




Old Dominion University Research Foundation

To: Distribution

From: Julian F. Facenda 
Director of Finance

Date: March 14, 2006

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended December 31, 2005

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended December 31, 2005. This report provides a combined reporting of the two University approved IDC allocation methods currently in use: the Traditional Method and the Non-Traditional Method.

The Traditional Method covers the research activity of regular faculty members working within the capacity of their academic or administrative appointments and projects which are conducted through the Technology Application Center (TAC). The Non-Traditional Method encompasses the remainder of the sponsored program activity of the University. Projects reported under this model are those of Self-Supporting Research Positions (SSRP), University approved research centers and other entities for which the Research Foundation provides fiscal and administrative services.

At the direction of the Vice President of Research there have been some changes to both allocation methods for this reporting period. These changes are a continuation of modifications made during fiscal year 2005. The following are the key changes:

- Funding for the Research Foundation's operations for the six month period is based upon 50% of its approved budget for the fiscal year ending June 30, 2006. This cost has been allocated proportionately to both allocation models and represents 35% of total indirect cost recoveries.
- The mandated return to the Commonwealth of Virginia of \$144,482 for the six-month period has been allocated proportionately to both allocation models and represents 5% of total indirect cost recoveries.
- Funding for the Intellectual Property Operating budget has been provided for the first time during this allocation process. An amount of \$88,809 determined at .5% of total cost recoveries has been allocated proportionately to both allocation models. This represents 3% of indirect cost recoveries.
- There has been no change in the distribution ratios within the allocation models.
- There has been no change in the allocation method for affiliated entities from previous allocation periods.

Should you have any questions concerning the enclosed report please do not hesitate to contact me at 683-4293 ext.602 or via e-mail at jfacenda@odu.edu.

P.O. Box 6369 • Norfolk, Virginia 23508-6369
Telephone 757-683-4293 • Facsimile 757-683-5290
An Affirmative Action/Equal Opportunity Employer

Old Dominion University Research Foundation
Indirect Cost Allocation Report
For the Six-month Period Ended December 31, 2005

Contents:

Summary

Combined Summary of Traditional and Non-Traditional Allocation Methods

Summary schedule of direct and indirect cost recoveries and recovery rates for the six-month period ended December 31, 2005

Section 1

Traditional Allocation Method

Schedule 1

Summary of Traditional Allocation Method - Direct and indirect cost recoveries and recovery rates for the six-month period ended December 31, 2005 and prior fiscal year

Schedule 2

Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended December 31, 2005

Schedule 3

Traditional Allocation Method - Detail Activity by College and Department showing the direct and indirect cost recoveries by project for the six-month period ended December 31, 2005

Section 2

Non-Traditional Allocation Method

Schedule 1

Summary of Non-Traditional Allocation Method - Direct and indirect cost recoveries and recovery rates for the six-month period ended December 31, 2005 and prior fiscal year

Schedule 2

Non-Traditional Allocation Method - Indirect Cost Allocations to centers, self-supporting research positions and other affiliated units for the six-month period ended December 31, 2005

Schedule 3

Non-Traditional Allocation Method - Detail Activity by center, department and affiliated unit showing the direct and indirect cost recoveries by project for the six-month period ended December 31, 2005

Section 3

Sponsored Program Expenditures

Combined Schedule of Project Activity - Detail Schedule of direct and indirect cost recoveries by individual project for the six-month period ended December 31, 2005

Distribution:

Complete Report

Dr. Mohammad A. Karim
Dr. Thomas Isenhour
ODU Vice Presidents
ODURF Board of Trustees
Senior Academic Deans
Associate Deans for Research
Academic Department Chairs

**OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
INDIRECT COST ALLOCATION REPORT
COMBINED SUMMARY OF TRADITIONAL AND NON-TRADITIONAL ALLOCATION METHODS**

