



Old Dominion University Research Foundation

To: Distribution

From: Julian F. Facenda *Julian*
Director of Finance

Date: April 4, 2008

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended December 31, 2007

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended December 31, 2007. 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 Virginia Applied Technology and Professional Development Center (VATPDC). 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 affiliated entities for which the Research Foundation provides fiscal and administrative services.

The following are some of the key points in the allocations:

- The amount distributed for the Research Foundation's operations is based upon 50% of its approved operating budget for the fiscal year. This cost, net of fees and funding from affiliated activities, has been allocated proportionately to the University activity in both allocation models and represents 34% of University indirect cost recoveries for the current six-month allocation period and 33% 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 the University activity in both allocation models and represents 4% of the related indirect cost recoveries.
- Funding for the Intellectual Property operating budget has been provided at an amount of \$87,854, determined at .5% of total University cost recoveries, and has been allocated proportionately to both allocation models. This represents 2% of indirect cost recoveries.
- The distribution ratio in each allocation model is based upon the relative percentage of each department's or center's indirect cost recoveries to total indirect cost recoveries in the allocation base.

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.

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

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 12/31/07**

PERIOD	SIX-MONTH TOTAL 12/31/2007			SIX-MONTH TOTAL 12/31/2007			SIX-MONTH TOTAL 12/31/2007		
	TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION	AFFILIATED ALLOCATION	TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION	AFFILIATED ALLOCATION	TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION	AFFILIATED ALLOCATION
DIRECT COST RECOVERIES	\$ 17,435,368	\$ 10,152,206	\$ 83%	\$ 4,183,829	\$ 78%	\$ 3,099,353	\$ 89%		
INDIRECT COST RECOVERIES	3,617,323	2,088,307	17%	1,146,372	22%	382,644	11%		
TOTAL RECOVERIES	\$ 21,052,711	\$ 12,240,513	100%	\$ 5,330,201	100%	\$ 3,481,997	100%		
	%of Total IDC	%of Total IDC	%of Total IDC	%of Total IDC	%of Total IDC	%of Total IDC	%of Total IDC		
INDIRECT COST RECOVERIES AND ALLOCATION									
INDIRECT COST RECOVERIES:									
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 3,203,548	\$ 2,062,982	99%	\$ 1,113,331	97%	\$ 27,235	7%		
SELF-SUPPORTING RESEARCH POSITIONS	33,041	-	0%	33,041	3%	-	0%		
OTHER AFFILIATED ACTIVITIES	355,409	-	0%	-	0%	355,409	93%		
VATPDC FEE	25,325	25,325	1%	-	0%	-	0%		
TOTAL INDIRECT COST RECOVERIES	\$ 3,617,323	\$ 2,088,307	100%	\$ 1,146,372	100%	\$ 382,644	100%		
EFFECTIVE OVERALL IDC RATE	20.75%	20.57%		27.40%		12.35%			
EFFECTIVE FOUNDATION OVERHEAD RATE	6.79%	6.92%		9.21%		3.09%			
EFFECTIVE UNIVERSITY OVERHEAD RATE	13.96%	13.65%		18.19%		9.26%			
DISTRIBUTION OF IDC RECOVERIES:									
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,183,299	\$ 702,080	33%	\$ 385,411	34%	\$ 95,798	25%		
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	2,434,024	1,386,217	67%	760,961	66%	286,846	75%		
TOTAL DISTRIBUTION	\$ 3,617,323	\$ 2,088,307	100%	\$ 1,146,372	100%	\$ 382,644	100%		
ODU AND AFFILIATED DISTRIBUTION									
ALLOCATED TO :									
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 1,464,457	\$ 784,168	40%	\$ 663,416	58%	\$ 16,873	4%		
OFFICE OF RESEARCH	422,244	422,244	12%	-	0%	-	0%		
SELF-SUPPORTING RESEARCH POSITIONS	19,689	-	1%	19,689	2%	-	0%		
OTHER AFFILIATED ACTIVITIES	269,973	-	7%	-	0%	269,973	71%		
SUBTOTAL - ALLOCATION TO ACADEMIC / AFFILIATED UNITS	2,176,363	1,206,412	60%	683,105	60%	286,846	75%		
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:									
MANDATED RETURN TO STATE	144,482	93,277	4%	51,205	4%	-	0%		
INTELLECTUAL PROPERTY FUND	87,854	61,203	2%	26,651	2%	-	0%		
VATPDC FEE	25,325	25,325	1%	-	0%	-	0%		
SUBTOTAL - OTHER	257,661	179,805	7%	77,856	6%	-	0%		
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 2,434,024	\$ 1,386,217	67%	\$ 760,961	66%	\$ 286,846	75%		

