

**COST ALLOCATION PLAN FOR INTEREST EXPENSE ON
HIGHER EDUCATION FACILITIES BONDS
FISCAL YEAR 2002**

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

AUGUST 2003

OHIO BOARD OF REGENTS

COST ALLOCATION PLAN FOR INTEREST EXPENSES ON HIGHER EDUCATION FACILITIES BONDS

FISCAL YEAR 2002

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 2002 with the respective bond series which generated the expense. Only interest for bond issues during FY 1981 and subsequent years is included in the Cost Allocation Plan. The year 1981 was chosen as the earliest period for allocating interest expense as OMB A-21 allows interest expenses for buildings acquired or completed on or after July 1, 1982. It is reasonable to expect that buildings under construction and being funded during 1981 and 1982 were completed after June 30, 1982.

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

The interest expenses by bond issue are then allocated to the fiscal year during which the proceeds were distributed, under the assumption that disbursements from the fund did not vary significantly from month to month. For example, if a bond sale on April 1 of a year provided a supply of cash that was not depleted until February 1 of the following year, a period of ten months, 30 percent of the interest on that issue would be attributed to the three months of that period that fell in the first fiscal year, while 70 percent would be attributed to the seven months that fell in the next fiscal year. This allocation is shown in Table 3. 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 2002. Beginning with the Fiscal Year 2002 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-23.

Finally, the actual interest expenses are reduced by the amount of the interest earnings for FY 2002 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 2002, the net interest expense was determined as follows.

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

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

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

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

As shown below, in FY 2002 the total net interest earnings are \$3,826,788 and the net interest expenses are \$100,704,477.

FY 2002 Gross Interest Earnings

<u>Fund</u>	<u>FY 2002 Interest Earnings</u>
Higher Education Facilities Bond Service Fund	\$20,420
Higher Education Capital Facilities Bond Retirement Fund	\$30,541
Higher Education Improvement ¹	<u>\$ 3,834,102</u>
Total Gross Interest Earnings	\$ 3,885,064

Allocation of FY 2002 Interest Expense:

1. Total Gross Interest Expense Paid in FY 2002:	\$106,113,610
2. Total Interest Expense Paid for Pre-FY 1981 Issues (Ineligible):	(-0-)
3. Total Interest Expense Paid for Issues from FY 1981 - FY 2002:	\$106,113,610

Allocation to Adjust for Refunding Older Issues

4. Total Interest Expense from #3 Allocated to Pre-FY 1981 Issues Due to Refunding (Ineligible):	(\$1,582,346)
5. Total Interest Expense from #3 Allocated to Issues from FY 1981- FY 2002 (Eligible):	\$104,531,264

Determination of FY 2002 Net Interest Earnings

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

$$= \$104,531,264 / \$106,113,610 = .985$$

7. Proportionate Reduction of Gross Interest Earnings:

$$= 0.985 \times \$3,885,064 = \$3,826,788$$

Determination of FY 2002 Net Interest Expense

Total Eligible Interest Expense From FY 1981 to FY 2002 (#3):	\$104,531,264
Less Net Interest Earnings (#7):	(\$3,826,788)
FY 2002 Net Interest Expense:	\$ 100,704,477

¹ Pursuant to section 135.21 of the Ohio Revised Code, the Office of Budget and Management has allocated interest earnings of \$3,885,064 to the Higher Education Improvement Fund in FY 2002.

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1981	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
81	OHIO BOARD OF REGENTS	1,425,624	2.09%	9,380
81	BOWLING GREEN STATE UNIVERSITY	935,066	1.37%	6,152
81	UNIVERSITY OF AKRON	2,402,320	3.52%	15,806
81	CENTRAL STATE UNIVERSITY	573,108	0.84%	3,771
81	CLEVELAND STATE UNIVERSITY	6,042,822	8.87%	39,759
81	UNIVERSITY OF CINCINNATI	14,425,523	21.16%	94,914
81	KENT STATE UNIVERSITY	1,717,836	2.52%	11,303
81	WRIGHT STATE UNIVERSITY	7,297,280	10.71%	48,013
81	MIAMI UNIVERSITY	895,356	1.31%	5,891
81	OHIO UNIVERSITY	275,209	0.40%	1,811
81	N.E. OHIO COLLEGE OF MED	95,880	0.14%	631
81	MEDICAL COLLEGE OF OHIO	174,258	0.26%	1,147
81	CASE WESTERN RESERVE UNIVERSITY	266,073	0.39%	1,751
81	OHIO STATE UNIVERSITY	11,751,240	17.24%	77,318
81	AGRICULTURAL R & D CENTER	104,406	0.15%	687
81	SOUTHERN STATE COMM COLLEGE	217,303	0.32%	1,430
81	SHAWNEE STATE UNIVERSITY	329,082	0.48%	2,165
81	UNIVERSITY OF TOLEDO	1,762,631	2.59%	11,597
81	YOUNGSTOWN STATE UNIVERSITY	5,639,322	8.27%	37,104
81	RIO GRANDE COMM COLLEGE	725,959	1.07%	4,776
81	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
81	CINCINNATI STATE TECH COMM COLLEGE	7,111	0.01%	47
81	MUSKINGUM AREA TECH COLLEGE	15,414	0.02%	101
81	HOCKING TECH COLLEGE	12,348	0.02%	81
81	TERRA STATE COMM COLLEGE	368,053	0.54%	2,422
81	AGRICULTURAL TECH COLLEGE	0	0.00%	0
81	BELMONT TECHNICAL COLLEGE	0	0.00%	0
81	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
81	SINCLAIR COMM COLLEGE	1,432,119	2.10%	9,423
81	CUYAHOGA COMM COLLEGE	6,676,732	9.80%	43,930
81	LAKELAND COMM COLLEGE	0	0.00%	0
81	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
81	LIMA TECHNICAL COLLEGE	0	0.00%	0
81	NORTHWEST STATE COMM COLLEGE	19,513	0.03%	128
81	LORAIN COUNTY COMM COLLEGE	1,564	0.00%	10
81	COLUMBUS STATE COMM COLLEGE	1,397,550	2.05%	9,195
81	CLARK STATE COMM COLLEGE	2,200	0.00%	14
81	JEFFERSON COMM COLLEGE	0	0.00%	0
81	OWENS STATE COMM COLLEGE	157,639	0.23%	1,037
81	STARK STATE COLLEGE of TECHNOLOGY	997,191	1.46%	6,561
81	EDISON STATE COMM COLLEGE	14,069	0.02%	93
81	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1981	\$68,157,801	100.00%	\$448,448

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

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

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1983				
83	OHIO BOARD OF REGENTS	15,376,724	13.47%	5,519
83	BOWLING GREEN STATE UNIVERSITY	8,308,923	7.28%	2,982
83	UNIVERSITY OF AKRON	9,309,958	8.15%	3,341
83	CENTRAL STATE UNIVERSITY	1,274,728	1.12%	458
83	CLEVELAND STATE UNIVERSITY	3,547,415	3.11%	1,273
83	UNIVERSITY OF CINCINNATI	10,779,996	9.44%	3,869
83	KENT STATE UNIVERSITY	1,305,111	1.14%	468
83	WRIGHT STATE UNIVERSITY	2,581,809	2.26%	927
83	MIAMI UNIVERSITY	9,435,412	8.26%	3,387
83	OHIO UNIVERSITY	7,401,504	6.48%	2,657
83	N.E. OHIO COLLEGE OF MED	2,085,238	1.83%	748
83	MEDICAL COLLEGE OF OHIO	2,959,608	2.59%	1,062
83	CASE WESTERN RESERVE UNIVERSITY	365,670	0.32%	131
83	OHIO STATE UNIVERSITY	7,972,797	6.98%	2,862
83	AGRICULTURAL R & D CENTER	405,940	0.36%	146
83	SOUTHERN STATE COMM COLLEGE	176,483	0.15%	63
83	SHAWNEE STATE UNIVERSITY	1,989,803	1.74%	714
83	UNIVERSITY OF TOLEDO	2,065,670	1.81%	741
83	YOUNGSTOWN STATE UNIVERSITY	4,226,703	3.70%	1,517
83	RIO GRANDE COMM COLLEGE	200,853	0.18%	72
83	WASHINGTON STATE COMM COLLEGE	458,625	0.40%	165
83	CINCINNATI STATE TECH COMM COLLEGE	145,014	0.13%	52
83	MUSKINGUM AREA TECH COLLEGE	9,706	0.01%	3
83	HOCKING TECH COLLEGE	259,932	0.23%	93
83	TERRA STATE COMM COLLEGE	404,924	0.35%	145
83	AGRICULTURAL TECH COLLEGE	80,529	0.07%	29
83	BELMONT TECHNICAL COLLEGE	48,500	0.04%	17
83	CENTRAL OHIO TECH COLLEGE	83,061	0.07%	30
83	SINCLAIR COMM COLLEGE	9,701,506	8.50%	3,482
83	CUYAHOGA COMM COLLEGE	3,032,434	2.66%	1,088
83	LAKELAND COMM COLLEGE	142,006	0.12%	51
83	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
83	LIMA TECHNICAL COLLEGE	0	0.00%	0
83	NORTHWEST STATE COMM COLLEGE	97,964	0.09%	35
83	LORAIN COUNTY COMM COLLEGE	669,492	0.59%	240
83	COLUMBUS STATE COMM COLLEGE	794,325	0.70%	285
83	CLARK STATE COMM COLLEGE	220,666	0.19%	79
83	JEFFERSON COMM COLLEGE	460,263	0.40%	165
83	OWENS STATE COMM COLLEGE	4,638,541	4.06%	1,665
83	STARK STATE COLLEGE of TECHNOLOGY	1,073,963	0.94%	385
83	EDISON STATE COMM COLLEGE	80,122	0.07%	29
83	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1983	\$114,171,918	100.00%	\$40,978