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 12/31/05**

PERIOD	SIX-MONTH TOTAL 12/31/2005		TRADITIONAL ALLOCATION		NON-TRADITIONAL ALLOCATION	
		% of Total IDC		% of Total IDC		% of Total IDC
DIRECT COST RECOVERIES	\$ 14,680,740	83%	\$ 8,142,599	83%	\$ 6,539,141	82%
INDIRECT COST RECOVERIES	3,080,974	17%	1,629,211	17%	1,451,763	18%
TOTAL RECOVERIES	\$ 17,761,714	100%	\$ 9,771,810	100%	\$ 7,989,904	100%
INDIRECT COST RECOVERIES AND ALLOCATION						
INDIRECT COST RECOVERIES:						
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 2,837,221	93%	\$ 1,626,211	100%	\$ 1,211,010	84%
SELF-SUPPORTING RESEARCH POSITIONS	75,699	2%	-	0%	75,689	5%
OTHER AFFILIATED ACTIVITIES	165,054	5%	-	0%	165,054	11%
TAC FEE	3,000	0%	3,000	0%	-	0%
TOTAL INDIRECT COST RECOVERIES	\$ 3,080,974	100%	\$ 1,629,211	100%	\$ 1,451,763	100%
EFFECTIVE OVERALL IDC RATE	20.99%		20.01%		22.20%	
EFFECTIVE FOUNDATION OVERHEAD RATE	7.29%		6.95%		7.71%	
EFFECTIVE UNIVERSITY OVERHEAD RATE	13.70%		13.06%		14.49%	
DISTRIBUTION OF IDC RECOVERIES:						
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,070,038	35%	\$ 565,833	35%	\$ 504,205	35%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	2,010,936	65%	1,063,378	65%	947,558	65%
TOTAL DISTRIBUTION	\$ 3,080,974	100%	\$ 1,629,211	100%	\$ 1,451,763	100%
ODU AND AFFILIATED DISTRIBUTION						
ALLOCATED TO :						
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 1,303,855	42%	\$ 607,826	37%	\$ 696,029	48%
OFFICE OF RESEARCH	327,291	11%	327,291	20%	-	0%
SELF-SUPPORTING RESEARCH POSITIONS	48,970	2%	-	0%	48,970	3%
OTHER AFFILIATED ACTIVITIES	94,529	2%	-	0%	94,529	6%
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	1,774,645	57%	935,117	57%	839,528	57%
OTHER UNIVERSITY-DIRECTED DISTRIBUTIONS:						
MANDATED RETURN TO STATE	144,482	5%	76,402	5%	68,080	5%
INTELLECTUAL-PROPERTY FUND	88,809	3%	48,859	3%	39,950	3%
TAC FEE	3,000	0%	3,000	0%	-	0%
SUBTOTAL- OTHER	236,291	8%	128,261	8%	108,030	8%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 2,010,936	65%	\$ 1,063,378	65%	\$ 947,558	65%

**Old Dominion University Research Foundation
Indirect Cost Allocation Report
For the Six-month Period Ended December 31, 2005**

Section 1

Traditional Allocation Method

- Schedule 1 Summary of Traditional Allocation Method - Direct and indirect cost recoveries and recovery rates for the six-month period ended December 31, 2005 and prior fiscal year
- Schedule 2 Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended December 31, 2005
- Schedule 3 Traditional Allocation Method - Detail Activity by College and Department showing the direct and indirect cost recoveries by project for the six-month period ended December 31, 2005

**TRADITIONAL ALLOCATION METHOD
SCHEDULE 1
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION**

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIODS ENDING 12/31/2005, 06/30/05, 12/31/04 AND PRIOR FISCAL YEAR TOTAL**

	07/01/2005 12/31/2005		01/01/2005 06/30/2005		07/01/2004 12/31/2004		TOTAL FY 05					
DIRECT COST RECOVERIES	\$	8,142,599	83%	\$	8,292,289	86%	\$	9,061,162	85%	\$	17,353,451	85%
INDIRECT COST RECOVERIES		1,629,211	17%		1,405,452	14%		1,564,007	15%		2,969,459	15%
TOTAL RECOVERIES	\$	9,771,810	100%	\$	9,697,741	100%	\$	10,625,169	100%	\$	20,322,910	100%
TRADITIONAL ALLOCATION METHOD												
			% of Total IDC			% of Total IDC			% of Total IDC			% of Total IDC
INDIRECT COST RECOVERIES:												
DEPARTMENTAL GENERATED PROJECTS	\$	1,628,211	100%	\$	1,404,702	100%	\$	1,564,007	100%	\$	2,968,709	100%
TAC FEE		3,000	0%		750	0%			0%		750	0%
TOTAL INDIRECT COST RECOVERIES	\$	1,629,211	100%	\$	1,405,452	100%	\$	1,564,007	100%	\$	2,969,459	100%
EFFECTIVE OVERALL IDC RATE		20.01%			16.95%			17.26%			17.11%	
EFFECTIVE FOUNDATION OVERHEAD RATE		6.95%			4.16%			7.77%			6.04%	
EFFECTIVE UNIVERSITY OVERHEAD RATE		13.06%			12.79%			9.49%			11.07%	
DISTRIBUTION OF IDC RECOVERIES:												
To: RESEARCH FOUNDATION FOR OPERATIONS	\$	565,833	35%	\$	344,594	25%	\$	703,803	45%	\$	1,048,397	35%
To: ODU (See Detail Below)		1,063,378	65%		1,060,858	75%		860,204	55%		1,921,062	65%
TOTAL DISTRIBUTION	\$	1,629,211	100%	\$	1,405,452	100%	\$	1,564,007	100%	\$	2,969,459	100%
ODU DISTRIBUTION												
ALLOCATED TO:												
COLLEGES / DEPARTMENTS	\$	607,826	37%	\$	698,593	50%	\$	440,666	28%	\$	1,139,259	38%
OFFICE OF RESEARCH		327,291	20%		376,165	27%		237,281	15%		613,446	21%
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	\$	935,117	57%	\$	1,074,758	77%	\$	677,947	43%	\$	1,752,705	59%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:												
MANDATED RETURN TO STATE		76,402	5%			0%		144,482	9%		144,482	5%
INTELLECTUAL PROPERTY FUND		48,859	3%			-1%			-1%			0%
TAC FEE		3,000	0%		750	0%			0%		750	0%
ODU OFFICE OF RESEARCH			0%		(25,000)	-3%		25,000	2%			0%
OFFICE OF RESEARCH - COST SHARE			0%		10,350	1%		12,775	1%		23,125	1%
SUBTOTAL: OTHER	\$	128,261	8%	\$	(13,900)	-2%	\$	182,257	12%	\$	168,357	6%
TOTAL IDC DISTRIBUTED TO ODU	\$	1,063,378	65%	\$	1,060,858	75%	\$	860,204	55%	\$	1,921,062	65%