Old Dominion University Research Foundation
Indirect Cost Allocation Report
For the Six-month Period Ended December 31, 2007

Section 1

Traditional Allocation Method

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| Schedule 1 | Summary of Traditional Allocation Method - Direct and indirect cost recoveries and recovery rates for the six-month period ended December 31, 2007 and prior fiscal year |
| Schedule 2 | Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended December 31, 2007 |
| 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, 2007 |

**TRADITIONAL ALLOCATION METHOD
SCHEDULE 1**

OLD DOMINION UNIVERSITY RESEARCH FOUNDATION

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 12/31/07 AND PRIOR FISCAL YEAR**

PERIOD	7/1/2007 12/31/2007		11/2007 6/30/2007		7/1/2006 12/31/2006		TOTAL FY07
	\$	% of Total IDC	\$	% of Total IDC	\$	% of Total IDC	
DIRECT COST RECOVERIES	\$ 10,152,206	83%	\$ 9,421,878	83%	\$ 8,706,867	84%	\$ 18,128,745
INDIRECT COST RECOVERIES	2,088,307	17%	1,954,812	17%	1,687,211	16%	3,642,023
TOTAL RECOVERIES	\$ 12,240,513	100%	\$ 11,376,690	100%	\$ 10,394,078	100%	\$ 21,770,768
TRADITIONAL ALLOCATION METHOD							
INDIRECT COST RECOVERIES:		% of Total IDC		% of Total IDC		% of Total IDC	
DEPARTMENTAL GENERATED PROJECTS	\$ 2,062,982	99%	\$ 1,916,737	98%	\$ 1,652,836	98%	\$ 3,569,573
VATPDC FEE	25,325	1%	38,075	2%	34,375	2%	72,450
TOTAL INDIRECT COST RECOVERIES	\$ 2,088,307	100%	\$ 1,954,812	100%	\$ 1,687,211	100%	\$ 3,642,023
EFFECTIVE OVERALL IDC RATE	20.57%		20.75%		19.38%		20.09%
EFFECTIVE FOUNDATION OVERHEAD RATE	6.92%		6.40%		7.19%		6.78%
EFFECTIVE UNIVERSITY OVERHEAD RATE	13.65%		14.34%		12.19%		13.31%
DISTRIBUTION OF IDC RECOVERIES:							
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 702,090	34%	\$ 603,287	31%	\$ 625,811	37%	\$ 1,229,098
To: ODU (See Detail Below)	1,386,217	66%	1,351,525	69%	1,061,400	63%	2,412,925
TOTAL DISTRIBUTION	\$ 2,088,307	100%	\$ 1,954,812	100%	\$ 1,687,211	100%	\$ 3,642,023
ODU DISTRIBUTION							
ALLOCATED TO :							
COLLEGES / DEPARTMENTS	\$ 784,168	38%	\$ 753,309	38%	\$ 576,184	34%	\$ 1,329,493
OFFICE OF RESEARCH	422,244	20%	405,628	21%	310,253	18%	715,881
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	1,206,412	58%	1,158,937	59%	886,437	52%	2,045,374
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:							
MANDATED RETURN TO STATE	93,277	4%	97,630	5%	88,618	5%	186,248
INTELLECTUAL PROPERTY FUND	61,203	3%	56,883	3%	51,970	3%	108,853
VATPDC FEE	25,325	1%	38,075	2%	34,375	2%	72,450
SUBTOTAL: OTHER	179,805	8%	192,588	10%	174,963	10%	367,551
TOTAL IDC DISTRIBUTED TO ODU	\$ 1,386,217	66%	\$ 1,351,525	69%	\$ 1,061,400	62%	\$ 2,412,925

