE COMM COLLEGE	\$1,123,370	0.41%	\$10,740
92	STARK STATE COLLEGE of TECHNOLOGY	\$1,756,229	0.65%	\$16,790
92	EDISON STATE COMM COLLEGE	\$45,365	0.02%	\$434
92	MARION TECHNICAL COLLEGE	\$40,009	0.01%	\$382
92	CAS	0	0.00%	0
TOTAL FOR FY 1992		\$271,821,702	100.00%	\$2,598,686

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1993				
93	OHIO BOARD OF REGENTS	\$19,006,744	8.08%	\$245,318
93	BOWLING GREEN STATE UNIVERSITY	\$9,612,507	4.09%	\$124,067
93	UNIVERSITY OF AKRON	\$28,377,441	12.06%	\$366,264
93	CENTRAL STATE UNIVERSITY	\$8,520,604	3.62%	\$109,974
93	CLEVELAND STATE UNIVERSITY	\$3,741,302	1.59%	\$48,288
93	UNIVERSITY OF CINCINNATI	\$18,257,263	7.76%	\$235,644
93	KENT STATE UNIVERSITY	\$6,903,141	2.93%	\$89,098
93	WRIGHT STATE UNIVERSITY	\$7,754,873	3.30%	\$100,091
93	MIAMI UNIVERSITY	\$9,100,198	3.87%	\$117,455
93	OHIO UNIVERSITY	\$10,073,654	4.28%	\$130,019
93	N.E. OHIO COLLEGE OF MED	\$7,729,266	3.29%	\$99,761
93	MEDICAL COLLEGE OF OHIO	\$3,355,958	1.43%	\$43,315
93	CASE WESTERN RESERVE UNIVERSITY	\$2,002,025	0.85%	\$25,840
93	OHIO STATE UNIVERSITY	\$43,697,250	18.57%	\$563,995
93	AGRICULTURAL R & D CENTER	\$753	0.00%	\$10
93	SOUTHERN STATE COMM COLLEGE	\$222,146	0.09%	\$2,867
93	SHAWNEE STATE UNIVERSITY	\$4,898,599	2.08%	\$63,226
93	UNIVERSITY OF TOLEDO	\$3,926,671	1.67%	\$50,681
93	YOUNGSTOWN STATE UNIVERSITY	\$2,767,495	1.18%	\$35,720
93	RIO GRANDE COMM COLLEGE	\$2,273,883	0.97%	\$29,349
93	WASHINGTON STATE COMM COLLEGE	\$559,109	0.24%	\$7,216
93	CINCINNATI STATE TECH COMM COLLEGE	\$2,248,862	0.96%	\$29,026
93	MUSKINGUM AREA TECH COLLEGE	\$1,178,093	0.50%	\$15,205
93	HOCKING TECH COLLEGE	\$128,758	0.05%	\$1,662
93	TERRA STATE COMM COLLEGE	\$419,744	0.18%	\$5,418
93	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
93	BELMONT TECHNICAL COLLEGE	\$507,330	0.22%	\$6,548
93	CENTRAL OHIO TECH COLLEGE	\$3,863,291	1.64%	\$49,863
93	SINCLAIR COMM COLLEGE	\$5,313,441	2.26%	\$68,580
93	CUYAHOGA COMM COLLEGE	\$6,083,483	2.59%	\$78,519
93	LAKELAND COMM COLLEGE	\$2,349,790	1.00%	\$30,328
93	NORTH CENTRAL TECH COLLEGE	\$445,504	0.19%	\$5,750
93	LIMA TECHNICAL COLLEGE	\$2,469,517	1.05%	\$31,874
93	NORTHWEST STATE COMM COLLEGE	\$41,015	0.02%	\$529
93	LORAIN COUNTY COMM COLLEGE	\$1,708,690	0.73%	\$22,054
93	COLUMBUS STATE COMM COLLEGE	\$9,851,829	4.19%	\$127,156
93	CLARK STATE COMM COLLEGE	\$3,360,678	1.43%	\$43,376
93	JEFFERSON COMM COLLEGE	\$908,277	0.39%	\$11,723
93	OWENS STATE COMM COLLEGE	\$243,717	0.10%	\$3,146
93	STARK STATE COLLEGE of TECHNOLOGY	\$276,076	0.12%	\$3,563
93	EDISON STATE COMM COLLEGE	\$25,428	0.01%	\$328
93	MARION TECHNICAL COLLEGE	\$1,019,580	0.43%	\$13,160
93	CAS	29,801	0.01%	385
	TOTAL FOR FY 1993	\$235,253,786	100.00%	\$3,036,390

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1994				
94	OHIO BOARD OF REGENTS	\$8,034,283	3.06%	\$109,609
94	BOWLING GREEN STATE UNIVERSITY	\$13,714,114	5.22%	\$187,098
94	UNIVERSITY OF AKRON	\$18,313,182	6.97%	\$249,842
94	CENTRAL STATE UNIVERSITY	\$4,975,576	1.89%	\$67,880
94	CLEVELAND STATE UNIVERSITY	\$7,684,884	2.93%	\$104,843
94	UNIVERSITY OF CINCINNATI	\$30,001,254	11.42%	\$409,299
94	KENT STATE UNIVERSITY	\$8,876,197	3.38%	\$121,095
94	WRIGHT STATE UNIVERSITY	\$15,646,828	5.96%	\$213,465
94	MIAMI UNIVERSITY	\$9,116,177	3.47%	\$124,369
94	OHIO UNIVERSITY	\$16,613,674	6.32%	\$226,656
94	N.E. OHIO COLLEGE OF MED	\$4,701,391	1.79%	\$64,140
94	MEDICAL COLLEGE OF OHIO	\$3,032,839	1.15%	\$41,376
94	CASE WESTERN RESERVE UNIVERSITY	\$717,457	0.27%	\$9,788
94	OHIO STATE UNIVERSITY	\$48,012,877	18.27%	\$655,026
94	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
94	SOUTHERN STATE COMM COLLEGE	\$1,797,138	0.68%	\$24,518
94	SHAWNEE STATE UNIVERSITY	\$8,988,461	3.42%	\$122,627
94	UNIVERSITY OF TOLEDO	\$12,705,361	4.84%	\$173,336
94	YOUNGSTOWN STATE UNIVERSITY	\$3,353,270	1.28%	\$45,748
94	RIO GRANDE COMM COLLEGE	\$931,862	0.35%	\$12,713
94	WASHINGTON STATE COMM COLLEGE	\$518,885	0.20%	\$7,079
94	CINCINNATI STATE TECH COMM COLLEGE	\$7,599,681	2.89%	\$103,680
94	MUSKINGUM AREA TECH COLLEGE	\$1,411,363	0.54%	\$19,255
94	HOCKING TECH COLLEGE	\$1,085,137	0.41%	\$14,804
94	TERRA STATE COMM COLLEGE	\$615,887	0.23%	\$8,402
94	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
94	BELMONT TECHNICAL COLLEGE	\$220,333	0.08%	\$3,006
94	CENTRAL OHIO TECH COLLEGE	\$357,158	0.14%	\$4,873
94	SINCLAIR COMM COLLEGE	\$3,946,892	1.50%	\$53,846
94	CUYAHOGA COMM COLLEGE	\$3,618,305	1.38%	\$49,364
94	LAKELAND COMM COLLEGE	\$3,760,911	1.43%	\$51,309
94	NORTH CENTRAL TECH COLLEGE	\$5,962,136	2.27%	\$81,340
94	LIMA TECHNICAL COLLEGE	\$1,063,525	0.40%	\$14,509
94	NORTHWEST STATE COMM COLLEGE	\$297,554	0.11%	\$4,059
94	LORAIN COUNTY COMM COLLEGE	\$2,627,362	1.00%	\$35,844
94	COLUMBUS STATE COMM COLLEGE	\$1,872,525	0.71%	\$25,546
94	CLARK STATE COMM COLLEGE	\$293,569	0.11%	\$4,005
94	JEFFERSON COMM COLLEGE	\$463,979	0.18%	\$6,330
94	OWENS STATE COMM COLLEGE	\$3,914,074	1.49%	\$53,399
94	STARK STATE COLLEGE of TECHNOLOGY	\$2,583,635	0.98%	\$35,248
94	EDISON STATE COMM COLLEGE	\$2,698,318	1.03%	\$36,812
94	MARION TECHNICAL COLLEGE	\$587,733	0.22%	\$8,018
94	CAS	12,966	0.00%	177
	TOTAL FOR FY 1994	\$262,728,753	100.00%	\$3,584,335