SC SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2005

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Department IDC Productivity 50%	Based on College IDC Productivity 15%	College Allocation	Office of Research 33%	TOTAL ALLOCATED
College of Arts and Letters	English	-	0.00%	-	-	-	-	-
	Political Science and Geography	15,048	0.83%	4,326	-	-	-	-
	Sociology and Criminal Justice	37,430	2.30%	10,762	-	-	-	-
	Interdisciplinary Studies	-	0.00%	-	-	-	-	-
Total		\$ 52,478	3.23%	\$ 15,088	\$ 4,526	\$ 19,614	\$ 10,562	\$ 30,176
College of Business and Public Administration	Information Systems / Decision Sciences	473	0.03%	136	-	-	-	-
	Economics	251	0.02%	72	-	-	-	-
	Urban Studies / Public Administration	3,852	0.24%	1,108	-	-	-	-
	Total		\$ 4,576	0.28%	\$ 1,316	\$ 395	\$ 1,711	\$ 921
Darden College of Education	Dean's Office	7,705	0.47%	2,215	-	-	-	-
	Educational Curriculum and Instruction	20,018	1.23%	5,756	-	-	-	-
	Occupational/Technical Studies	22,209	1.37%	6,385	-	-	-	-
	Exercise Science, Physical Education and Recreation	3,127	0.19%	899	-	-	-	-
	Early Childhood, Speech Language, Pathology, Special Education	75,861	4.66%	21,811	-	-	-	-
	Educational Leadership & Counseling	4,551	0.28%	1,309	-	-	-	-
	Total		\$ 133,471	8.21%	\$ 38,375	\$ 11,513	\$ 49,888	\$ 26,863
College of Engineering	Dean's Office	-	0.00%	-	-	-	-	-
	Civil and Environmental Engineering	68,325	4.20%	19,644	-	-	-	-
	Electrical and Computer Engineering	87,707	5.39%	25,217	-	-	-	-
	Mechanical Engineering	55,443	3.41%	15,940	-	-	-	-
	Engineering Technology	20,575	1.27%	5,916	-	-	-	-
	Engineering Management	53,710	3.30%	15,443	-	-	-	-
	Aerospace Engineering	31,340	1.93%	9,011	-	-	-	-
	Technology Applications Center	1,015	0.06%	292	-	-	-	-
	Technology Application Center - Special Fee	3,000	N/A	-	-	-	-	-
	Total		\$ 321,115	19.56%	\$ 91,463	\$ 27,439	\$ 118,902	\$ 64,024

SC SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2005

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Department IDC Productivity 50%	Based on College IDC Productivity 15%	College Allocation	Office of Research 35%	TOTAL ALLOCATED
College of Health Sciences	Dean's Office	14,596	0.90%	4,196				
	Community & Environmental Health	4,787	0.29%	1,376				
	Dental Hygiene	1,324	0.08%	381				
	Nursing	9,153	0.56%	2,631				
Total	College of Health Sciences	\$ 29,860	1.84%	\$ 8,585	\$ 2,575	\$ 11,160	\$ 6,009	\$ 17,169
College of Sciences	Dean's Office	-	0.00%	-				
	Biological Sciences	164,448	10.11%	47,281				
	Chemistry and Biochemistry	127,451	7.84%	36,644				
	Mathematics and Statistics	34,871	2.14%	10,026				
	Ocean, Earth and Atmospheric Sciences	187,984	11.55%	54,019				
	Center for Coastal Physical Oceanography	151,090	9.29%	43,440				
	Psychology	80,856	4.97%	23,247				
	Physics	168,683	10.37%	48,499				
	Computer Science	153,320	9.43%	44,083				
Total	College of Sciences	\$ 1,068,603	65.71%	\$ 307,239	\$ 92,171	\$ 399,410	\$ 215,067	\$ 614,477
Other	Virginia Tidewater Consortium	18,939	1.16%	5,445				
	Institutional Research	169	0.01%	48				
	Office of Research	-	0.00%	-				
Total	Other	\$ 19,108	1.18%	\$ 5,493	\$ 1,648	\$ 7,141	\$ 3,845	\$ 10,986
Grand Total	Total	\$ 1,629,211	100.00%	\$ 467,559	\$ 140,267	\$ 607,826	\$ 327,291	\$ 935,117

Calculation of Allocation Base	\$ 1,629,211
Less: TAC Special Fee	\$ (3,000)
Allocation Base	\$ 1,626,211