THE OHIO BOARD OF REGENTS
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FISCAL YEAR	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
1984				
84	OHIO BOARD OF REGENTS	1,406,129	1.27%	1,968
84	BOWLING GREEN STATE UNIVERSITY	3,035,236	2.74%	4,247
84	UNIVERSITY OF AKRON	5,744,685	5.19%	8,039
84	CENTRAL STATE UNIVERSITY	1,196,026	1.08%	1,674
84	CLEVELAND STATE UNIVERSITY	898,025	0.81%	1,257
84	UNIVERSITY OF CINCINNATI	8,604,647	7.78%	12,041
84	KENT STATE UNIVERSITY	1,551,381	1.40%	2,171
84	WRIGHT STATE UNIVERSITY	6,815,613	6.16%	9,538
84	MIAMI UNIVERSITY	2,129,561	1.93%	2,980
84	OHIO UNIVERSITY	9,468,294	8.56%	13,250
84	N.E. OHIO COLLEGE OF MED	504,491	0.46%	706
84	MEDICAL COLLEGE OF OHIO	4,643,951	4.20%	6,499
84	CASE WESTERN RESERVE UNIVERSITY	9,297,198	8.40%	13,010
84	OHIO STATE UNIVERSITY	9,457,207	8.55%	13,234
84	AGRICULTURAL R & D CENTER	265,754	0.24%	372
84	SOUTHERN STATE COMM COLLEGE	43,717	0.04%	61
84	SHAWNEE STATE UNIVERSITY	3,428,103	3.10%	4,797
84	UNIVERSITY OF TOLEDO	8,029,803	7.26%	11,237
84	YOUNGSTOWN STATE UNIVERSITY	3,502,333	3.17%	4,901
84	RIO GRANDE COMM COLLEGE	1,712,224	1.55%	2,396
84	WASHINGTON STATE COMM COLLEGE	1,755,897	1.59%	2,457
84	CINCINNATI STATE TECH COMM COLLEGE	51,504	0.05%	72
84	MUSKINGUM AREA TECH COLLEGE	8,018	0.01%	11
84	HOCKING TECH COLLEGE	1,273,696	1.15%	1,782
84	TERRA STATE COMM COLLEGE	3,516,387	3.18%	4,921
84	AGRICULTURAL TECH COLLEGE	32,052	0.03%	45
84	BELMONT TECHNICAL COLLEGE	22,796	0.02%	32
84	CENTRAL OHIO TECH COLLEGE	1,292,909	1.17%	1,809
84	SINCLAIR COMM COLLEGE	2,417,517	2.19%	3,383
84	CUYAHOGA COMM COLLEGE	8,010,062	7.24%	11,209
84	LAKELAND COMM COLLEGE	2,266,217	2.05%	3,171
84	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
84	LIMA TECHNICAL COLLEGE	0	0.00%	0
84	NORTHWEST STATE COMM COLLEGE	113,285	0.10%	159
84	LORAIN COUNTY COMM COLLEGE	4,282,930	3.87%	5,994
84	COLUMBUS STATE COMM COLLEGE	261,342	0.24%	366
84	CLARK STATE COMM COLLEGE	90,602	0.08%	127
84	JEFFERSON COMM COLLEGE	82,309	0.07%	115
84	OWENS STATE COMM COLLEGE	3,203,170	2.90%	4,483
84	STARK STATE COLLEGE of TECHNOLOGY	198,701	0.18%	278
84	EDISON STATE COMM COLLEGE	1,455	0.00%	2
84	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1984	\$110,615,227	100.00%	\$154,795

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1985				
85	OHIO BOARD OF REGENTS	24,991,398	16.43%	35,245
85	BOWLING GREEN STATE UNIVERSITY	1,881,887	1.24%	2,654
85	UNIVERSITY OF AKRON	3,263,159	2.15%	4,602
85	CENTRAL STATE UNIVERSITY	1,547,403	1.02%	2,182
85	CLEVELAND STATE UNIVERSITY	6,346,688	4.17%	8,951
85	UNIVERSITY OF CINCINNATI	10,244,465	6.74%	14,448
85	KENT STATE UNIVERSITY	10,038,118	6.60%	14,157
85	WRIGHT STATE UNIVERSITY	2,151,335	1.41%	3,034
85	MIAMI UNIVERSITY	15,221,249	10.01%	21,466
85	OHIO UNIVERSITY	10,723,665	7.05%	15,123
85	N.E. OHIO COLLEGE OF MED	608,704	0.40%	858
85	MEDICAL COLLEGE OF OHIO	638,499	0.42%	900
85	CASE WESTERN RESERVE UNIVERSITY	2,024,212	1.33%	2,855
85	OHIO STATE UNIVERSITY	17,849,556	11.74%	25,173
85	AGRICULTURAL R & D CENTER	189,639	0.12%	267
85	SOUTHERN STATE COMM COLLEGE	2,884,582	1.90%	4,068
85	SHAWNEE STATE UNIVERSITY	866,554	0.57%	1,222
85	UNIVERSITY OF TOLEDO	2,559,410	1.68%	3,609
85	YOUNGSTOWN STATE UNIVERSITY	14,753,593	9.70%	20,807
85	RIO GRANDE COMM COLLEGE	957,629	0.63%	1,351
85	WASHINGTON STATE COMM COLLEGE	340,217	0.22%	480
85	CINCINNATI STATE TECH COMM COLLEGE	1,000,171	0.66%	1,411
85	MUSKINGUM AREA TECH COLLEGE	202,743	0.13%	286
85	HOCKING TECH COLLEGE	631,335	0.42%	890
85	TERRA STATE COMM COLLEGE	2,268,504	1.49%	3,199
85	AGRICULTURAL TECH COLLEGE	497,067	0.33%	701
85	BELMONT TECHNICAL COLLEGE	976,401	0.64%	1,377
85	CENTRAL OHIO TECH COLLEGE	527,026	0.35%	743
85	SINCLAIR COMM COLLEGE	7,336,185	4.82%	10,346
85	CUYAHOGA COMM COLLEGE	4,787,898	3.15%	6,752
85	LAKELAND COMM COLLEGE	282,897	0.19%	399
85	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
85	LIMA TECHNICAL COLLEGE	0	0.00%	0
85	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
85	LORAIN COUNTY COMM COLLEGE	902,078	0.59%	1,272
85	COLUMBUS STATE COMM COLLEGE	1,252,600	0.82%	1,767
85	CLARK STATE COMM COLLEGE	49,155	0.03%	69
85	JEFFERSON COMM COLLEGE	350,357	0.23%	494
85	OWENS STATE COMM COLLEGE	210,902	0.14%	297
85	STARK STATE COLLEGE of TECHNOLOGY	742,895	0.49%	1,048
85	EDISON STATE COMM COLLEGE	0	0.00%	0
85	MARION TECHNICAL COLLEGE	0	0.00%	0
	TOTAL FOR FY 1985	\$152,100,176	100.00%	\$214,504

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
1986				
86	OHIO BOARD OF REGENTS	22,203,208	13.01%	126,091
86	BOWLING GREEN STATE UNIVERSITY	615,691	0.36%	3,496
86	UNIVERSITY OF AKRON	2,002,905	1.17%	11,374
86	CENTRAL STATE UNIVERSITY	4,357,905	2.55%	24,748
86	CLEVELAND STATE UNIVERSITY	7,678,676	4.50%	43,607
86	UNIVERSITY OF CINCINNATI	16,234,949	9.51%	92,198
86	KENT STATE UNIVERSITY	5,712,170	3.35%	32,439
86	WRIGHT STATE UNIVERSITY	1,519,237	0.89%	8,628
86	MIAMI UNIVERSITY	12,286,831	7.20%	69,776
86	OHIO UNIVERSITY	8,522,515	4.99%	48,399
86	N.E. OHIO COLLEGE OF MED	299,155	0.18%	1,699
86	MEDICAL COLLEGE OF OHIO	3,559,413	2.09%	20,214
86	CASE WESTERN RESERVE UNIVERSITY	2,312,921	1.36%	13,135
86	OHIO STATE UNIVERSITY	28,241,154	16.55%	160,380
86	AGRICULTURAL R & D CENTER	1,214,595	0.71%	6,898
86	SOUTHERN STATE COMM COLLEGE	1,774,813	1.04%	10,079
86	SHAWNEE STATE UNIVERSITY	925,863	0.54%	5,258
86	UNIVERSITY OF TOLEDO	9,008,656	5.28%	51,160
86	YOUNGSTOWN STATE UNIVERSITY	17,628,225	10.33%	100,110
86	RIO GRANDE COMM COLLEGE	37,698	0.02%	214
86	WASHINGTON STATE COMM COLLEGE	128,945	0.08%	732
86	CINCINNATI STATE TECH COMM COLLEGE	2,189,287	1.28%	12,433
86	MUSKINGUM AREA TECH COLLEGE	14,848	0.01%	84
86	HOCKING TECH COLLEGE	245,396	0.14%	1,394
86	TERRA STATE COMM COLLEGE	217,954	0.13%	1,238
86	AGRICULTURAL TECH COLLEGE	1,688,250	0.99%	9,588
86	BELMONT TECHNICAL COLLEGE	96,467	0.06%	548
86	CENTRAL OHIO TECH COLLEGE	19,492	0.01%	111
86	SINCLAIR COMM COLLEGE	7,558,561	4.43%	42,925
86	CUYAHOGA COMM COLLEGE	6,475,317	3.79%	36,773
86	LAKELAND COMM COLLEGE	512,268	0.30%	2,909
86	NORTH CENTRAL TECH COLLEGE	271,136	0.16%	1,540
86	LIMA TECHNICAL COLLEGE	55,031	0.03%	313
86	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
86	LORAIN COUNTY COMM COLLEGE	522,402	0.31%	2,967
86	COLUMBUS STATE COMM COLLEGE	1,655,682	0.97%	9,403
86	CLARK STATE COMM COLLEGE	29,655	0.02%	168
86	JEFFERSON COMM COLLEGE	302,026	0.18%	1,715
86	OWENS STATE COMM COLLEGE	239,304	0.14%	1,359
86	STARK STATE COLLEGE of TECHNOLOGY	2,158,291	1.26%	12,257
86	EDISON STATE COMM COLLEGE	0	0.00%	0
86	MARION TECHNICAL COLLEGE	0	0.00%	0
86	CAS	164,408	0.10%	934
	TOTAL FOR FY 1986	\$170,681,300	100.00%	\$969,293