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1995				
95	OHIO BOARD OF REGENTS	\$3,674,499	1.35%	\$43,475
95	BOWLING GREEN STATE UNIVERSITY	\$8,009,446	2.94%	\$94,764
95	UNIVERSITY OF AKRON	\$10,986,036	4.04%	\$129,982
95	CENTRAL STATE UNIVERSITY	\$3,174,337	1.17%	\$37,557
95	CLEVELAND STATE UNIVERSITY	\$17,683,949	6.50%	\$209,228
95	UNIVERSITY OF CINCINNATI	\$49,678,579	18.25%	\$587,774
95	KENT STATE UNIVERSITY	\$8,140,196	2.99%	\$96,311
95	WRIGHT STATE UNIVERSITY	\$13,626,681	5.01%	\$161,225
95	MIAMI UNIVERSITY	\$7,467,554	2.74%	\$88,353
95	OHIO UNIVERSITY	\$20,726,998	7.61%	\$245,232
95	N.E. OHIO COLLEGE OF MED	\$798,712	0.29%	\$9,450
95	MEDICAL COLLEGE OF OHIO	\$2,134,731	0.78%	\$25,257
95	CASE WESTERN RESERVE UNIVERSITY	\$569,435	0.21%	\$6,737
95	OHIO STATE UNIVERSITY	\$41,905,938	15.39%	\$495,811
95	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
95	SOUTHERN STATE COMM COLLEGE	\$785,694	0.29%	\$9,296
95	SHAWNEE STATE UNIVERSITY	\$9,212,478	3.38%	\$108,998
95	UNIVERSITY OF TOLEDO	\$21,864,090	8.03%	\$258,686
95	YOUNGSTOWN STATE UNIVERSITY	\$5,319,078	1.95%	\$62,933
95	RIO GRANDE COMM COLLEGE	\$688,448	0.25%	\$8,145
95	WASHINGTON STATE COMM COLLEGE	\$2,463,233	0.90%	\$29,144
95	CINCINNATI STATE TECH COMM COLLEGE	\$3,475,549	1.28%	\$41,121
95	MUSKINGUM AREA TECH COLLEGE	\$257,561	0.09%	\$3,047
95	HOCKING TECH COLLEGE	\$3,685,091	1.35%	\$43,600
95	TERRA STATE COMM COLLEGE	\$3,415,335	1.25%	\$40,409
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%	\$5,091
95	SINCLAIR COMM COLLEGE	\$3,345,335	1.23%	\$39,580
95	CUYAHOGA COMM COLLEGE	\$2,494,740	0.92%	\$29,517
95	LAKELAND COMM COLLEGE	\$5,461,117	2.01%	\$64,613
95	NORTH CENTRAL TECH COLLEGE	\$4,306,851	1.58%	\$50,957
95	LIMA TECHNICAL COLLEGE	\$4,126,993	1.52%	\$48,829
95	NORTHWEST STATE COMM COLLEGE	\$168,787	0.06%	\$1,997
95	LORAIN COUNTY COMM COLLEGE	\$1,738,599	0.64%	\$20,570
95	COLUMBUS STATE COMM COLLEGE	\$2,179,222	0.80%	\$25,784
95	CLARK STATE COMM COLLEGE	\$2,092,404	0.77%	\$24,756
95	JEFFERSON COMM COLLEGE	\$343,407	0.13%	\$4,063
95	OWENS STATE COMM COLLEGE	\$444,179	0.16%	\$5,255
95	STARK STATE COLLEGE of TECHNOLOGY	\$2,591,104	0.95%	\$30,657
95	EDISON STATE COMM COLLEGE	\$2,646,027	0.97%	\$31,307
95	MARION TECHNICAL COLLEGE	\$113,222	0.04%	\$1,340
95	CAS	0	0.00%	0
	TOTAL FOR FY 1995	\$272,225,888	100.00%	\$3,220,849

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1996				
96	OHIO BOARD OF REGENTS	\$2,048,989	0.70%	\$27,879
96	BOWLING GREEN STATE UNIVERSITY	\$8,201,484	2.81%	\$111,591
96	UNIVERSITY OF AKRON	\$10,889,248	3.74%	\$148,161
96	CENTRAL STATE UNIVERSITY	\$6,605,962	2.27%	\$89,882
96	CLEVELAND STATE UNIVERSITY	\$27,768,497	9.53%	\$377,823
96	UNIVERSITY OF CINCINNATI	\$46,687,062	16.02%	\$635,232
96	KENT STATE UNIVERSITY	\$19,562,320	6.71%	\$266,168
96	WRIGHT STATE UNIVERSITY	\$7,979,274	2.74%	\$108,567
96	MIAMI UNIVERSITY	\$14,448,550	4.96%	\$196,589
96	OHIO UNIVERSITY	\$12,787,425	4.39%	\$173,988
96	N.E. OHIO COLLEGE OF MED	\$901,224	0.31%	\$12,262
96	MEDICAL COLLEGE OF OHIO	\$11,172,015	3.83%	\$152,008
96	CASE WESTERN RESERVE UNIVERSITY	\$311,833	0.11%	\$4,243
96	OHIO STATE UNIVERSITY	\$41,398,371	14.20%	\$563,273
96	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
96	SOUTHERN STATE COMM COLLEGE	\$130,208	0.04%	\$1,772
96	SHAWNEE STATE UNIVERSITY	\$4,107,489	1.41%	\$55,887
96	UNIVERSITY OF TOLEDO	\$19,180,696	6.58%	\$260,976
96	YOUNGSTOWN STATE UNIVERSITY	\$9,627,779	3.30%	\$130,997
96	RIO GRANDE COMM COLLEGE	\$2,491,967	0.85%	\$33,906
96	WASHINGTON STATE COMM COLLEGE	\$2,430,704	0.83%	\$33,073
96	CINCINNATI STATE TECH COMM COLLEGE	\$2,558,038	0.88%	\$34,805
96	MUSKINGUM AREA TECH COLLEGE	\$1,102,026	0.38%	\$14,994
96	HOCKING TECH COLLEGE	\$4,870,975	1.67%	\$66,275
96	TERRA STATE COMM COLLEGE	\$3,405,176	1.17%	\$46,331
96	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
96	BELMONT TECHNICAL COLLEGE	\$224,801	0.08%	\$3,059
96	CENTRAL OHIO TECH COLLEGE	\$252,142	0.09%	\$3,431
96	SINCLAIR COMM COLLEGE	\$3,109,283	1.07%	\$42,305
96	CUYAHOGA COMM COLLEGE	\$7,160,687	2.46%	\$97,429
96	LAKELAND COMM COLLEGE	\$1,472,623	0.51%	\$20,037
96	NORTH CENTRAL TECH COLLEGE	\$535,075	0.18%	\$7,280
96	LIMA TECHNICAL COLLEGE	\$0	0.00%	\$0
96	NORTHWEST STATE COMM COLLEGE	\$598,212	0.21%	\$8,139
96	LORAIN COUNTY COMM COLLEGE	\$1,181,011	0.41%	\$16,069
96	COLUMBUS STATE COMM COLLEGE	\$7,558,436	2.59%	\$102,841
96	CLARK STATE COMM COLLEGE	\$2,361,177	0.81%	\$32,127
96	JEFFERSON COMM COLLEGE	\$1,364,308	0.47%	\$18,563
96	OWENS STATE COMM COLLEGE	\$3,711,332	1.27%	\$50,497
96	STARK STATE COLLEGE of TECHNOLOGY	\$156,632	0.05%	\$2,131
96	EDISON STATE COMM COLLEGE	\$624,605	0.21%	\$8,498
96	MARION TECHNICAL COLLEGE	\$497,367	0.17%	\$6,767
96	CAS	0	0.00%	0
	TOTAL FOR FY 1996	\$291,475,003	100.00%	\$3,965,857