SEPTEMBER 2007
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2007

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 Arts and Letters	English	-	0.00%	-	-	-	-	-
	Foreign Languages & Literatures	3,876	0.19%	1,133	-	-	-	-
	Department Total	1,940	0.09%	567	-	-	-	-
	History	16,147	0.78%	4,721	-	-	-	-
	Political Science and Geography	20,326	0.99%	5,944	-	-	-	-
	Department Total	-	0.00%	-	-	-	-	-
Total	College of Arts and Letters	\$ 42,289	2.05%	\$ 12,365	\$ 3,710	\$ 16,075	\$ 8,656	\$ 24,731
College of Business and Public Administration	Information Technology and Decision Sciences	6,099	0.30%	1,783	-	-	-	-
	Economics	10,498	0.51%	3,070	-	-	-	-
	Department Total	-	-	-	-	-	-	-
Total	College of Business and Public Administration	\$ 16,597	0.80%	\$ 4,853	\$ 1,456	\$ 6,309	\$ 3,397	\$ 9,706
Darden College of Education	Dean's Office	18,236	0.88%	5,332	-	-	-	-
	Educational Curriculum and Instruction	31,249	1.51%	9,137	-	-	-	-
	Occupational/Technical Studies	3,013	0.15%	881	-	-	-	-
	Exercise Science, Physical Education and Recreation	23,748	1.15%	6,944	-	-	-	-
	Early Childhood, Speech Language, Pathology, Special Education	87,002	4.22%	25,439	-	-	-	-
	Educational Leadership & Counseling	3,442	0.17%	1,006	-	-	-	-
	Department Total	-	-	-	-	-	-	-
	Department Total	-	-	-	-	-	-	-
Total	Darden College of Education	\$ 166,690	8.08%	\$ 48,739	\$ 14,622	\$ 63,361	\$ 34,117	\$ 97,478
College of Engineering	Dean's Office	28,579	1.39%	8,356	-	-	-	-
	Civil and Environmental Engineering	51,182	2.48%	14,966	-	-	-	-
	Electrical and Computer Engineering	150,035	7.27%	43,870	-	-	-	-
	Mechanical Engineering	56,680	2.75%	16,573	-	-	-	-
	Engineering Technology	27,433	1.33%	8,021	-	-	-	-
	Engineering Management	74,907	3.63%	21,902	-	-	-	-
	Aerospace Engineering	101,902	4.94%	29,795	-	-	-	-
	Virginia Applied Technology & Professional Development Center	15,533	0.75%	4,542	-	-	-	-
	VATPDC - Special Fee	25,325	N/A	N/A	-	-	-	-
	Department Total	-	-	-	-	-	-	-
Total	College of Engineering	\$ 531,576	24.54%	\$ 148,025	\$ 44,408	\$ 192,433	\$ 103,617	\$ 296,050

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2007

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	13,900	0.67%	4,065				
	Community and Environmental Health	4,430	0.21%	1,295				
	Dental Hygiene	747	0.04%	218				
	Nursing	8,301	0.40%	2,427				
	Medical Laboratory and Radiation Sciences	-	0.00%	-				
	Physical Therapy	-	0.00%	-				
Total	College of Health Sciences	\$ 27,378	1.33%	\$ 8,005	\$ 2,402	\$ 10,407	\$ 422,244	\$ 16,011
College of Sciences	Biological Sciences	192,936	9.35%	56,413				
	Chemistry and Biochemistry	170,195	8.25%	49,764				
	Mathematics and Statistics	59,770	2.90%	17,477				
	Ocean, Earth and Atmospheric Sciences	296,416	14.37%	86,670				
	Center for Coastal Physical Oceanography	137,136	6.65%	40,098				
	Psychology	85,182	4.13%	24,907				
	Physics	145,363	7.05%	42,504				
	Computer Science	132,928	6.44%	38,868				
Total	College of Sciences	\$ 1,219,926	59.13%	\$ 356,701	\$ 107,010	\$ 463,711	\$ 249,691	\$ 713,402
Other	Institutional Research	2,392	0.12%	700				
	Office of Distance Learning	61,486	2.98%	17,978				
	Virginia Tidewater Consortium	19,973	0.97%	5,840				
	Office of Research	-	0.00%	-				
Total	Other	\$ 83,851	4.06%	\$ 24,518	\$ 7,354	\$ 31,872	\$ 17,162	\$ 49,034
Grand Total	Total	\$ 2,088,307	100.00%	\$ 603,206	\$ 180,962	\$ 784,168	\$ 422,244	\$ 1,206,412

Calculation of Allocation Base	\$ 2,088,307
Less: VATPDC Special Fee	\$ (25,325)
Allocation Base	\$ 2,062,982