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1987	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
87	OHIO BOARD OF REGENTS	25,810,613	14.19%	244,531
87	BOWLING GREEN STATE UNIVERSITY	2,165,703	1.19%	20,518
87	UNIVERSITY OF AKRON	5,910,340	3.25%	55,995
87	CENTRAL STATE UNIVERSITY	6,152,694	3.38%	58,291
87	CLEVELAND STATE UNIVERSITY	12,154,842	6.68%	115,156
87	UNIVERSITY OF CINCINNATI	22,307,572	12.27%	211,343
87	KENT STATE UNIVERSITY	5,724,527	3.15%	54,234
87	WRIGHT STATE UNIVERSITY	4,605,294	2.53%	43,631
87	MIAMI UNIVERSITY	4,724,142	2.60%	44,757
87	OHIO UNIVERSITY	5,850,256	3.22%	55,426
87	N.E. OHIO COLLEGE OF MED	2,921,311	1.61%	27,677
87	MEDICAL COLLEGE OF OHIO	6,090,529	3.35%	57,702
87	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
87	OHIO STATE UNIVERSITY	34,169,500	18.79%	323,724
87	AGRICULTURAL R & D CENTER	4,828,546	2.66%	45,746
87	SOUTHERN STATE COMM COLLEGE	227,198	0.12%	2,152
87	SHAWNEE STATE UNIVERSITY	1,214,314	0.67%	11,504
87	UNIVERSITY OF TOLEDO	9,822,532	5.40%	93,059
87	YOUNGSTOWN STATE UNIVERSITY	5,496,567	3.02%	52,075
87	RIO GRANDE COMM COLLEGE	216,036	0.12%	2,047
87	WASHINGTON STATE COMM COLLEGE	16,916	0.01%	160
87	CINCINNATI STATE TECH COMM COLLEGE	488,149	0.27%	4,625
87	MUSKINGUM AREA TECH COLLEGE	66,410	0.04%	629
87	HOCKING TECH COLLEGE	207,749	0.11%	1,968
87	TERRA STATE COMM COLLEGE	236,301	0.13%	2,239
87	AGRICULTURAL TECH COLLEGE	816,723	0.45%	7,738
87	BELMONT TECHNICAL COLLEGE	0	0.00%	0
87	CENTRAL OHIO TECH COLLEGE	2,180	0.00%	21
87	SINCLAIR COMM COLLEGE	4,041,170	2.22%	38,286
87	CUYAHOGA COMM COLLEGE	10,266,813	5.65%	97,268
87	LAKELAND COMM COLLEGE	903,906	0.50%	8,564
87	NORTH CENTRAL TECH COLLEGE	136,314	0.07%	1,291
87	LIMA TECHNICAL COLLEGE	344,403	0.19%	3,263
87	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
87	LORAIN COUNTY COMM COLLEGE	492,446	0.27%	4,665
87	COLUMBUS STATE COMM COLLEGE	1,117,381	0.61%	10,586
87	CLARK STATE COMM COLLEGE	373,052	0.21%	3,534
87	JEFFERSON COMM COLLEGE	254,940	0.14%	2,415
87	OWENS STATE COMM COLLEGE	1,010,567	0.56%	9,574
87	STARK STATE COLLEGE of TECHNOLOGY	501,079	0.28%	4,747
87	EDISON STATE COMM COLLEGE	146,250	0.08%	1,386
87	MARION TECHNICAL COLLEGE	0	0.00%	0
87	CAS	20,934	0.01%	198
	TOTAL FOR FY 1987	\$181,836,199	100.00%	\$1,722,726

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1988	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
88	OHIO BOARD OF REGENTS	27,154,071	16.32%	133,376
88	BOWLING GREEN STATE UNIVERSITY	5,567,355	3.35%	27,346
88	UNIVERSITY OF AKRON	5,909,194	3.55%	29,025
88	CENTRAL STATE UNIVERSITY	3,183,186	1.91%	15,635
88	CLEVELAND STATE UNIVERSITY	6,574,290	3.95%	32,292
88	UNIVERSITY OF CINCINNATI	28,317,723	17.02%	139,091
88	KENT STATE UNIVERSITY	5,797,408	3.48%	28,476
88	WRIGHT STATE UNIVERSITY	7,276,326	4.37%	35,740
88	MIAMI UNIVERSITY	3,259,236	1.96%	16,009
88	OHIO UNIVERSITY	5,099,649	3.06%	25,049
88	N.E. OHIO COLLEGE OF MED	3,465,083	2.08%	17,020
88	MEDICAL COLLEGE OF OHIO	2,320,972	1.39%	11,400
88	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
88	OHIO STATE UNIVERSITY	17,153,610	10.31%	84,255
88	AGRICULTURAL R & D CENTER	690,275	0.41%	3,391
88	SOUTHERN STATE COMM COLLEGE	74,432	0.04%	366
88	SHAWNEE STATE UNIVERSITY	2,347,849	1.41%	11,532
88	UNIVERSITY OF TOLEDO	5,618,618	3.38%	27,598
88	YOUNGSTOWN STATE UNIVERSITY	3,738,907	2.25%	18,365
88	RIO GRANDE COMM COLLEGE	2,029,325	1.22%	9,968
88	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
88	CINCINNATI STATE TECH COMM COLLEGE	1,733,809	1.04%	8,516
88	MUSKINGUM AREA TECH COLLEGE	7,099	0.00%	35
88	HOCKING TECH COLLEGE	892,153	0.54%	4,382
88	TERRA STATE COMM COLLEGE	39,008	0.02%	192
88	AGRICULTURAL TECH COLLEGE	376,417	0.23%	1,849
88	BELMONT TECHNICAL COLLEGE	111,281	0.07%	547
88	CENTRAL OHIO TECH COLLEGE	1,345	0.00%	7
88	SINCLAIR COMM COLLEGE	8,515,808	5.12%	41,828
88	CUYAHOGA COMM COLLEGE	3,051,397	1.83%	14,988
88	LAKELAND COMM COLLEGE	3,549,599	2.13%	17,435
88	NORTH CENTRAL TECH COLLEGE	1,817,062	1.09%	8,925
88	LIMA TECHNICAL COLLEGE	589,714	0.35%	2,897
88	NORTHWEST STATE COMM COLLEGE	790,025	0.47%	3,880
88	LORAIN COUNTY COMM COLLEGE	2,624,239	1.58%	12,890
88	COLUMBUS STATE COMM COLLEGE	1,118,207	0.67%	5,492
88	CLARK STATE COMM COLLEGE	209,629	0.13%	1,030
88	JEFFERSON COMM COLLEGE	277,520	0.17%	1,363
88	OWENS STATE COMM COLLEGE	3,042,535	1.83%	14,944
88	STARK STATE COLLEGE of TECHNOLOGY	272,919	0.16%	1,341
88	EDISON STATE COMM COLLEGE	1,804,691	1.08%	8,864
88	MARION TECHNICAL COLLEGE	0	0.00%	0
88	CAS	0	0.00%	0
	TOTAL FOR FY 1988	\$166,401,966	100.00%	\$817,335

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1989	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
89	OHIO BOARD OF REGENTS	31,654,888	18.22%	313,498
89	BOWLING GREEN STATE UNIVERSITY	4,884,705	2.81%	48,376
89	UNIVERSITY OF AKRON	12,489,481	7.19%	123,691
89	CENTRAL STATE UNIVERSITY	3,385,907	1.95%	33,533
89	CLEVELAND STATE UNIVERSITY	14,614,895	8.41%	144,740
89	UNIVERSITY OF CINCINNATI	27,982,944	16.10%	277,132
89	KENT STATE UNIVERSITY	8,384,359	4.83%	83,035
89	WRIGHT STATE UNIVERSITY	7,457,807	4.29%	73,859
89	MIAMI UNIVERSITY	2,617,455	1.51%	25,922
89	OHIO UNIVERSITY	7,887,640	4.54%	78,116
89	N.E. OHIO COLLEGE OF MED	68,006	0.04%	674
89	MEDICAL COLLEGE OF OHIO	6,036,254	3.47%	59,781
89	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
89	OHIO STATE UNIVERSITY	8,215,836	4.73%	81,366
89	AGRICULTURAL R & D CENTER	132,921	0.08%	1,316
89	SOUTHERN STATE COMM COLLEGE	76,997	0.04%	763
89	SHAWNEE STATE UNIVERSITY	1,892,579	1.09%	18,743
89	UNIVERSITY OF TOLEDO	2,410,830	1.39%	23,876
89	YOUNGSTOWN STATE UNIVERSITY	10,661,079	6.14%	105,583
89	RIO GRANDE COMM COLLEGE	1,803,086	1.04%	17,857
89	WASHINGTON STATE COMM COLLEGE	590,912	0.34%	5,852
89	CINCINNATI STATE TECH COMM COLLEGE	948,647	0.55%	9,395
89	MUSKINGUM AREA TECH COLLEGE	65,287	0.04%	647
89	HOCKING TECH COLLEGE	250,195	0.14%	2,478
89	TERRA STATE COMM COLLEGE	23,939	0.01%	237
89	AGRICULTURAL TECH COLLEGE	4,541	0.00%	45
89	BELMONT TECHNICAL COLLEGE	226,788	0.13%	2,246
89	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
89	SINCLAIR COMM COLLEGE	2,576,733	1.48%	25,519
89	CUYAHOGA COMM COLLEGE	3,036,396	1.75%	30,071
89	LAKELAND COMM COLLEGE	462,896	0.27%	4,584
89	NORTH CENTRAL TECH COLLEGE	1,951,440	1.12%	19,326
89	LIMA TECHNICAL COLLEGE	251	0.00%	2
89	NORTHWEST STATE COMM COLLEGE	4,042,921	2.33%	40,040
89	LORAIN COUNTY COMM COLLEGE	1,024,343	0.59%	10,145
89	COLUMBUS STATE COMM COLLEGE	1,509,081	0.87%	14,945
89	CLARK STATE COMM COLLEGE	194,189	0.11%	1,923
89	JEFFERSON COMM COLLEGE	1,482,453	0.85%	14,682
89	OWENS STATE COMM COLLEGE	573,665	0.33%	5,681
89	STARK STATE COLLEGE of TECHNOLOGY	150,411	0.09%	1,490
89	EDISON STATE COMM COLLEGE	1,984,926	1.14%	19,658
89	MARION TECHNICAL COLLEGE	0	0.00%	0
89	CAS	0	0.00%	0
	TOTAL FOR FY 1989	\$173,757,683	100.00%	\$1,720,829