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1997				
97	OHIO BOARD OF REGENTS	\$6,557,285	2.02%	\$83,447
97	BOWLING GREEN STATE UNIVERSITY	\$8,866,158	2.73%	\$112,829
97	UNIVERSITY OF AKRON	\$9,386,256	2.89%	\$119,448
97	CENTRAL STATE UNIVERSITY	\$11,831,534	3.64%	\$150,566
97	CLEVELAND STATE UNIVERSITY	\$32,525,092	10.01%	\$413,908
97	UNIVERSITY OF CINCINNATI	\$39,654,366	12.20%	\$504,634
97	KENT STATE UNIVERSITY	\$21,157,787	6.51%	\$269,250
97	WRIGHT STATE UNIVERSITY	\$11,385,788	3.50%	\$144,893
97	MIAMI UNIVERSITY	\$19,175,294	5.90%	\$244,021
97	OHIO UNIVERSITY	\$15,409,261	4.74%	\$196,095
97	N.E. OHIO COLLEGE OF MED	\$2,292,006	0.71%	\$29,168
97	MEDICAL COLLEGE OF OHIO	\$9,083,150	2.80%	\$115,590
97	CASE WESTERN RESERVE UNIVERSITY	\$1,937,775	0.60%	\$24,660
97	OHIO STATE UNIVERSITY	\$52,901,977	16.28%	\$673,220
97	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
97	SOUTHERN STATE COMM COLLEGE	\$1,112,988	0.34%	\$14,164
97	SHAWNEE STATE UNIVERSITY	\$6,061,672	1.87%	\$77,140
97	UNIVERSITY OF TOLEDO	\$28,639,280	8.81%	\$364,458
97	YOUNGSTOWN STATE UNIVERSITY	\$3,705,405	1.14%	\$47,154
97	RIO GRANDE COMM COLLEGE	\$1,810,016	0.56%	\$23,034
97	WASHINGTON STATE COMM COLLEGE	\$262,480	0.08%	\$3,340
97	CINCINNATI STATE TECH COMM COLLEGE	\$635,258	0.20%	\$8,084
97	MUSKINGUM AREA TECH COLLEGE	\$156,992	0.05%	\$1,998
97	HOCKING TECH COLLEGE	\$1,995,841	0.61%	\$25,399
97	TERRA STATE COMM COLLEGE	\$1,066,744	0.33%	\$13,575
97	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
97	BELMONT TECHNICAL COLLEGE	\$785,884	0.24%	\$10,001
97	CENTRAL OHIO TECH COLLEGE	\$1,643,228	0.51%	\$20,911
97	SINCLAIR COMM COLLEGE	\$3,376,810	1.04%	\$42,973
97	CUYAHOGA COMM COLLEGE	\$3,869,555	1.19%	\$49,243
97	LAKELAND COMM COLLEGE	\$3,246,167	1.00%	\$41,310
97	NORTH CENTRAL TECH COLLEGE	\$236,131	0.07%	\$3,005
97	LIMA TECHNICAL COLLEGE	\$361,926	0.11%	\$4,606
97	NORTHWEST STATE COMM COLLEGE	\$6,084,698	1.87%	\$77,433
97	LORAIN COUNTY COMM COLLEGE	\$3,633,124	1.12%	\$46,234
97	COLUMBUS STATE COMM COLLEGE	\$4,814,314	1.48%	\$61,266
97	CLARK STATE COMM COLLEGE	\$1,771,556	0.55%	\$22,544
97	JEFFERSON COMM COLLEGE	\$713,920	0.22%	\$9,085
97	OWENS STATE COMM COLLEGE	\$5,655,710	1.74%	\$71,973
97	STARK STATE COLLEGE of TECHNOLOGY	\$168,006	0.05%	\$2,138
97	EDISON STATE COMM COLLEGE	\$911,339	0.28%	\$11,598
97	MARION TECHNICAL COLLEGE	\$32,534	0.01%	\$414
97	CAS	30,430	0.01%	387
	TOTAL FOR FY 1997	\$324,945,737	100.00%	\$4,135,197

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR 1998	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
98	OHIO BOARD OF REGENTS	\$10,862,689	3.29%	\$236,422
98	BOWLING GREEN STATE UNIVERSITY	\$7,726,614	2.34%	\$168,167
98	UNIVERSITY OF AKRON	\$6,942,518	2.11%	\$151,101
98	CENTRAL STATE UNIVERSITY	\$8,821,835	2.68%	\$192,004
98	CLEVELAND STATE UNIVERSITY	\$28,677,317	8.70%	\$624,151
98	UNIVERSITY OF CINCINNATI	\$43,033,166	13.05%	\$936,601
98	KENT STATE UNIVERSITY	\$13,012,688	3.95%	\$283,216
98	WRIGHT STATE UNIVERSITY	\$28,433,295	8.62%	\$618,840
98	MIAMI UNIVERSITY	\$15,034,380	4.56%	\$327,218
98	OHIO UNIVERSITY	\$14,774,127	4.48%	\$321,553
98	N.E. OHIO COLLEGE OF MED	\$2,056,261	0.62%	\$44,754
98	MEDICAL COLLEGE OF OHIO	\$5,074,284	1.54%	\$110,440
98	CASE WESTERN RESERVE UNIVERSITY	\$1,783,888	0.54%	\$38,826
98	OHIO STATE UNIVERSITY	\$64,187,106	19.47%	\$1,397,009
98	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
98	SOUTHERN STATE COMM COLLEGE	\$813,240	0.25%	\$17,700
98	SHAWNEE STATE UNIVERSITY	\$2,381,417	0.72%	\$51,831
98	UNIVERSITY OF TOLEDO	\$11,156,233	3.38%	\$242,811
98	YOUNGSTOWN STATE UNIVERSITY	\$14,551,049	4.41%	\$316,698
98	RIO GRANDE COMM COLLEGE	\$175,793	0.05%	\$3,826
98	WASHINGTON STATE COMM COLLEGE	\$1,818,471	0.55%	\$39,578
98	CINCINNATI STATE TECH COMM COLLEGE	\$4,075,833	1.24%	\$88,709
98	MUSKINGUM AREA TECH COLLEGE	\$57,353	0.02%	\$1,248
98	HOCKING TECH COLLEGE	\$3,382,868	1.03%	\$73,627
98	TERRA STATE COMM COLLEGE	\$578,891	0.18%	\$12,599
98	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
98	BELMONT TECHNICAL COLLEGE	\$150,738	0.05%	\$3,281
98	CENTRAL OHIO TECH COLLEGE	\$290,397	0.09%	\$6,320
98	SINCLAIR COMM COLLEGE	\$5,059,456	1.53%	\$110,117
98	CUYAHOGA COMM COLLEGE	\$8,684,545	2.63%	\$189,016
98	LAKELAND COMM COLLEGE	\$3,095,200	0.94%	\$67,366
98	NORTH CENTRAL TECH COLLEGE	\$259,331	0.08%	\$5,644
98	LIMA TECHNICAL COLLEGE	\$10,466,839	3.17%	\$227,807
98	NORTHWEST STATE COMM COLLEGE	\$2,251,761	0.68%	\$49,009
98	LORAIN COUNTY COMM COLLEGE	\$776,019	0.24%	\$16,890
98	COLUMBUS STATE COMM COLLEGE	\$1,362,192	0.41%	\$29,648
98	CLARK STATE COMM COLLEGE	\$2,305,214	0.70%	\$50,172
98	JEFFERSON COMM COLLEGE	\$482,683	0.15%	\$10,505
98	OWENS STATE COMM COLLEGE	\$1,488,793	0.45%	\$32,403
98	STARK STATE COLLEGE of TECHNOLOGY	\$2,234,711	0.68%	\$48,638
98	EDISON STATE COMM COLLEGE	\$731,972	0.22%	\$15,931
98	MARION TECHNICAL COLLEGE	\$679,420	0.21%	\$14,787
98	CAS	0	0.00%	0
	TOTAL FOR FY 1998	\$329,730,587	100.00%	\$7,176,464

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1999				
99	OHIO BOARD OF REGENTS	\$9,460,339	3.58%	\$224,640
99	BOWLING GREEN STATE UNIVERSITY	\$9,821,981	3.72%	\$233,227
99	UNIVERSITY OF AKRON	\$2,469,303	0.94%	\$58,635
99	CENTRAL STATE UNIVERSITY	\$617,029	0.23%	\$14,652
99	CLEVELAND STATE UNIVERSITY	\$10,695,751	4.05%	\$253,975
99	UNIVERSITY OF CINCINNATI	\$42,821,662	16.22%	\$1,016,819
99	KENT STATE UNIVERSITY	\$16,550,466	6.27%	\$392,998
99	WRIGHT STATE UNIVERSITY	\$20,227,017	7.66%	\$480,299
99	MIAMI UNIVERSITY	\$14,402,822	5.46%	\$342,001
99	OHIO UNIVERSITY	\$10,768,057	4.08%	\$255,692
99	N.E. OHIO COLLEGE OF MED	\$3,497,189	1.33%	\$83,042
99	MEDICAL COLLEGE OF OHIO	\$1,626,629	0.62%	\$38,625
99	CASE WESTERN RESERVE UNIVERSITY	\$766,734	0.29%	\$18,206
99	OHIO STATE UNIVERSITY	\$62,091,719	23.53%	\$1,474,394
99	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
99	SOUTHERN STATE COMM COLLEGE	\$2,643,102	1.00%	\$62,762
99	SHAWNEE STATE UNIVERSITY	\$1,297,088	0.49%	\$30,800
99	UNIVERSITY OF TOLEDO	\$11,246,117	4.26%	\$267,044
99	YOUNGSTOWN STATE UNIVERSITY	\$8,384,803	3.18%	\$199,101
99	RIO GRANDE COMM COLLEGE	\$41,681	0.02%	\$990
99	WASHINGTON STATE COMM COLLEGE	\$987,637	0.37%	\$23,452
99	CINCINNATI STATE TECH COMM COL	\$1,292,224	0.49%	\$30,684
99	MUSKINGUM AREA TECH COLLEGE	\$41,552	0.02%	\$987
99	HOCKING TECH COLLEGE	\$1,835,027	0.70%	\$43,574
99	TERRA STATE COMM COLLEGE	\$292,914	0.11%	\$6,955
99	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
99	BELMONT TECHNICAL COLLEGE	\$682,938	0.26%	\$16,217
99	CENTRAL OHIO TECH COLLEGE	\$369,514	0.14%	\$8,774
99	SINCLAIR COMM COLLEGE	\$4,808,137	1.82%	\$114,171
99	CUYAHOGA COMM COLLEGE	\$10,656,308	4.04%	\$253,039
99	LAKELAND COMM COLLEGE	\$841,719	0.32%	\$19,987
99	NORTH CENTRAL TECH COLLEGE	\$411,685	0.16%	\$9,776
99	LIMA TECHNICAL COLLEGE	\$5,632,232	2.13%	\$133,740
99	NORTHWEST STATE COMM COLLEGE	\$519,974	0.20%	\$12,347
99	LORAIN COUNTY COMM COLLEGE	\$279,866	0.11%	\$6,646
99	COLUMBUS STATE COMM COLLEGE	\$2,016,259	0.76%	\$47,877
99	CLARK STATE COMM COLLEGE	\$1,255,562	0.48%	\$29,814
99	JEFFERSON COMM COLLEGE	\$190,968	0.07%	\$4,535
99	OWENS STATE COMM COLLEGE	\$787,829	0.30%	\$18,707
99	STARK STATE COLLEGE of TECHNOLOG	\$1,416,685	0.54%	\$33,640
99	EDISON STATE COMM COLLEGE	\$131,787	0.05%	\$3,129
99	MARION TECHNICAL COLLEGE	\$46,132	0.02%	\$1,095
99	CAS	4,824	0.00%	115
	TOTAL FOR FY 1999	\$263,931,262	100.00%	\$6,267,161

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
2000				
00	OHIO BOARD OF REGENTS	\$3,931,458	1.48%	\$80,197
00	BOWLING GREEN STATE UNIVERSITY	\$6,472,250	2.43%	\$132,027
00	UNIVERSITY OF AKRON	\$10,893,311	4.09%	\$222,212
00	CENTRAL STATE UNIVERSITY	\$1,378,797	0.52%	\$28,126
00	CLEVELAND STATE UNIVERSITY	\$17,381,951	6.53%	\$354,573
00	UNIVERSITY OF CINCINNATI	\$33,520,536	12.58%	\$683,782
00	KENT STATE UNIVERSITY	\$34,212,214	12.84%	\$697,892
00	WRIGHT STATE UNIVERSITY	\$22,549,213	8.47%	\$459,979
00	MIAMI UNIVERSITY	\$12,100,029	4.54%	\$246,827
00	OHIO UNIVERSITY	\$15,088,356	5.66%	\$307,786
00	N.E. OHIO COLLEGE OF MED	\$1,500,264	0.56%	\$30,604
00	MEDICAL COLLEGE OF OHIO	\$2,532,170	0.95%	\$51,654
00	CASE WESTERN RESERVE UNIVERSITY	\$761,000	0.29%	\$15,524
00	OHIO STATE UNIVERSITY	\$45,648,129	17.14%	\$931,172
00	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
00	SOUTHERN STATE COMM COLLEGE	\$4,335,168	1.63%	\$88,433
00	SHAWNEE STATE UNIVERSITY	\$2,186,010	0.82%	\$44,592
00	UNIVERSITY OF TOLEDO	\$12,691,959	4.76%	\$258,902
00	YOUNGSTOWN STATE UNIVERSITY	\$8,141,285	3.06%	\$166,073
00	RIO GRANDE COMM COLLEGE	\$1,612,656	0.61%	\$32,896
00	WASHINGTON STATE COMM COLLEGE	\$234,584	0.09%	\$4,785
00	CINCINNATI STATE TECH COMM COL	\$670,162	0.25%	\$13,671
00	MUSKINGUM AREA TECH COLLEGE	\$816,482	0.31%	\$16,655
00	HOCKING TECH COLLEGE	\$2,021,026	0.76%	\$41,227
00	TERRA STATE COMM COLLEGE	\$218,885	0.08%	\$4,465
00	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
00	BELMONT TECHNICAL COLLEGE	\$485,127	0.18%	\$9,896
00	CENTRAL OHIO TECH COLLEGE	\$424,312	0.16%	\$8,656
00	SINCLAIR COMM COLLEGE	\$2,604,831	0.98%	\$53,136
00	CUYAHOGA COMM COLLEGE	\$2,881,616	1.08%	\$58,782
00	LAKELAND COMM COLLEGE	\$3,251,310	1.22%	\$66,323
00	NORTH CENTRAL TECH COLLEGE	\$158,402	0.06%	\$3,231
00	LIMA TECHNICAL COLLEGE	\$2,445,061	0.92%	\$49,877
00	NORTHWEST STATE COMM COLLEGE	\$337,706	0.13%	\$6,889
00	LORAIN COUNTY COMM COLLEGE	\$452,168	0.17%	\$9,224
00	COLUMBUS STATE COMM COLLEGE	\$1,703,907	0.64%	\$34,758
00	CLARK STATE COMM COLLEGE	\$325,272	0.12%	\$6,635
00	JEFFERSON COMM COLLEGE	\$25,020	0.01%	\$510
00	OWENS STATE COMM COLLEGE	\$8,481,480	3.18%	\$173,013
00	STARK STATE COLLEGE of TECHNOLOG	\$1,723,166	0.65%	\$35,151
00	EDISON STATE COMM COLLEGE	\$178,153	0.07%	\$3,634
00	MARION TECHNICAL COLLEGE	\$0	0.00%	\$0
00	CAS	0	0.00%	0
	TOTAL FOR FY 2000	\$266,375,427	100.00%	\$5,433,768