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1990	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
90	OHIO BOARD OF REGENTS	46,060,324	25.68%	485,848
90	BOWLING GREEN STATE UNIVERSITY	1,957,523	1.09%	20,648
90	UNIVERSITY OF AKRON	11,870,023	6.62%	125,206
90	CENTRAL STATE UNIVERSITY	2,059,283	1.15%	21,721
90	CLEVELAND STATE UNIVERSITY	19,204,296	10.71%	202,568
90	UNIVERSITY OF CINCINNATI	8,750,338	4.88%	92,299
90	KENT STATE UNIVERSITY	4,714,230	2.63%	49,726
90	WRIGHT STATE UNIVERSITY	11,637,805	6.49%	122,756
90	MIAMI UNIVERSITY	8,010,841	4.47%	84,499
90	OHIO UNIVERSITY	7,250,332	4.04%	76,477
90	N.E. OHIO COLLEGE OF MED	360,991	0.20%	3,808
90	MEDICAL COLLEGE OF OHIO	369,902	0.21%	3,902
90	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
90	OHIO STATE UNIVERSITY	18,696,629	10.42%	197,214
90	AGRICULTURAL R & D CENTER	52,276	0.03%	551
90	SOUTHERN STATE COMM COLLEGE	55,517	0.03%	586
90	SHAWNEE STATE UNIVERSITY	3,015,508	1.68%	31,808
90	UNIVERSITY OF TOLEDO	5,288,253	2.95%	55,781
90	YOUNGSTOWN STATE UNIVERSITY	5,299,579	2.95%	55,900
90	RIO GRANDE COMM COLLEGE	772,248	0.43%	8,146
90	WASHINGTON STATE COMM COLLEGE	2,204,939	1.23%	23,258
90	CINCINNATI STATE TECH COMM COLLEGE	1,458,834	0.81%	15,388
90	MUSKINGUM AREA TECH COLLEGE	286,633	0.16%	3,023
90	HOCKING TECH COLLEGE	500,691	0.28%	5,281
90	TERRA STATE COMM COLLEGE	596,067	0.33%	6,287
90	AGRICULTURAL TECH COLLEGE	250	0.00%	3
90	BELMONT TECHNICAL COLLEGE	2,078,122	1.16%	21,920
90	CENTRAL OHIO TECH COLLEGE	6,077	0.00%	64
90	SINCLAIR COMM COLLEGE	4,485,753	2.50%	47,316
90	CUYAHOGA COMM COLLEGE	3,896,050	2.17%	41,096
90	LAKELAND COMM COLLEGE	252,040	0.14%	2,659
90	NORTH CENTRAL TECH COLLEGE	18,539	0.01%	196
90	LIMA TECHNICAL COLLEGE	32,572	0.02%	344
90	NORTHWEST STATE COMM COLLEGE	939,907	0.52%	9,914
90	LORAIN COUNTY COMM COLLEGE	883,707	0.49%	9,321
90	COLUMBUS STATE COMM COLLEGE	238,823	0.13%	2,519
90	CLARK STATE COMM COLLEGE	637,983	0.36%	6,729
90	JEFFERSON COMM COLLEGE	716,135	0.40%	7,554
90	OWENS STATE COMM COLLEGE	1,620,393	0.90%	17,092
90	STARK STATE COLLEGE of TECHNOLOGY	2,591,214	1.44%	27,332
90	EDISON STATE COMM COLLEGE	479,912	0.27%	5,062
90	MARION TECHNICAL COLLEGE	5,680	0.00%	60
90	CAS	0	0.00%	0
	TOTAL FOR FY 1990	\$179,356,219	100.00%	\$1,891,864

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1991	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
91	OHIO BOARD OF REGENTS	27,189,612	13.61%	357,929
91	BOWLING GREEN STATE UNIVERSITY	8,919,808	4.46%	117,422
91	UNIVERSITY OF AKRON	14,016,089	7.01%	184,511
91	CENTRAL STATE UNIVERSITY	3,352,481	1.68%	44,133
91	CLEVELAND STATE UNIVERSITY	36,913,140	18.47%	485,932
91	UNIVERSITY OF CINCINNATI	12,700,615	6.36%	167,193
91	KENT STATE UNIVERSITY	7,401,384	3.70%	97,433
91	WRIGHT STATE UNIVERSITY	7,953,139	3.98%	104,697
91	MIAMI UNIVERSITY	1,364,156	0.68%	17,958
91	OHIO UNIVERSITY	8,126,656	4.07%	106,981
91	N.E. OHIO COLLEGE OF MED	1,200,879	0.60%	15,809
91	MEDICAL COLLEGE OF OHIO	670,523	0.34%	8,827
91	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
91	OHIO STATE UNIVERSITY	25,870,854	12.95%	340,569
91	AGRICULTURAL R & D CENTER	0	0.00%	0
91	SOUTHERN STATE COMM COLLEGE	251,143	0.13%	3,306
91	SHAWNEE STATE UNIVERSITY	6,447,651	3.23%	84,878
91	UNIVERSITY OF TOLEDO	6,573,676	3.29%	86,537
91	YOUNGSTOWN STATE UNIVERSITY	3,687,675	1.85%	48,545
91	RIO GRANDE COMM COLLEGE	1,769,200	0.89%	23,290
91	WASHINGTON STATE COMM COLLEGE	7,323,937	3.67%	96,414
91	CINCINNATI STATE TECH COMM COLLEGE	569,439	0.28%	7,496
91	MUSKINGUM AREA TECH COLLEGE	289,161	0.14%	3,807
91	HOCKING TECH COLLEGE	522,155	0.26%	6,874
91	TERRA STATE COMM COLLEGE	125,133	0.06%	1,647
91	AGRICULTURAL TECH COLLEGE	0	0.00%	0
91	BELMONT TECHNICAL COLLEGE	1,199,726	0.60%	15,793
91	CENTRAL OHIO TECH COLLEGE	125,931	0.06%	1,658
91	SINCLAIR COMM COLLEGE	302,756	0.15%	3,986
91	CUYAHOGA COMM COLLEGE	5,544,896	2.77%	72,994
91	LAKELAND COMM COLLEGE	579,953	0.29%	7,635
91	NORTH CENTRAL TECH COLLEGE	285,572	0.14%	3,759
91	LIMA TECHNICAL COLLEGE	476,870	0.24%	6,278
91	NORTHWEST STATE COMM COLLEGE	263,637	0.13%	3,471
91	LORAIN COUNTY COMM COLLEGE	638,586	0.32%	8,406
91	COLUMBUS STATE COMM COLLEGE	1,230,365	0.62%	16,197
91	CLARK STATE COMM COLLEGE	983,766	0.49%	12,950
91	JEFFERSON COMM COLLEGE	104,893	0.05%	1,381
91	OWENS STATE COMM COLLEGE	2,181,044	1.09%	28,712
91	STARK STATE COLLEGE of TECHNOLOGY	2,423,759	1.21%	31,907
91	EDISON STATE COMM COLLEGE	224,145	0.11%	2,951
91	MARION TECHNICAL COLLEGE	25,420	0.01%	335
91	CAS	0	0.00%	0
	TOTAL FOR FY 1991	\$199,829,825	100.00%	\$2,630,599

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1992	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
92	OHIO BOARD OF REGENTS	35,711,075	13.14%	775,282
92	BOWLING GREEN STATE UNIVERSITY	14,842,700	5.46%	322,233
92	UNIVERSITY OF AKRON	8,741,336	3.22%	189,773
92	CENTRAL STATE UNIVERSITY	7,467,461	2.75%	162,117
92	CLEVELAND STATE UNIVERSITY	18,642,595	6.86%	404,728
92	UNIVERSITY OF CINCINNATI	16,811,518	6.18%	364,975
92	KENT STATE UNIVERSITY	12,424,783	4.57%	269,740
92	WRIGHT STATE UNIVERSITY	11,585,969	4.26%	251,529
92	MIAMI UNIVERSITY	6,125,511	2.25%	132,984
92	OHIO UNIVERSITY	10,222,446	3.76%	221,928
92	N.E. OHIO COLLEGE OF MED	6,621,257	2.44%	143,746
92	MEDICAL COLLEGE OF OHIO	897,211	0.33%	19,478
92	CASE WESTERN RESERVE UNIVERSITY	12,028,500	4.43%	261,137
92	OHIO STATE UNIVERSITY	51,356,309	18.89%	1,114,937
92	AGRICULTURAL R & D CENTER	58,888	0.02%	1,278
92	SOUTHERN STATE COMM COLLEGE	361,171	0.13%	7,841
92	SHAWNEE STATE UNIVERSITY	6,753,173	2.48%	146,610
92	UNIVERSITY OF TOLEDO	10,013,655	3.68%	217,395
92	YOUNGSTOWN STATE UNIVERSITY	4,632,558	1.70%	100,572
92	RIO GRANDE COMM COLLEGE	1,247,259	0.46%	27,078
92	WASHINGTON STATE COMM COLLEGE	1,220,372	0.45%	26,494
92	CINCINNATI STATE TECH COMM COLLEGE	1,611,885	0.59%	34,994
92	MUSKINGUM AREA TECH COLLEGE	3,295,751	1.21%	71,550
92	HOCKING TECH COLLEGE	423,586	0.16%	9,196
92	TERRA STATE COMM COLLEGE	1,261,256	0.46%	27,382
92	AGRICULTURAL TECH COLLEGE	0	0.00%	0
92	BELMONT TECHNICAL COLLEGE	142,415	0.05%	3,092
92	CENTRAL OHIO TECH COLLEGE	2,334,419	0.86%	50,680
92	SINCLAIR COMM COLLEGE	3,822,364	1.41%	82,983
92	CUYAHOGA COMM COLLEGE	5,518,256	2.03%	119,800
92	LAKELAND COMM COLLEGE	2,047,260	0.75%	44,446
92	NORTH CENTRAL TECH COLLEGE	147,428	0.05%	3,201
92	LIMA TECHNICAL COLLEGE	245,304	0.09%	5,326
92	NORTHWEST STATE COMM COLLEGE	117,290	0.04%	2,546
92	LORAIN COUNTY COMM COLLEGE	1,549,471	0.57%	33,639
92	COLUMBUS STATE COMM COLLEGE	5,729,121	2.11%	124,378
92	CLARK STATE COMM COLLEGE	2,826,250	1.04%	61,357
92	JEFFERSON COMM COLLEGE	18,926	0.01%	411
92	OWENS STATE COMM COLLEGE	1,123,370	0.41%	24,388
92	STARK STATE COLLEGE of TECHNOLOGY	1,756,229	0.65%	38,127
92	EDISON STATE COMM COLLEGE	45,365	0.02%	985
92	MARION TECHNICAL COLLEGE	40,009	0.01%	869
92	CAS	0	0.00%	0
	TOTAL FOR FY 1992	\$271,821,702	100.00%	\$5,901,205