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF TOTAL INTEREST	
			% OF TOTAL CAPITAL EXP	EXPENSE
2001				
01	OHIO BOARD OF REGENTS	\$4,939,150	1.68%	\$169,469
01	BOWLING GREEN STATE UNIVERSITY	\$12,210,147	4.16%	\$418,946
01	UNIVERSITY OF AKRON	\$14,106,940	4.80%	\$484,027
01	CENTRAL STATE UNIVERSITY	\$3,223,055	1.10%	\$110,587
01	CLEVELAND STATE UNIVERSITY	\$27,065,403	9.21%	\$928,649
01	UNIVERSITY OF CINCINNATI	\$48,468,290	16.50%	\$1,663,009
01	KENT STATE UNIVERSITY	\$19,389,036	6.60%	\$665,263
01	WRIGHT STATE UNIVERSITY	\$16,116,150	5.49%	\$552,966
01	MIAMI UNIVERSITY	\$16,899,553	5.75%	\$579,845
01	OHIO UNIVERSITY	\$26,142,367	8.90%	\$896,978
01	N.E. OHIO COLLEGE OF MED	\$863,493	0.29%	\$29,628
01	MEDICAL COLLEGE OF OHIO	\$3,269,811	1.11%	\$112,191
01	CASE WESTERN RESERVE UNIVERSITY	\$1,135,574	0.39%	\$38,963
01	OHIO STATE UNIVERSITY	\$50,111,880	17.06%	\$1,719,403
01	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
01	SOUTHERN STATE COMM COLLEGE	\$1,046,223	0.36%	\$35,897
01	SHAWNEE STATE UNIVERSITY	\$566,222	0.19%	\$19,428
01	UNIVERSITY OF TOLEDO	\$7,434,647	2.53%	\$255,092
01	YOUNGSTOWN STATE UNIVERSITY	\$4,297,749	1.46%	\$147,461
01	RIO GRANDE COMM COLLEGE	\$929,652	0.32%	\$31,898
01	WASHINGTON STATE COMM COLLEGE	\$206,399	0.07%	\$7,082
01	CINCINNATI STATE TECH COMM COL	\$204,777	0.07%	\$7,026
01	MUSKINGUM AREA TECH COLLEGE	\$3,160,009	1.08%	\$108,424
01	HOCKING TECH COLLEGE	\$2,105,153	0.72%	\$72,231
01	TERRA STATE COMM COLLEGE	\$511,434	0.17%	\$17,548
01	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
01	BELMONT TECHNICAL COLLEGE	\$190,513	0.06%	\$6,537
01	CENTRAL OHIO TECH COLLEGE	\$477,057	0.16%	\$16,368
01	SINCLAIR COMM COLLEGE	\$3,736,271	1.27%	\$128,196
01	CUYAHOGA COMM COLLEGE	\$2,651,037	0.90%	\$90,960
01	LAKELAND COMM COLLEGE	\$4,074,035	1.39%	\$139,785
01	NORTH CENTRAL TECH COLLEGE	\$734,075	0.25%	\$25,187
01	LIMA TECHNICAL COLLEGE	\$331,708	0.11%	\$11,381
01	NORTHWEST STATE COMM COLLEGE	\$242,392	0.08%	\$8,317
01	LORAIN COUNTY COMM COLLEGE	\$1,306,053	0.44%	\$44,812
01	COLUMBUS STATE COMM COLLEGE	\$4,961,462	1.69%	\$170,234
01	CLARK STATE COMM COLLEGE	\$312,534	0.11%	\$10,723
01	JEFFERSON COMM COLLEGE	\$133,453	0.05%	\$4,579
01	OWENS STATE COMM COLLEGE	\$910,166	0.31%	\$31,229
01	STARK STATE COLLEGE of TECHNOLOG	\$1,639,392	0.56%	\$56,250
01	EDISON STATE COMM COLLEGE	\$851,898	0.29%	\$29,230
01	MARION TECHNICAL COLLEGE	\$311,238	0.11%	\$10,679
01	CAS	8,527	0.00%	293
01	OH EDU TELECOMMUNICATIONS	6,455,166	2.20%	221,485
	TOTAL FOR FY 2001	\$293,730,090	100.00%	\$10,078,257

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR 2002	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
02	OHIO BOARD OF REGENTS	\$2,051,101	0.64%	\$58,147
02	BOWLING GREEN STATE UNIVERSITY	\$22,324,550	6.97%	\$632,879
02	UNIVERSITY OF AKRON	\$15,564,820	4.86%	\$441,247
02	CENTRAL STATE UNIVERSITY	\$3,345,243	1.05%	\$94,834
02	CLEVELAND STATE UNIVERSITY	\$8,515,470	2.66%	\$241,405
02	UNIVERSITY OF CINCINNATI	\$36,419,489	11.38%	\$1,032,457
02	KENT STATE UNIVERSITY	\$23,363,171	7.30%	\$662,323
02	WRIGHT STATE UNIVERSITY	\$18,327,281	5.73%	\$519,560
02	MIAMI UNIVERSITY	\$22,189,130	6.93%	\$629,040
02	OHIO UNIVERSITY	\$32,795,781	10.25%	\$929,728
02	N.E. OHIO COLLEGE OF MED	\$1,870,832	0.58%	\$53,036
02	MEDICAL COLLEGE OF OHIO	\$7,068,031	2.21%	\$200,372
02	CASE WESTERN RESERVE UNIVERSITY	\$1,873,916	0.59%	\$53,124
02	OHIO STATE UNIVERSITY	\$50,865,988	15.89%	\$1,442,001
02	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
02	SOUTHERN STATE COMM COLLEGE	\$353,938	0.11%	\$10,034
02	SHAWNEE STATE UNIVERSITY	\$2,042,202	0.64%	\$57,894
02	UNIVERSITY OF TOLEDO	\$8,584,246	2.68%	\$243,355
02	YOUNGSTOWN STATE UNIVERSITY	\$4,685,836	1.46%	\$132,839
02	RIO GRANDE COMM COLLEGE	\$478,814	0.15%	\$13,574
02	WASHINGTON STATE COMM COLLEGE	\$541,489	0.17%	\$15,351
02	CINCINNATI STATE TECH COMM COLLEGE	\$1,730,830	0.54%	\$49,067
02	MUSKINGUM AREA TECH COLLEGE	\$1,696,144	0.53%	\$48,084
02	HOCKING TECH COLLEGE	\$4,603,426	1.44%	\$130,503
02	TERRA STATE COMM COLLEGE	\$409,571	0.13%	\$11,611
02	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
02	BELMONT TECHNICAL COLLEGE	\$2,553	0.00%	\$72
02	CENTRAL OHIO TECH COLLEGE	\$119,420	0.04%	\$3,385
02	SINCLAIR COMM COLLEGE	\$4,586,127	1.43%	\$130,012
02	CUYAHOGA COMM COLLEGE	\$14,583,489	4.56%	\$413,428
02	LAKELAND COMM COLLEGE	\$926,769	0.29%	\$26,273
02	NORTH CENTRAL TECH COLLEGE	\$1,627,767	0.51%	\$46,146
02	LIMA TECHNICAL COLLEGE	\$110,867	0.03%	\$3,143
02	NORTHWEST STATE COMM COLLEGE	\$1,340,016	0.42%	\$37,988
02	LORAIN COUNTY COMM COLLEGE	\$2,305,172	0.72%	\$65,349
02	COLUMBUS STATE COMM COLLEGE	\$13,039,516	4.07%	\$369,658
02	CLARK STATE COMM COLLEGE	\$216,693	0.07%	\$6,143
02	JEFFERSON COMM COLLEGE	\$80,193	0.03%	\$2,273
02	OWENS STATE COMM COLLEGE	\$3,877,480	1.21%	\$109,923
02	STARK STATE COLLEGE of TECHNOLOGY	\$1,916,078	0.60%	\$54,319
02	EDISON STATE COMM COLLEGE	\$391,935	0.12%	\$11,111
02	MARION TECHNICAL COLLEGE	\$516,058	0.16%	\$14,630
02	CAS	85,676	0.03%	2,429
02	OH EDU TELECOMMUNICATIONS	2,680,151	0.84%	75,980
	TOTAL FOR FY 2002	\$320,107,260	100.00%	\$9,074,728