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1993	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
93	OHIO BOARD OF REGENTS	19,006,744	8.08%	435,479
93	BOWLING GREEN STATE UNIVERSITY	9,612,507	4.09%	220,240
93	UNIVERSITY OF AKRON	28,377,441	12.06%	650,179
93	CENTRAL STATE UNIVERSITY	8,520,604	3.62%	195,223
93	CLEVELAND STATE UNIVERSITY	3,741,302	1.59%	85,720
93	UNIVERSITY OF CINCINNATI	18,257,263	7.76%	418,307
93	KENT STATE UNIVERSITY	6,903,141	2.93%	158,164
93	WRIGHT STATE UNIVERSITY	7,754,873	3.30%	177,678
93	MIAMI UNIVERSITY	9,100,198	3.87%	208,502
93	OHIO UNIVERSITY	10,073,654	4.28%	230,806
93	N.E. OHIO COLLEGE OF MED	7,729,266	3.29%	177,092
93	MEDICAL COLLEGE OF OHIO	3,355,958	1.43%	76,891
93	CASE WESTERN RESERVE UNIVERSITY	2,002,025	0.85%	45,870
93	OHIO STATE UNIVERSITY	43,697,250	18.57%	1,001,184
93	AGRICULTURAL R & D CENTER	753	0.00%	17
93	SOUTHERN STATE COMM COLLEGE	222,146	0.09%	5,090
93	SHAWNEE STATE UNIVERSITY	4,898,599	2.08%	112,236
93	UNIVERSITY OF TOLEDO	3,926,671	1.67%	89,967
93	YOUNGSTOWN STATE UNIVERSITY	2,767,495	1.18%	63,408
93	RIO GRANDE COMM COLLEGE	2,273,883	0.97%	52,099
93	WASHINGTON STATE COMM COLLEGE	559,109	0.24%	12,810
93	CINCINNATI STATE TECH COMM COLLEGE	2,248,862	0.96%	51,526
93	MUSKINGUM AREA TECH COLLEGE	1,178,093	0.50%	26,992
93	HOCKING TECH COLLEGE	128,758	0.05%	2,950
93	TERRA STATE COMM COLLEGE	419,744	0.18%	9,617
93	AGRICULTURAL TECH COLLEGE	0	0.00%	0
93	BELMONT TECHNICAL COLLEGE	507,330	0.22%	11,624
93	CENTRAL OHIO TECH COLLEGE	3,863,291	1.64%	88,515
93	SINCLAIR COMM COLLEGE	5,313,441	2.26%	121,741
93	CUYAHOGA COMM COLLEGE	6,083,483	2.59%	139,384
93	LAKELAND COMM COLLEGE	2,349,790	1.00%	53,838
93	NORTH CENTRAL TECH COLLEGE	445,504	0.19%	10,207
93	LIMA TECHNICAL COLLEGE	2,469,517	1.05%	56,581
93	NORTHWEST STATE COMM COLLEGE	41,015	0.02%	940
93	LORAIN COUNTY COMM COLLEGE	1,708,690	0.73%	39,149
93	COLUMBUS STATE COMM COLLEGE	9,851,829	4.19%	225,723
93	CLARK STATE COMM COLLEGE	3,360,678	1.43%	76,999
93	JEFFERSON COMM COLLEGE	908,277	0.39%	20,810
93	OWENS STATE COMM COLLEGE	243,717	0.10%	5,584
93	STARK STATE COLLEGE of TECHNOLOGY	276,076	0.12%	6,325
93	EDISON STATE COMM COLLEGE	25,428	0.01%	583
93	MARION TECHNICAL COLLEGE	1,019,580	0.43%	23,360
93	CAS	29,801	0.01%	683
	TOTAL FOR FY 1993	\$235,253,786	100.00%	\$5,390,095

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1994	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
94	OHIO BOARD OF REGENTS	8,034,283	3.06%	162,925
94	BOWLING GREEN STATE UNIVERSITY	13,714,114	5.22%	278,105
94	UNIVERSITY OF AKRON	18,313,182	6.97%	371,369
94	CENTRAL STATE UNIVERSITY	4,975,576	1.89%	100,899
94	CLEVELAND STATE UNIVERSITY	7,684,884	2.93%	155,840
94	UNIVERSITY OF CINCINNATI	30,001,254	11.42%	608,389
94	KENT STATE UNIVERSITY	8,876,197	3.38%	179,998
94	WRIGHT STATE UNIVERSITY	15,646,828	5.96%	317,298
94	MIAMI UNIVERSITY	9,116,177	3.47%	184,865
94	OHIO UNIVERSITY	16,613,674	6.32%	336,905
94	N.E. OHIO COLLEGE OF MED	4,701,391	1.79%	95,338
94	MEDICAL COLLEGE OF OHIO	3,032,839	1.15%	61,502
94	CASE WESTERN RESERVE UNIVERSITY	717,457	0.27%	14,549
94	OHIO STATE UNIVERSITY	48,012,877	18.27%	973,642
94	AGRICULTURAL R & D CENTER	0	0.00%	0
94	SOUTHERN STATE COMM COLLEGE	1,797,138	0.68%	36,444
94	SHAWNEE STATE UNIVERSITY	8,988,461	3.42%	182,275
94	UNIVERSITY OF TOLEDO	12,705,361	4.84%	257,649
94	YOUNGSTOWN STATE UNIVERSITY	3,353,270	1.28%	68,000
94	RIO GRANDE COMM COLLEGE	931,862	0.35%	18,897
94	WASHINGTON STATE COMM COLLEGE	518,885	0.20%	10,522
94	CINCINNATI STATE TECH COMM COLLEGE	7,599,681	2.89%	154,112
94	MUSKINGUM AREA TECH COLLEGE	1,411,363	0.54%	28,621
94	HOCKING TECH COLLEGE	1,085,137	0.41%	22,005
94	TERRA STATE COMM COLLEGE	615,887	0.23%	12,489
94	AGRICULTURAL TECH COLLEGE	0	0.00%	0
94	BELMONT TECHNICAL COLLEGE	220,333	0.08%	4,468
94	CENTRAL OHIO TECH COLLEGE	357,158	0.14%	7,243
94	SINCLAIR COMM COLLEGE	3,946,892	1.50%	80,038
94	CUYAHOGA COMM COLLEGE	3,618,305	1.38%	73,375
94	LAKELAND COMM COLLEGE	3,760,911	1.43%	76,267
94	NORTH CENTRAL TECH COLLEGE	5,962,136	2.27%	120,905
94	LIMA TECHNICAL COLLEGE	1,063,525	0.40%	21,567
94	NORTHWEST STATE COMM COLLEGE	297,554	0.11%	6,034
94	LORAIN COUNTY COMM COLLEGE	2,627,362	1.00%	53,280
94	COLUMBUS STATE COMM COLLEGE	1,872,525	0.71%	37,973
94	CLARK STATE COMM COLLEGE	293,569	0.11%	5,953
94	JEFFERSON COMM COLLEGE	463,979	0.18%	9,409
94	OWENS STATE COMM COLLEGE	3,914,074	1.49%	79,373
94	STARK STATE COLLEGE of TECHNOLOGY	2,583,635	0.98%	52,393
94	EDISON STATE COMM COLLEGE	2,698,318	1.03%	54,719
94	MARION TECHNICAL COLLEGE	587,733	0.22%	11,919
94	CAS	12,966	0.00%	263
	TOTAL FOR FY 1994	\$262,728,753	100.00%	\$5,327,817

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1995	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
95	OHIO BOARD OF REGENTS	3,674,499	1.35%	99,385
95	BOWLING GREEN STATE UNIVERSITY	8,009,446	2.94%	216,634
95	UNIVERSITY OF AKRON	10,986,036	4.04%	297,143
95	CENTRAL STATE UNIVERSITY	3,174,337	1.17%	85,857
95	CLEVELAND STATE UNIVERSITY	17,683,949	6.50%	478,304
95	UNIVERSITY OF CINCINNATI	49,678,579	18.25%	1,343,673
95	KENT STATE UNIVERSITY	8,140,196	2.99%	220,171
95	WRIGHT STATE UNIVERSITY	13,626,681	5.01%	368,565
95	MIAMI UNIVERSITY	7,467,554	2.74%	201,977
95	OHIO UNIVERSITY	20,726,998	7.61%	560,610
95	N.E. OHIO COLLEGE OF MED	798,712	0.29%	21,603
95	MEDICAL COLLEGE OF OHIO	2,134,731	0.78%	57,739
95	CASE WESTERN RESERVE UNIVERSITY	569,435	0.21%	15,402
95	OHIO STATE UNIVERSITY	41,905,938	15.39%	1,133,444
95	AGRICULTURAL R & D CENTER	0	0.00%	0
95	SOUTHERN STATE COMM COLLEGE	785,694	0.29%	21,251
95	SHAWNEE STATE UNIVERSITY	9,212,478	3.38%	249,173
95	UNIVERSITY OF TOLEDO	21,864,090	8.03%	591,365
95	YOUNGSTOWN STATE UNIVERSITY	5,319,078	1.95%	143,867
95	RIO GRANDE COMM COLLEGE	688,448	0.25%	18,621
95	WASHINGTON STATE COMM COLLEGE	2,463,233	0.90%	66,624
95	CINCINNATI STATE TECH COMM COLLEGE	3,475,549	1.28%	94,004
95	MUSKINGUM AREA TECH COLLEGE	257,561	0.09%	6,966
95	HOCKING TECH COLLEGE	3,685,091	1.35%	99,672
95	TERRA STATE COMM COLLEGE	3,415,335	1.25%	92,376
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%	11,637
95	SINCLAIR COMM COLLEGE	3,345,335	1.23%	90,482
95	CUYAHOGA COMM COLLEGE	2,494,740	0.92%	67,476
95	LAKELAND COMM COLLEGE	5,461,117	2.01%	147,709
95	NORTH CENTRAL TECH COLLEGE	4,306,851	1.58%	116,489
95	LIMA TECHNICAL COLLEGE	4,126,993	1.52%	111,624
95	NORTHWEST STATE COMM COLLEGE	168,787	0.06%	4,565
95	LORAIN COUNTY COMM COLLEGE	1,738,599	0.64%	47,024
95	COLUMBUS STATE COMM COLLEGE	2,179,222	0.80%	58,942
95	CLARK STATE COMM COLLEGE	2,092,404	0.77%	56,594
95	JEFFERSON COMM COLLEGE	343,407	0.13%	9,288
95	OWENS STATE COMM COLLEGE	444,179	0.16%	12,014
95	STARK STATE COLLEGE of TECHNOLOGY	2,591,104	0.95%	70,082
95	EDISON STATE COMM COLLEGE	2,646,027	0.97%	71,568
95	MARION TECHNICAL COLLEGE	113,222	0.04%	3,062
95	CAS	0	0.00%	0
	TOTAL FOR FY 1995	\$272,225,888	100.00%	\$7,362,985