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
2003				
03	OHIO BOARD OF REGENTS	\$81,090	0.06%	\$10,415
03	BOWLING GREEN STATE UNIVERSITY	\$2,100,511	1.66%	\$269,777
03	UNIVERSITY OF AKRON	\$9,073,547	7.16%	\$1,165,351
03	CENTRAL STATE UNIVERSITY	\$1,773,055	1.40%	\$227,720
03	CLEVELAND STATE UNIVERSITY	\$1,613,307	1.27%	\$207,203
03	UNIVERSITY OF CINCINNATI	\$34,021,549	26.83%	\$4,369,520
03	KENT STATE UNIVERSITY	\$4,939,850	3.90%	\$634,444
03	WRIGHT STATE UNIVERSITY	\$8,071,205	6.37%	\$1,036,616
03	MIAMI UNIVERSITY	\$2,191,484	1.73%	\$281,461
03	OHIO UNIVERSITY	\$2,920,615	2.30%	\$375,106
03	N.E. OHIO COLLEGE OF MED	\$246,479	0.19%	\$31,656
03	MEDICAL COLLEGE OF OHIO	\$2,297,224	1.81%	\$295,041
03	CASE WESTERN RESERVE UNIVERSITY	\$0	0.00%	\$0
03	OHIO STATE UNIVERSITY	\$25,725,975	20.29%	\$3,304,087
03	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
03	SOUTHERN STATE COMM COLLEGE	\$79,489	0.06%	\$10,209
03	SHAWNEE STATE UNIVERSITY	\$320,299	0.25%	\$41,137
03	UNIVERSITY OF TOLEDO	\$6,519,414	5.14%	\$837,314
03	YOUNGSTOWN STATE UNIVERSITY	\$3,372,075	2.66%	\$433,089
03	RIO GRANDE COMM COLLEGE	\$24,536	0.02%	\$3,151
03	WASHINGTON STATE COMM COLLEGE	\$1,019,518	0.80%	\$130,941
03	CINCINNATI STATE TECH COMM COLLEGE	\$3,902,106	3.08%	\$501,163
03	MUSKINGUM AREA TECH COLLEGE	\$208,496	0.16%	\$26,778
03	HOCKING TECH COLLEGE	\$3,656,353	2.88%	\$469,600
03	TERRA STATE COMM COLLEGE	\$174,706	0.14%	\$22,438
03	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
03	BELMONT TECHNICAL COLLEGE	\$21,081	0.02%	\$2,707
03	CENTRAL OHIO TECH COLLEGE	\$225,581	0.18%	\$28,972
03	SINCLAIR COMM COLLEGE	\$930,271	0.73%	\$119,478
03	CUYAHOGA COMM COLLEGE	\$2,719,378	2.14%	\$349,260
03	LAKELAND COMM COLLEGE	\$140,648	0.11%	\$18,064
03	NORTH CENTRAL TECH COLLEGE	\$117,840	0.09%	\$15,135
03	LIMA TECHNICAL COLLEGE	\$1,806	0.00%	\$232
03	NORTHWEST STATE COMM COLLEGE	\$0	0.00%	\$0
03	LORAIN COUNTY COMM COLLEGE	\$96,512	0.08%	\$12,395
03	COLUMBUS STATE COMM COLLEGE	\$103,869	0.08%	\$13,340
03	CLARK STATE COMM COLLEGE	\$236,336	0.19%	\$30,354
03	JEFFERSON COMM COLLEGE	\$45,848	0.04%	\$5,888
03	OWENS STATE COMM COLLEGE	\$1,368,414	1.08%	\$175,751
03	STARK STATE COLLEGE of TECHNOLOGY	\$3,812,455	3.01%	\$489,649
03	EDISON STATE COMM COLLEGE	\$648,434	0.51%	\$83,281
03	MARION TECHNICAL COLLEGE	\$13,823	0.01%	\$1,775
03	CAS	N/A	0.00%	0
03	OH EDU TELECOMMUNICATIONS	1,965,422	1.55%	252,427
	TOTAL FOR FY 2003	\$126,780,600	100.00%	\$16,282,926

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
2004				
04	OHIO BOARD OF REGENTS	\$2,143,154	1.94%	\$171,618
04	BOWLING GREEN STATE UNIVERSITY	\$671,046	0.61%	\$53,735
04	UNIVERSITY OF AKRON	\$3,220,812	2.91%	\$257,913
04	CENTRAL STATE UNIVERSITY	\$540,363	0.49%	\$43,271
04	CLEVELAND STATE UNIVERSITY	\$3,977,791	3.60%	\$318,530
04	UNIVERSITY OF CINCINNATI	\$8,823,859	7.98%	\$706,590
04	KENT STATE UNIVERSITY	\$11,325,249	10.24%	\$906,894
04	WRIGHT STATE UNIVERSITY	\$6,771,965	6.12%	\$542,280
04	MIAMI UNIVERSITY	\$6,321,437	5.72%	\$506,203
04	OHIO UNIVERSITY	\$5,935,946	5.37%	\$475,334
04	N.E. OHIO COLLEGE OF MED	\$993,219	0.90%	\$79,534
04	MEDICAL COLLEGE OF OHIO	\$854,978	0.77%	\$68,464
04	CASE WESTERN RESERVE UNIVERSITY	\$1,937,073	1.75%	\$155,115
04	OHIO STATE UNIVERSITY	\$26,532,124	24.00%	\$2,124,617
04	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
04	SOUTHERN STATE COMM COLLEGE	\$685,935	0.62%	\$54,928
04	SHAWNEE STATE UNIVERSITY	\$234,403	0.21%	\$18,770
04	UNIVERSITY OF TOLEDO	\$2,164,672	1.96%	\$173,341
04	YOUNGSTOWN STATE UNIVERSITY	\$3,260,788	2.95%	\$261,115
04	RIO GRANDE COMM COLLEGE	\$0	0.00%	\$0
04	WASHINGTON STATE COMM COLLEGE	\$377,840	0.34%	\$30,256
04	CINCINNATI STATE TECH COMM COLLEGE	\$4,065,329	3.68%	\$325,540
04	MUSKINGUM AREA TECH COLLEGE	\$360,889	0.33%	\$28,899
04	HOCKING TECH COLLEGE	\$234,883	0.21%	\$18,809
04	TERRA STATE COMM COLLEGE	\$220,844	0.20%	\$17,685
04	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
04	BELMONT TECHNICAL COLLEGE	\$239,073	0.22%	\$19,144
04	CENTRAL OHIO TECH COLLEGE	\$0	0.00%	\$0
04	SINCLAIR COMM COLLEGE	\$1,511,565	1.37%	\$121,042
04	CUYAHOGA COMM COLLEGE	\$674,668	0.61%	\$54,026
04	LAKELAND COMM COLLEGE	\$198,318	0.18%	\$15,881
04	NORTH CENTRAL TECH COLLEGE	\$417,774	0.38%	\$33,454
04	LIMA TECHNICAL COLLEGE	\$2,361,561	2.14%	\$189,107
04	NORTHWEST STATE COMM COLLEGE	\$184,215	0.17%	\$14,751
04	LORAIN COUNTY COMM COLLEGE	\$1,141,654	1.03%	\$91,420
04	COLUMBUS STATE COMM COLLEGE	\$2,448,581	2.21%	\$196,075
04	CLARK STATE COMM COLLEGE	\$184,535	0.17%	\$14,777
04	JEFFERSON COMM COLLEGE	\$0	0.00%	\$0
04	OWENS STATE COMM COLLEGE	\$5,966,713	5.40%	\$477,797
04	STARK STATE COLLEGE of TECHNOLOGY	\$2,134,211	1.93%	\$170,902
04	EDISON STATE COMM COLLEGE	\$62,160	0.06%	\$4,978
04	MARION TECHNICAL COLLEGE	\$13,556	0.01%	\$1,086
04	CAS	N/A	0.00%	0
04	OH EDU TELECOMMUNICATIONS	1,377,850	1.25%	110,334
	TOTAL FOR FY 2004	\$110,571,032	100.00%	\$8,854,215