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1996	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
96	OHIO BOARD OF REGENTS	2,048,989	0.70%	70,227
96	BOWLING GREEN STATE UNIVERSITY	8,201,484	2.81%	281,096
96	UNIVERSITY OF AKRON	10,889,248	3.74%	373,216
96	CENTRAL STATE UNIVERSITY	6,605,962	2.27%	226,411
96	CLEVELAND STATE UNIVERSITY	27,768,497	9.53%	951,731
96	UNIVERSITY OF CINCINNATI	46,687,062	16.02%	1,600,142
96	KENT STATE UNIVERSITY	19,562,320	6.71%	670,475
96	WRIGHT STATE UNIVERSITY	7,979,274	2.74%	273,480
96	MIAMI UNIVERSITY	14,448,550	4.96%	495,206
96	OHIO UNIVERSITY	12,787,425	4.39%	438,273
96	N.E. OHIO COLLEGE OF MED	901,224	0.31%	30,888
96	MEDICAL COLLEGE OF OHIO	11,172,015	3.83%	382,907
96	CASE WESTERN RESERVE UNIVERSITY	311,833	0.11%	10,688
96	OHIO STATE UNIVERSITY	41,398,371	14.20%	1,418,879
96	AGRICULTURAL R & D CENTER	0	0.00%	0
96	SOUTHERN STATE COMM COLLEGE	130,208	0.04%	4,463
96	SHAWNEE STATE UNIVERSITY	4,107,489	1.41%	140,779
96	UNIVERSITY OF TOLEDO	19,180,696	6.58%	657,395
96	YOUNGSTOWN STATE UNIVERSITY	9,627,779	3.30%	329,980
96	RIO GRANDE COMM COLLEGE	2,491,967	0.85%	85,409
96	WASHINGTON STATE COMM COLLEGE	2,430,704	0.83%	83,309
96	CINCINNATI STATE TECH COMM COLLEGE	2,558,038	0.88%	87,674
96	MUSKINGUM AREA TECH COLLEGE	1,102,026	0.38%	37,771
96	HOCKING TECH COLLEGE	4,870,975	1.67%	166,947
96	TERRA STATE COMM COLLEGE	3,405,176	1.17%	116,708
96	AGRICULTURAL TECH COLLEGE	0	0.00%	0
96	BELMONT TECHNICAL COLLEGE	224,801	0.08%	7,705
96	CENTRAL OHIO TECH COLLEGE	252,142	0.09%	8,642
96	SINCLAIR COMM COLLEGE	3,109,283	1.07%	106,567
96	CUYAHOGA COMM COLLEGE	7,160,687	2.46%	245,424
96	LAKELAND COMM COLLEGE	1,472,623	0.51%	50,472
96	NORTH CENTRAL TECH COLLEGE	535,075	0.18%	18,339
96	LIMA TECHNICAL COLLEGE	0	0.00%	0
96	NORTHWEST STATE COMM COLLEGE	598,212	0.21%	20,503
96	LORAIN COUNTY COMM COLLEGE	1,181,011	0.41%	40,478
96	COLUMBUS STATE COMM COLLEGE	7,558,436	2.59%	259,056
96	CLARK STATE COMM COLLEGE	2,361,177	0.81%	80,926
96	JEFFERSON COMM COLLEGE	1,364,308	0.47%	46,760
96	OWENS STATE COMM COLLEGE	3,711,332	1.27%	127,201
96	STARK STATE COLLEGE of TECHNOLOGY	156,632	0.05%	5,368
96	EDISON STATE COMM COLLEGE	624,605	0.21%	21,408
96	MARION TECHNICAL COLLEGE	497,367	0.17%	17,047
96	CAS	0	0.00%	0
	TOTAL FOR FY 1996	\$291,475,003	100.00%	\$9,989,951

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1997	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
97	OHIO BOARD OF REGENTS	6,557,285	2.02%	179,456
97	BOWLING GREEN STATE UNIVERSITY	8,866,158	2.73%	242,644
97	UNIVERSITY OF AKRON	9,386,256	2.89%	256,878
97	CENTRAL STATE UNIVERSITY	11,831,534	3.64%	323,799
97	CLEVELAND STATE UNIVERSITY	32,525,092	10.01%	890,129
97	UNIVERSITY OF CINCINNATI	39,654,366	12.20%	1,085,239
97	KENT STATE UNIVERSITY	21,157,787	6.51%	579,035
97	WRIGHT STATE UNIVERSITY	11,385,788	3.50%	311,600
97	MIAMI UNIVERSITY	19,175,294	5.90%	524,779
97	OHIO UNIVERSITY	15,409,261	4.74%	421,712
97	N.E. OHIO COLLEGE OF MED	2,292,006	0.71%	62,726
97	MEDICAL COLLEGE OF OHIO	9,083,150	2.80%	248,583
97	CASE WESTERN RESERVE UNIVERSITY	1,937,775	0.60%	53,032
97	OHIO STATE UNIVERSITY	52,901,977	16.28%	1,447,792
97	AGRICULTURAL R & D CENTER	0	0.00%	0
97	SOUTHERN STATE COMM COLLEGE	1,112,988	0.34%	30,460
97	SHAWNEE STATE UNIVERSITY	6,061,672	1.87%	165,893
97	UNIVERSITY OF TOLEDO	28,639,280	8.81%	783,784
97	YOUNGSTOWN STATE UNIVERSITY	3,705,405	1.14%	101,407
97	RIO GRANDE COMM COLLEGE	1,810,016	0.56%	49,536
97	WASHINGTON STATE COMM COLLEGE	262,480	0.08%	7,183
97	CINCINNATI STATE TECH COMM COLLEGE	635,258	0.20%	17,385
97	MUSKINGUM AREA TECH COLLEGE	156,992	0.05%	4,296
97	HOCKING TECH COLLEGE	1,995,841	0.61%	54,621
97	TERRA STATE COMM COLLEGE	1,066,744	0.33%	29,194
97	AGRICULTURAL TECH COLLEGE	0	0.00%	0
97	BELMONT TECHNICAL COLLEGE	785,884	0.24%	21,508
97	CENTRAL OHIO TECH COLLEGE	1,643,228	0.51%	44,971
97	SINCLAIR COMM COLLEGE	3,376,810	1.04%	92,415
97	CUYAHOGA COMM COLLEGE	3,869,555	1.19%	105,900
97	LAKELAND COMM COLLEGE	3,246,167	1.00%	88,839
97	NORTH CENTRAL TECH COLLEGE	236,131	0.07%	6,462
97	LIMA TECHNICAL COLLEGE	361,926	0.11%	9,905
97	NORTHWEST STATE COMM COLLEGE	6,084,698	1.87%	166,523
97	LORAIN COUNTY COMM COLLEGE	3,633,124	1.12%	99,429
97	COLUMBUS STATE COMM COLLEGE	4,814,314	1.48%	131,756
97	CLARK STATE COMM COLLEGE	1,771,556	0.55%	48,483
97	JEFFERSON COMM COLLEGE	713,920	0.22%	19,538
97	OWENS STATE COMM COLLEGE	5,655,710	1.74%	154,782
97	STARK STATE COLLEGE of TECHNOLOGY	168,006	0.05%	4,598
97	EDISON STATE COMM COLLEGE	911,339	0.28%	24,941
97	MARION TECHNICAL COLLEGE	32,534	0.01%	890
97	CAS	30,430	0.01%	833
	TOTAL FOR FY 1997	\$324,945,737	100.00%	\$8,892,937

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1998	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
98	OHIO BOARD OF REGENTS	10,862,689	3.29%	348,097
98	BOWLING GREEN STATE UNIVERSITY	7,726,614	2.34%	247,601
98	UNIVERSITY OF AKRON	6,942,518	2.11%	222,474
98	CENTRAL STATE UNIVERSITY	8,821,835	2.68%	282,697
98	CLEVELAND STATE UNIVERSITY	28,677,317	8.70%	918,970
98	UNIVERSITY OF CINCINNATI	43,033,166	13.05%	1,379,006
98	KENT STATE UNIVERSITY	13,012,688	3.95%	416,994
98	WRIGHT STATE UNIVERSITY	28,433,295	8.62%	911,151
98	MIAMI UNIVERSITY	15,034,380	4.56%	481,780
98	OHIO UNIVERSITY	14,774,127	4.48%	473,440
98	N.E. OHIO COLLEGE OF MED	2,056,261	0.62%	65,893
98	MEDICAL COLLEGE OF OHIO	5,074,284	1.54%	162,606
98	CASE WESTERN RESERVE UNIVERSITY	1,783,888	0.54%	57,165
98	OHIO STATE UNIVERSITY	64,187,106	19.47%	2,056,889
98	AGRICULTURAL R & D CENTER	0	0.00%	0
98	SOUTHERN STATE COMM COLLEGE	813,240	0.25%	26,060
98	SHAWNEE STATE UNIVERSITY	2,381,417	0.72%	76,313
98	UNIVERSITY OF TOLEDO	11,156,233	3.38%	357,504
98	YOUNGSTOWN STATE UNIVERSITY	14,551,049	4.41%	466,291
98	RIO GRANDE COMM COLLEGE	175,793	0.05%	5,633
98	WASHINGTON STATE COMM COLLEGE	1,818,471	0.55%	58,273
98	CINCINNATI STATE TECH COMM COLLEGE	4,075,833	1.24%	130,611
98	MUSKINGUM AREA TECH COLLEGE	57,353	0.02%	1,838
98	HOCKING TECH COLLEGE	3,382,868	1.03%	108,405
98	TERRA STATE COMM COLLEGE	578,891	0.18%	18,551
98	AGRICULTURAL TECH COLLEGE	0	0.00%	0
98	BELMONT TECHNICAL COLLEGE	150,738	0.05%	4,830
98	CENTRAL OHIO TECH COLLEGE	290,397	0.09%	9,306
98	SINCLAIR COMM COLLEGE	5,059,456	1.53%	162,131
98	CUYAHOGA COMM COLLEGE	8,684,545	2.63%	278,298
98	LAKELAND COMM COLLEGE	3,095,200	0.94%	99,186
98	NORTH CENTRAL TECH COLLEGE	259,331	0.08%	8,310
98	LIMA TECHNICAL COLLEGE	10,466,839	3.17%	335,412
98	NORTHWEST STATE COMM COLLEGE	2,251,761	0.68%	72,158
98	LORAIN COUNTY COMM COLLEGE	776,019	0.24%	24,868
98	COLUMBUS STATE COMM COLLEGE	1,362,192	0.41%	43,652
98	CLARK STATE COMM COLLEGE	2,305,214	0.70%	73,871
98	JEFFERSON COMM COLLEGE	482,683	0.15%	15,468
98	OWENS STATE COMM COLLEGE	1,488,793	0.45%	47,709
98	STARK STATE COLLEGE of TECHNOLOGY	2,234,711	0.68%	71,612
98	EDISON STATE COMM COLLEGE	731,972	0.22%	23,456
98	MARION TECHNICAL COLLEGE	679,420	0.21%	21,772
98	CAS	0	0.00%	0
TOTAL FOR FY 1998		\$329,730,587	100.00%	\$10,566,282

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 1999	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
99	OHIO BOARD OF REGENTS	9,460,339	3.58%	368,722
99	BOWLING GREEN STATE UNIVERSITY	9,821,981	3.72%	382,817
99	UNIVERSITY OF AKRON	2,469,303	0.94%	96,242
99	CENTRAL STATE UNIVERSITY	617,029	0.23%	24,049
99	CLEVELAND STATE UNIVERSITY	10,695,751	4.05%	416,873
99	UNIVERSITY OF CINCINNATI	42,821,662	16.22%	1,668,997
99	KENT STATE UNIVERSITY	16,550,466	6.27%	645,063
99	WRIGHT STATE UNIVERSITY	20,227,017	7.66%	788,359
99	MIAMI UNIVERSITY	14,402,822	5.46%	561,358
99	OHIO UNIVERSITY	10,768,057	4.08%	419,691
99	N.E. OHIO COLLEGE OF MED	3,497,189	1.33%	136,305
99	MEDICAL COLLEGE OF OHIO	1,626,629	0.62%	63,399
99	CASE WESTERN RESERVE UNIVERSITY	766,734	0.29%	29,884
99	OHIO STATE UNIVERSITY	62,091,719	23.53%	2,420,057
99	AGRICULTURAL R & D CENTER	0	0.00%	0
99	SOUTHERN STATE COMM COLLEGE	2,643,102	1.00%	103,016
99	SHAWNEE STATE UNIVERSITY	1,297,088	0.49%	50,555
99	UNIVERSITY OF TOLEDO	11,246,117	4.26%	438,323
99	YOUNGSTOWN STATE UNIVERSITY	8,384,803	3.18%	326,802
99	RIO GRANDE COMM COLLEGE	41,681	0.02%	1,625
99	WASHINGTON STATE COMM COLLEGE	987,637	0.37%	38,494
99	CINCINNATI STATE TECH COMM COLI	1,292,224	0.49%	50,365
99	MUSKINGUM AREA TECH COLLEGE	41,552	0.02%	1,620
99	HOCKING TECH COLLEGE	1,835,027	0.70%	71,521
99	TERRA STATE COMM COLLEGE	292,914	0.11%	11,416
99	AGRICULTURAL TECH COLLEGE	0	0.00%	0
99	BELMONT TECHNICAL COLLEGE	682,938	0.26%	26,618
99	CENTRAL OHIO TECH COLLEGE	369,514	0.14%	14,402
99	SINCLAIR COMM COLLEGE	4,808,137	1.82%	187,400
99	CUYAHOGA COMM COLLEGE	10,656,308	4.04%	415,335
99	LAKELAND COMM COLLEGE	841,719	0.32%	32,806
99	NORTH CENTRAL TECH COLLEGE	411,685	0.16%	16,046
99	LIMA TECHNICAL COLLEGE	5,632,232	2.13%	219,519
99	NORTHWEST STATE COMM COLLEGE	519,974	0.20%	20,266
99	LORAIN COUNTY COMM COLLEGE	279,866	0.11%	10,908
99	COLUMBUS STATE COMM COLLEGE	2,016,259	0.76%	78,585
99	CLARK STATE COMM COLLEGE	1,255,562	0.48%	48,936
99	JEFFERSON COMM COLLEGE	190,968	0.07%	7,443
99	OWENS STATE COMM COLLEGE	787,829	0.30%	30,706
99	STARK STATE COLLEGE of TECHNOLOG	1,416,685	0.54%	55,216
99	EDISON STATE COMM COLLEGE	131,787	0.05%	5,136
99	MARION TECHNICAL COLLEGE	46,132	0.02%	1,798
99	CAS	4,824	0.00%	188
	TOTAL FOR FY 1999	\$263,931,262	100.00%	\$10,286,859

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 2000	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
00	OHIO BOARD OF REGENTS	3,931,458	1.48%	124,414
00	BOWLING GREEN STATE UNIVERSITY	6,472,250	2.43%	204,820
00	UNIVERSITY OF AKRON	10,893,311	4.09%	344,728
00	CENTRAL STATE UNIVERSITY	1,378,797	0.52%	43,633
00	CLEVELAND STATE UNIVERSITY	17,381,951	6.53%	550,067
00	UNIVERSITY OF CINCINNATI	33,520,536	12.58%	1,060,787
00	KENT STATE UNIVERSITY	34,212,214	12.84%	1,082,676
00	WRIGHT STATE UNIVERSITY	22,549,213	8.47%	713,590
00	MIAMI UNIVERSITY	12,100,029	4.54%	382,916
00	OHIO UNIVERSITY	15,088,356	5.66%	477,484
00	N.E. OHIO COLLEGE OF MED	1,500,264	0.56%	47,477
00	MEDICAL COLLEGE OF OHIO	2,532,170	0.95%	80,133
00	CASE WESTERN RESERVE UNIVERSITY	761,000	0.29%	24,083
00	OHIO STATE UNIVERSITY	45,648,129	17.14%	1,444,575
00	AGRICULTURAL R & D CENTER	0	0.00%	0
00	SOUTHERN STATE COMM COLLEGE	4,335,168	1.63%	137,190
00	SHAWNEE STATE UNIVERSITY	2,186,010	0.82%	69,178
00	UNIVERSITY OF TOLEDO	12,691,959	4.76%	401,648
00	YOUNGSTOWN STATE UNIVERSITY	8,141,285	3.06%	257,638
00	RIO GRANDE COMM COLLEGE	1,612,656	0.61%	51,034
00	WASHINGTON STATE COMM COLLEGE	234,584	0.09%	7,424
00	CINCINNATI STATE TECH COMM COLI	670,162	0.25%	21,208
00	MUSKINGUM AREA TECH COLLEGE	816,482	0.31%	25,838
00	HOCKING TECH COLLEGE	2,021,026	0.76%	63,957
00	TERRA STATE COMM COLLEGE	218,885	0.08%	6,927
00	AGRICULTURAL TECH COLLEGE	0	0.00%	0
00	BELMONT TECHNICAL COLLEGE	485,127	0.18%	15,352
00	CENTRAL OHIO TECH COLLEGE	424,312	0.16%	13,428
00	SINCLAIR COMM COLLEGE	2,604,831	0.98%	82,432
00	CUYAHOGA COMM COLLEGE	2,881,616	1.08%	91,191
00	LAKELAND COMM COLLEGE	3,251,310	1.22%	102,891
00	NORTH CENTRAL TECH COLLEGE	158,402	0.06%	5,013
00	LIMA TECHNICAL COLLEGE	2,445,061	0.92%	77,376
00	NORTHWEST STATE COMM COLLEGE	337,706	0.13%	10,687
00	LORAIN COUNTY COMM COLLEGE	452,168	0.17%	14,309
00	COLUMBUS STATE COMM COLLEGE	1,703,907	0.64%	53,922
00	CLARK STATE COMM COLLEGE	325,272	0.12%	10,294
00	JEFFERSON COMM COLLEGE	25,020	0.01%	792
00	OWENS STATE COMM COLLEGE	8,481,480	3.18%	268,404
00	STARK STATE COLLEGE of TECHNOLOG'	1,723,166	0.65%	54,531
00	EDISON STATE COMM COLLEGE	178,153	0.07%	5,638
00	MARION TECHNICAL COLLEGE	0	0.00%	0
00	CAS	0	0.00%	0
	TOTAL FOR FY 2000	\$266,375,427	100.00%	\$8,429,686