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
2005				
05	OHIO BOARD OF REGENTS	\$14,641	0.01%	\$1,820
05	BOWLING GREEN STATE UNIVERSITY	\$1,910,982	1.86%	\$237,510
05	UNIVERSITY OF AKRON	\$820,085	0.80%	\$101,926
05	CENTRAL STATE UNIVERSITY	\$1,657,915	1.61%	\$206,057
05	CLEVELAND STATE UNIVERSITY	\$3,144,128	3.05%	\$390,774
05	UNIVERSITY OF CINCINNATI	\$38,506,867	37.39%	\$4,785,903
05	KENT STATE UNIVERSITY	\$4,212,836	4.09%	\$523,601
05	WRIGHT STATE UNIVERSITY	\$3,346,723	3.25%	\$415,954
05	MIAMI UNIVERSITY	\$1,479,373	1.44%	\$183,867
05	OHIO UNIVERSITY	\$4,198,977	4.08%	\$521,878
05	N.E. OHIO COLLEGE OF MED	\$79,912	0.08%	\$9,932
05	MEDICAL COLLEGE OF OHIO	\$578,512	0.56%	\$71,901
05	CASE WESTERN RESERVE UNIVERSITY	\$2,958,420	2.87%	\$367,693
05	OHIO STATE UNIVERSITY	\$21,219,679	20.60%	\$2,637,330
05	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
05	SOUTHERN STATE COMM COLLEGE	\$119,442	0.12%	\$14,845
05	SHAWNEE STATE UNIVERSITY	\$1,310,183	1.27%	\$162,839
05	UNIVERSITY OF TOLEDO	\$4,262,688	4.14%	\$529,797
05	YOUNGSTOWN STATE UNIVERSITY	\$4,992,177	4.85%	\$620,463
05	RIO GRANDE COMM COLLEGE	\$80,879	0.08%	\$10,052
05	WASHINGTON STATE COMM COLLEGE	\$23,465	0.02%	\$2,916
05	CINCINNATI STATE TECH COMM COLLEGE	\$89,866	0.09%	\$11,169
05	MUSKINGUM AREA TECH COLLEGE	\$0	0.00%	\$0
05	HOCKING TECH COLLEGE	\$98,656	0.10%	\$12,262
05	TERRA STATE COMM COLLEGE	\$86,259	0.08%	\$10,721
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%	\$64,455
05	CUYAHOGA COMM COLLEGE	\$2,435,082	2.36%	\$302,649
05	LAKELAND COMM COLLEGE	\$469,700	0.46%	\$58,378
05	NORTH CENTRAL TECH COLLEGE	\$0	0.00%	\$0
05	LIMA TECHNICAL COLLEGE	\$516,591	0.50%	\$64,206
05	NORTHWEST STATE COMM COLLEGE	\$200,000	0.19%	\$24,857
05	LORAIN COUNTY COMM COLLEGE	\$285,408	0.28%	\$35,473
05	COLUMBUS STATE COMM COLLEGE	\$1,358,608	1.32%	\$168,857
05	CLARK STATE COMM COLLEGE	\$0	0.00%	\$0
05	JEFFERSON COMM COLLEGE	\$254,364	0.25%	\$31,614
05	OWENS STATE COMM COLLEGE	\$1,157,170	1.12%	\$143,821
05	STARK STATE COLLEGE of TECHNOLOGY	\$335,785	0.33%	\$41,734
05	EDISON STATE COMM COLLEGE	\$44,719	0.04%	\$5,558
05	MARION TECHNICAL COLLEGE	\$229,442	0.22%	\$28,517
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%	\$12,801,330

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR	INSTITUTION	ALLOCATION OF		
		EXPENDITURE	% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
2006				
06	OHIO BOARD OF REGENTS	\$7,761,946	2.83%	\$326,474
06	BOWLING GREEN STATE UNIVERSITY	\$1,888,240	0.69%	\$79,421
06	UNIVERSITY OF AKRON	\$9,576,739	3.49%	\$402,806
06	CENTRAL STATE UNIVERSITY	\$9,425,878	3.44%	\$396,460
06	CLEVELAND STATE UNIVERSITY	\$6,610,500	2.41%	\$278,043
06	UNIVERSITY OF CINCINNATI	\$25,623,098	9.34%	\$1,077,729
06	KENT STATE UNIVERSITY	\$7,768,333	2.83%	\$326,743
06	WRIGHT STATE UNIVERSITY	\$19,124,166	6.97%	\$804,379
06	MIAMI UNIVERSITY	\$13,128,781	4.79%	\$552,208
06	OHIO UNIVERSITY	\$19,021,182	6.94%	\$800,047
06	N.E. OHIO COLLEGE OF MED	\$1,704,416	0.62%	\$71,689
06	MEDICAL UNIVERSITY OF OHIO (MEDICAL CC	\$3,177,299	1.16%	\$133,640
06	CASE WESTERN RESERVE UNIVERSITY	\$9,923,822	3.62%	\$417,404
06	OHIO STATE UNIVERSITY	\$91,744,135	33.45%	\$3,858,836
06	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
06	SOUTHERN STATE COMM COLLEGE	\$223,254	0.08%	\$9,390
06	SHAWNEE STATE UNIVERSITY	\$1,975,729	0.72%	\$83,101
06	UNIVERSITY OF TOLEDO	\$6,267,951	2.29%	\$263,635
06	YOUNGSTOWN STATE UNIVERSITY	\$5,333,324	1.94%	\$224,324
06	RIO GRANDE COMM COLLEGE	\$0	0.00%	\$0
06	WASHINGTON STATE COMM COLLEGE	\$573,469	0.21%	\$24,121
06	CINCINNATI STATE TECH COMM COLLEGE	\$3,030,320	1.10%	\$127,458
06	ZANE STATE COLLEGE (MUSKINGUM AREA TEC	\$89,170	0.03%	\$3,751
06	HOCKING TECH COLLEGE	\$267,848	0.10%	\$11,266
06	TERRA STATE COMM COLLEGE	\$70,105	0.03%	\$2,949
06	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
06	BELMONT TECHNICAL COLLEGE	\$66,601	0.02%	\$2,801
06	CENTRAL OHIO TECH COLLEGE	\$364,700	0.13%	\$15,340
06	SINCLAIR COMM COLLEGE	\$4,894,623	1.78%	\$205,872
06	CUYAHOGA COMM COLLEGE	\$5,165,017	1.88%	\$217,245
06	LAKELAND COMM COLLEGE	\$2,585,421	0.94%	\$108,745
06	NORTH CENTRAL TECH COLLEGE	\$390,928	0.14%	\$16,443
06	JAMES A. RHODES STATE COLLEGE (LIMA TEC)	\$108,541	0.04%	\$4,565
06	NORTHWEST STATE COMM COLLEGE	\$110,633	0.04%	\$4,653
06	LORAIN COUNTY COMM COLLEGE	\$635,734	0.23%	\$26,740
06	COLUMBUS STATE COMM COLLEGE	\$6,730,619	2.45%	\$283,095
06	CLARK STATE COMM COLLEGE	\$920,423	0.34%	\$38,714
06	JEFFERSON COMM COLLEGE	\$1,496,339	0.55%	\$62,937
06	OWENS STATE COMM COLLEGE	\$3,016,440	1.10%	\$126,874
06	STARK STATE COLLEGE of TECHNOLOGY	\$2,949,117	1.08%	\$124,042
06	EDISON STATE COMM COLLEGE	\$106,516	0.04%	\$4,480
06	MARION TECHNICAL COLLEGE	\$75,345	0.03%	\$3,169
06	CAS	N/A	0.00%	0
06	OH EDU TELECOMMUNICATIONS	0	0.00%	0
06	ETECH OHIO COMMISSION	338,101	0.12%	14,221
	TOTAL FOR FY 2006	\$274,264,803	100.00%	\$11,535,808