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 2001	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
01	OHIO BOARD OF REGENTS	4,939,150	1.68%	232,336
01	BOWLING GREEN STATE UNIVERSITY	12,210,147	4.16%	574,362
01	UNIVERSITY OF AKRON	14,106,940	4.80%	663,587
01	CENTRAL STATE UNIVERSITY	3,223,055	1.10%	151,612
01	CLEVELAND STATE UNIVERSITY	27,065,403	9.21%	1,273,150
01	UNIVERSITY OF CINCINNATI	48,468,290	16.50%	2,279,937
01	KENT STATE UNIVERSITY	19,389,036	6.60%	912,056
01	WRIGHT STATE UNIVERSITY	16,116,150	5.49%	758,100
01	MIAMI UNIVERSITY	16,899,553	5.75%	794,951
01	OHIO UNIVERSITY	26,142,367	8.90%	1,229,731
01	N.E. OHIO COLLEGE OF MED	863,493	0.29%	40,619
01	MEDICAL COLLEGE OF OHIO	3,269,811	1.11%	153,811
01	CASE WESTERN RESERVE UNIVERSITY	1,135,574	0.39%	53,417
01	OHIO STATE UNIVERSITY	50,111,880	17.06%	2,357,251
01	AGRICULTURAL R & D CENTER	0	0.00%	0
01	SOUTHERN STATE COMM COLLEGE	1,046,223	0.36%	49,214
01	SHAWNEE STATE UNIVERSITY	566,222	0.19%	26,635
01	UNIVERSITY OF TOLEDO	7,434,647	2.53%	349,724
01	YOUNGSTOWN STATE UNIVERSITY	4,297,749	1.46%	202,165
01	RIO GRANDE COMM COLLEGE	929,652	0.32%	43,731
01	WASHINGTON STATE COMM COLLEGE	206,399	0.07%	9,709
01	CINCINNATI STATE TECH COMM COLI	204,777	0.07%	9,633
01	MUSKINGUM AREA TECH COLLEGE	3,160,009	1.08%	148,646
01	HOCKING TECH COLLEGE	2,105,153	0.72%	99,026
01	TERRA STATE COMM COLLEGE	511,434	0.17%	24,058
01	AGRICULTURAL TECH COLLEGE	0	0.00%	0
01	BELMONT TECHNICAL COLLEGE	190,513	0.06%	8,962
01	CENTRAL OHIO TECH COLLEGE	477,057	0.16%	22,441
01	SINCLAIR COMM COLLEGE	3,736,271	1.27%	175,753
01	CUYAHOGA COMM COLLEGE	2,651,037	0.90%	124,704
01	LAKELAND COMM COLLEGE	4,074,035	1.39%	191,642
01	NORTH CENTRAL TECH COLLEGE	734,075	0.25%	34,531
01	LIMA TECHNICAL COLLEGE	331,708	0.11%	15,603
01	NORTHWEST STATE COMM COLLEGE	242,392	0.08%	11,402
01	LORAIN COUNTY COMM COLLEGE	1,306,053	0.44%	61,436
01	COLUMBUS STATE COMM COLLEGE	4,961,462	1.69%	233,386
01	CLARK STATE COMM COLLEGE	312,534	0.11%	14,702
01	JEFFERSON COMM COLLEGE	133,453	0.05%	6,278
01	OWENS STATE COMM COLLEGE	910,166	0.31%	42,814
01	STARK STATE COLLEGE of TECHNOLOG	1,639,392	0.56%	77,117
01	EDISON STATE COMM COLLEGE	851,898	0.29%	40,073
01	MARION TECHNICAL COLLEGE	311,238	0.11%	14,641
01	CAS	8,527	0.00%	401
01	OH EDU TELECOMMUNICATIONS	6,455,166	2.20%	303,649
	TOTAL FOR FY 2001	\$293,730,090	100.00%	\$13,816,996

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

FISCAL YEAR 2002	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
02	OHIO BOARD OF REGENTS	2,051,101	0.64%	50,977
02	BOWLING GREEN STATE UNIVERSITY	22,324,550	6.97%	554,847
02	UNIVERSITY OF AKRON	15,564,820	4.86%	386,843
02	CENTRAL STATE UNIVERSITY	3,345,243	1.05%	83,142
02	CLEVELAND STATE UNIVERSITY	8,515,470	2.66%	211,641
02	UNIVERSITY OF CINCINNATI	36,419,489	11.38%	905,158
02	KENT STATE UNIVERSITY	23,363,171	7.30%	580,661
02	WRIGHT STATE UNIVERSITY	18,327,281	5.73%	455,500
02	MIAMI UNIVERSITY	22,189,130	6.93%	551,482
02	OHIO UNIVERSITY	32,795,781	10.25%	815,096
02	N.E. OHIO COLLEGE OF MED	1,870,832	0.58%	46,497
02	MEDICAL COLLEGE OF OHIO	7,068,031	2.21%	175,667
02	CASE WESTERN RESERVE UNIVERSITY	1,873,916	0.59%	46,574
02	OHIO STATE UNIVERSITY	50,865,988	15.89%	1,264,207
02	AGRICULTURAL R & D CENTER	0	0.00%	0
02	SOUTHERN STATE COMM COLLEGE	353,938	0.11%	8,797
02	SHAWNEE STATE UNIVERSITY	2,042,202	0.64%	50,756
02	UNIVERSITY OF TOLEDO	8,584,246	2.68%	213,350
02	YOUNGSTOWN STATE UNIVERSITY	4,685,836	1.46%	116,460
02	RIO GRANDE COMM COLLEGE	478,814	0.15%	11,900
02	WASHINGTON STATE COMM COLLEGE	541,489	0.17%	13,458
02	CINCINNATI STATE TECH COMM COLLEGE	1,730,830	0.54%	43,018
02	MUSKINGUM AREA TECH COLLEGE	1,696,144	0.53%	42,155
02	HOCKING TECH COLLEGE	4,603,426	1.44%	114,412
02	TERRA STATE COMM COLLEGE	409,571	0.13%	10,179
02	AGRICULTURAL TECH COLLEGE	0	0.00%	0
02	BELMONT TECHNICAL COLLEGE	2,553	0.00%	63
02	CENTRAL OHIO TECH COLLEGE	119,420	0.04%	2,968
02	SINCLAIR COMM COLLEGE	4,586,127	1.43%	113,982
02	CUYAHOGA COMM COLLEGE	14,583,489	4.56%	362,453
02	LAKELAND COMM COLLEGE	926,769	0.29%	23,034
02	NORTH CENTRAL TECH COLLEGE	1,627,767	0.51%	40,456
02	LIMA TECHNICAL COLLEGE	110,867	0.03%	2,755
02	NORTHWEST STATE COMM COLLEGE	1,340,016	0.42%	33,304
02	LORAIN COUNTY COMM COLLEGE	2,305,172	0.72%	57,292
02	COLUMBUS STATE COMM COLLEGE	13,039,516	4.07%	324,080
02	CLARK STATE COMM COLLEGE	216,693	0.07%	5,386
02	JEFFERSON COMM COLLEGE	80,193	0.03%	1,993
02	OWENS STATE COMM COLLEGE	3,877,480	1.21%	96,370
02	STARK STATE COLLEGE of TECHNOLOGY	1,916,078	0.60%	47,622
02	EDISON STATE COMM COLLEGE	391,935	0.12%	9,741
02	MARION TECHNICAL COLLEGE	516,058	0.16%	12,826
02	CAS	85,676	0.03%	2,129
02	OH EDU TELECOMMUNICATIONS	2,680,151	0.84%	66,612
	TOTAL FOR FY 2002	\$320,107,260	100.00%	\$7,955,844

THE OHIO BOARD OF REGENTS
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2002
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2002

Total 81-02	Institution	Allocation of Gross Interest Expense	Allocation of Total Net Interest Expense	% of Total
Total	BOWLING GREEN STATE UNIVERSITY	\$3,951,651	\$3,806,986	3.8%
Total	UNIVERSITY OF AKRON	\$4,615,391	\$4,446,427	4.4%
Total	CENTRAL STATE UNIVERSITY	\$1,971,605	\$1,899,427	1.9%
Total	CLEVELAND STATE UNIVERSITY	\$7,750,854	\$7,467,105	7.4%
Total	UNIVERSITY OF CINCINNATI	\$14,449,568	\$13,920,587	13.8%
Total	KENT STATE UNIVERSITY	\$6,366,230	\$6,133,171	6.1%
Total	WRIGHT STATE UNIVERSITY	\$6,041,250	\$5,820,087	5.8%
Total	MIAMI UNIVERSITY	\$5,033,034	\$4,848,781	4.8%
Total	OHIO UNIVERSITY	\$6,324,917	\$6,093,370	6.1%
Total	N.E. OHIO COLLEGE OF MED	\$980,597	\$944,699	0.9%
Total	MEDICAL COLLEGE OF OHIO	\$1,729,612	\$1,666,293	1.7%
Total	CASE WESTERN RESERVE UNIVERSITY	\$672,001	\$647,400	0.6%
Total	OHIO STATE UNIVERSITY	\$18,757,327	\$18,070,645	17.9%
Total	AGRICULTURAL R & D CENTER	\$63,437	\$61,115	0.1%
Total	SOUTHERN STATE COMM COLLEGE	\$473,351	\$456,023	0.5%
Total	SHAWNEE STATE UNIVERSITY	\$1,508,856	\$1,453,619	1.4%
Total	UNIVERSITY OF TOLEDO	\$4,938,778	\$4,757,975	4.7%
Total	YOUNGSTOWN STATE UNIVERSITY	\$2,741,093	\$2,640,745	2.6%
Total	RIO GRANDE COMM COLLEGE	\$455,554	\$438,877	0.4%
Total	WASHINGTON STATE COMM COLLEGE	\$484,978	\$467,224	0.5%
Total	CINCINNATI STATE TECH COMM COLLEGE	\$788,359	\$759,498	0.8%
Total	MUSKINGUM AREA TECH COLLEGE	\$423,393	\$407,893	0.4%
Total	HOCKING TECH COLLEGE	\$876,163	\$844,087	0.8%
Total	TERRA STATE COMM COLLEGE	\$398,825	\$384,224	0.4%
Total	AGRICULTURAL TECH COLLEGE	\$20,909	\$20,143	0.0%
Total	BELMONT TECHNICAL COLLEGE	\$153,395	\$147,779	0.1%
Total	CENTRAL OHIO TECH COLLEGE	\$291,387	\$280,720	0.3%
Total	SINCLAIR COMM COLLEGE	\$1,591,870	\$1,533,594	1.5%
Total	CUYAHOGA COMM COLLEGE	\$2,488,064	\$2,396,979	2.4%
Total	LAKELAND COMM COLLEGE	\$1,002,264	\$965,573	1.0%
Total	NORTH CENTRAL TECH COLLEGE	\$433,928	\$418,042	0.4%
Total	LIMA TECHNICAL COLLEGE	\$908,398	\$875,142	0.9%
Total	NORTHWEST STATE COMM COLLEGE	\$425,103	\$409,540	0.4%
Total	LORAIN COUNTY COMM COLLEGE	\$562,254	\$541,671	0.5%
Total	COLUMBUS STATE COMM COLLEGE	\$1,717,125	\$1,654,263	1.6%
Total	CLARK STATE COMM COLLEGE	\$533,398	\$513,871	0.5%
Total	JEFFERSON COMM COLLEGE	\$175,742	\$169,308	0.2%
Total	OWENS STATE COMM COLLEGE	\$1,018,632	\$981,341	1.0%
Total	STARK STATE COLLEGE of TECHNOLOGY	\$596,356	\$574,524	0.6%
Total	EDISON STATE COMM COLLEGE	\$309,808	\$298,466	0.3%
Total	MARION TECHNICAL COLLEGE	\$113,531	\$109,375	0.1%
Total	CAS	\$5,886	\$5,670	0.0%
Total	OH EDU TELECOMMUNICATIONS	\$387,152	\$372,979	0.4%
	TOTAL FY 1981 to FY 2002	\$104,532,026	\$100,705,238	100.0%