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

FISCAL YEAR 2007	INSTITUTION	ALLOCATION OF % OF TOTAL TOTAL INTEREST		
		EXPENDITURE	CAPITAL EXP	EXPENSE
07	OHIO BOARD OF REGENTS	\$2,830,307	1.40%	\$112,583
07	BOWLING GREEN STATE UNIVERSITY	\$2,263,900	1.12%	\$90,053
07	UNIVERSITY OF AKRON	\$12,033,522	5.96%	\$478,667
07	CENTRAL STATE UNIVERSITY	\$2,560,090	1.27%	\$101,835
07	CLEVELAND STATE UNIVERSITY	\$8,131,469	4.03%	\$323,452
07	UNIVERSITY OF CINCINNATI	\$10,646,555	5.27%	\$423,496
07	KENT STATE UNIVERSITY	\$19,400,097	9.61%	\$771,693
07	WRIGHT STATE UNIVERSITY	\$13,704,731	6.79%	\$545,144
07	MIAMI UNIVERSITY	\$11,134,956	5.52%	\$442,924
07	OHIO UNIVERSITY	\$8,609,762	4.27%	\$342,477
07	N.E. OHIO COLLEGE OF MED	\$1,358,767	0.67%	\$54,049
07	MEDICAL UNIVERSITY OF OHIO (MEDICAL CC	\$2,771,911	1.37%	\$110,260
07	CASE WESTERN RESERVE UNIVERSITY	\$5,604,498	2.78%	\$222,934
07	OHIO STATE UNIVERSITY	\$52,724,594	26.12%	\$2,097,267
07	AGRICULTURAL R & D CENTER	\$0	0.00%	\$0
07	SOUTHERN STATE COMM COLLEGE	\$55,098	0.03%	\$2,192
07	SHAWNEE STATE UNIVERSITY	\$754,411	0.37%	\$30,009
07	UNIVERSITY OF TOLEDO	\$11,842,511	5.87%	\$471,069
07	YOUNGSTOWN STATE UNIVERSITY	\$4,017,385	1.99%	\$159,803
07	RIO GRANDE COMM COLLEGE	\$0	0.00%	\$0
07	WASHINGTON STATE COMM COLLEGE	\$166,995	0.08%	\$6,643
07	CINCINNATI STATE TECH COMM COLLEGE	\$1,759,113	0.87%	\$69,974
07	ZANE STATE COLLEGE (MUSKINGUM AREA TEC	\$426,450	0.21%	\$16,963
07	HOCKING TECH COLLEGE	\$1,537,758	0.76%	\$61,169
07	TERRA STATE COMM COLLEGE	\$59,041	0.03%	\$2,349
07	AGRICULTURAL TECH COLLEGE	\$0	0.00%	\$0
07	BELMONT TECHNICAL COLLEGE	\$446,890	0.22%	\$17,776
07	CENTRAL OHIO TECH COLLEGE	\$9,550	0.00%	\$380
07	SINCLAIR COMM COLLEGE	\$1,080,515	0.54%	\$42,980
07	CUYAHOGA COMM COLLEGE	\$8,809,935	4.36%	\$350,440
07	LAKELAND COMM COLLEGE	\$745,914	0.37%	\$29,671
07	NORTH CENTRAL TECH COLLEGE	\$25,360	0.01%	\$1,009
07	JAMES A. RHODES STATE COLLEGE (LIMA TEC)	\$9,216	0.00%	\$367
07	NORTHWEST STATE COMM COLLEGE	\$120,000	0.06%	\$4,773
07	LORAIN COUNTY COMM COLLEGE	\$538,422	0.27%	\$21,417
07	COLUMBUS STATE COMM COLLEGE	\$2,770,227	1.37%	\$110,193
07	CLARK STATE COMM COLLEGE	\$2,078,596	1.03%	\$82,682
07	JEFFERSON COMM COLLEGE	\$86,313	0.04%	\$3,433
07	OWENS STATE COMM COLLEGE	\$4,025,573	1.99%	\$160,128
07	STARK STATE COLLEGE of TECHNOLOGY	\$1,940,275	0.96%	\$77,180
07	EDISON STATE COMM COLLEGE	\$3,492,000	1.73%	\$138,904
07	MARION TECHNICAL COLLEGE	\$140,091	0.07%	\$5,573
07	CAS	\$0	0.00%	0
07	OH EDU TELECOMMUNICATIONS	\$0	0.00%	0
07	ETECH OHIO COMMISSION	\$1,134,010	0.56%	45,108
	TOTAL FOR FY 2007	\$201,846,809	100.00%	\$8,029,017

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2007
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2007

Institution	Allocation of Gross Interest Expense	Allocation of Total Net Interest Expense	% of Total
BOWLING GREEN STATE UNIVERSITY	\$3,170,853	\$2,970,969	2.7%
UNIVERSITY OF AKRON	\$5,003,108	\$4,687,722	4.3%
CENTRAL STATE UNIVERSITY	\$1,995,254	\$1,869,477	1.7%
CLEVELAND STATE UNIVERSITY	\$5,440,044	\$5,097,114	4.7%
UNIVERSITY OF CINCINNATI	\$19,692,949	\$18,451,544	16.9%
KENT STATE UNIVERSITY	\$6,990,962	\$6,550,265	6.0%
WRIGHT STATE UNIVERSITY	\$6,986,663	\$6,546,237	6.0%
MIAMI UNIVERSITY	\$5,037,137	\$4,719,606	4.3%
OHIO UNIVERSITY	\$6,453,080	\$6,046,290	5.5%
N.E. OHIO COLLEGE OF MED	\$786,449	\$736,873	0.7%
MEDICAL COLLEGE OF OHIO	\$1,620,644	\$1,518,482	1.4%
CASE WESTERN RESERVE UNIVERSITY	\$1,545,319	\$1,447,905	1.3%
OHIO STATE UNIVERSITY	\$25,007,996	\$23,431,541	21.4%
AGRICULTURAL R & D CENTER	\$3,069	\$2,875	0.0%
SOUTHERN STATE COMM COLLEGE	\$370,464	\$347,111	0.3%
SHAWNEE STATE UNIVERSITY	\$1,067,268	\$999,989	0.9%
UNIVERSITY OF TOLEDO	\$4,865,164	\$4,558,473	4.2%
YOUNGSTOWN STATE UNIVERSITY	\$3,111,610	\$2,915,460	2.7%
RIO GRANDE COMM COLLEGE	\$225,052	\$210,865	0.2%
WASHINGTON STATE COMM COLLEGE	\$395,107	\$370,200	0.3%
CINCINNATI STATE TECH COMM	\$1,490,438	\$1,396,484	1.3%
MUSKINGUM AREA TECH COLLEGE	\$345,445	\$323,668	0.3%
HOCKING TECH COLLEGE	\$1,114,327	\$1,044,082	1.0%
TERRA STATE COMM COLLEGE	\$241,210	\$226,005	0.2%
AGRICULTURAL TECH COLLEGE	\$525	\$492	0.0%
BELMONT TECHNICAL COLLEGE	\$108,037	\$101,226	0.1%
CENTRAL OHIO TECH COLLEGE	\$198,849	\$186,314	0.2%
SINCLAIR COMM COLLEGE	\$1,413,976	\$1,324,841	1.2%
CUYAHOGA COMM COLLEGE	\$2,707,977	\$2,537,271	2.3%
LAKELAND COMM COLLEGE	\$797,039	\$746,795	0.7%
NORTH CENTRAL TECH COLLEGE	\$314,839	\$294,992	0.3%
LIMA TECHNICAL COLLEGE	\$803,822	\$753,151	0.7%
NORTHWEST STATE COMM COLLEGE	\$266,800	\$249,982	0.2%
LORAIN COUNTY COMM COLLEGE	\$499,788	\$468,282	0.4%
COLUMBUS STATE COMM COLLEGE	\$1,862,456	\$1,745,050	1.6%
CLARK STATE COMM COLLEGE	\$434,694	\$407,291	0.4%
JEFFERSON COMM COLLEGE	\$182,016	\$170,542	0.2%
OWENS STATE COMM COLLEGE	\$1,684,907	\$1,578,694	1.4%
STARK STATE COLLEGE of TECHNOLOGY	\$1,252,854	\$1,173,876	1.1%
EDISON STATE COMM COLLEGE	\$400,398	\$375,158	0.3%
MARION TECHNICAL COLLEGE	\$113,726	\$106,557	0.1%
CAS	\$3,872	\$3,627	0.0%
OH EDU TELECOMMUNICATIONS	\$673,860	\$631,381	0.6%
ETECH OHIO COMMISSION	\$60,554	\$56,737	0.1%
TOTAL FY 1981 to FY 2007	\$116,740,596	\$109,381,500	100%