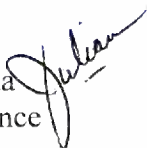




Old Dominion University Research Foundation

To: Distribution

From: Julian F. Facenda 
Director of Finance

Date: March 20, 2009

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended December 31, 2008

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended December 31, 2008. 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:

- When compared to the same period in the previous fiscal year, total cost recoveries increased \$1.2 million. Indirect cost recoveries decreased \$250,790 as a result of sponsor mix and an increase in subcontract and participant costs not subject to indirect cost recovery.
- 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, represents 38% 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 5% of the related indirect cost recoveries.
- Funding for the Intellectual Property operating budget has been provided at an amount of \$93,279, determined at .5% of total University cost recoveries, and has been allocated proportionately to both allocation models. This represents 3% 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

For the Six-month Period Ended December 31, 2008

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Distribution:

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**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 12/31/08**

PERIOD	SIX-MONTH TOTAL 12/31/2008			TRADITIONAL ALLOCATION			NON-TRADITIONAL ALLOCATION			AFFILIATED ALLOCATION		
		%of Total IDC			%of Total IDC			%of Total IDC			%of Total IDC	
DIRECT COST RECOVERIES	\$ 18,904,889	85%	\$ 10,301,059	83%	\$ 4,713,937	81%	\$ 3,889,893	95%				
INDIRECT COST RECOVERIES	3,366,535	15%	2,083,246	17%	1,072,770	19%	210,519	5%				
TOTAL RECOVERIES	\$ 22,271,424	100%	\$ 12,384,305	100%	\$ 5,786,707	100%	\$ 4,100,412	100%				
INDIRECT COST RECOVERIES AND ALLOCATION												
INDIRECT COST RECOVERIES:												
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 3,064,557	91%	\$ 1,989,967	96%	\$ 1,040,994	97%	\$ 33,596	16%				
SELF-SUPPORTING RESEARCH POSITIONS	31,776	1%	-	0%	31,776	3%	-	0%				
OTHER AFFILIATED ACTIVITIES	176,923	5%	-	0%	-	0%	176,923	84%				
VATPDC FEE	93,279	3%	93,279	4%	-	0%	-	0%				
TOTAL INDIRECT COST RECOVERIES	\$ 3,366,535	100%	\$ 2,083,246	100%	\$ 1,072,770	100%	\$ 210,519	100%				
EFFECTIVE OVERALL IDC RATE	17.81%		20.22%		22.76%		5.41%					
EFFECTIVE FOUNDATION OVERHEAD RATE	6.77%		7.54%		8.49%		2.66%					
EFFECTIVE UNIVERSITY OVERHEAD RATE	11.04%		12.68%		14.27%		2.75%					
DISTRIBUTION OF IDC RECOVERIES:												
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,280,228	38%	\$ 776,769	37%	\$ 399,999	37%	\$ 103,460	49%				
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	2,086,307	62%	1,306,477	63%	672,771	63%	107,059	51%				
TOTAL DISTRIBUTION	\$ 3,366,535	100%	\$ 2,083,246	100%	\$ 1,072,770	100%	\$ 210,519	100%				
ODU AND AFFILIATED DISTRIBUTION												
ALLOCATED TO :												
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 1,284,427	38%	\$ 686,338	33%	\$ 577,111	54%	\$ 20,978	10%				
OFFICE OF RESEARCH	369,567	11%	369,567	18%	-	0%	-	0%				
SELF-SUPPORTING RESEARCH POSITIONS	17,616	1%	-	0%	17,616	2%	-	0%				
OTHER AFFILIATED ACTIVITIES	86,081	2%	-	0%	-	0%	86,081	41%				
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	1,757,691	52%	1,055,905	51%	594,727	56%	107,059	51%				
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:												
MANDATED RETURN TO STATE	144,482	4%	95,371	5%	49,111	5%	-	0%				
INTELLECTUAL PROPERTY FUND	90,855	3%	61,922	3%	28,933	3%	-	0%				
VATPDC FEE	93,279	3%	93,279	4%	-	0%	-	0%				
SUBTOTAL: OTHER	328,616	10%	250,572	12%	78,044	8%	-	0%				
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 2,086,307	62%	\$ 1,306,477	63%	\$ 672,771	64%	\$ 107,059	51%				

Old Dominion University Research Foundation

Indirect Cost Allocation Report

For the Six-month Period Ended December 31, 2008

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

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 12/31/2008 AND PRIOR FISCAL YEAR**

PERIOD	7/1/2008		1/1/2008		7/1/2007		TOTAL FY08
	12/31/2008	6/30/2008	6/30/2008	12/31/2007	12/31/2007	6/30/2008	
DIRECT COST RECOVERIES	\$ 10,301,059	83%	\$ 10,657,994	83%	\$ 10,152,206	83%	\$ 20,810,200
INDIRECT COST RECOVERIES	2,083,246	17%	2,153,829	17%	2,088,307	17%	4,242,136
TOTAL RECOVERIES	\$ 12,384,305	100%	\$ 12,811,823	100%	\$ 12,240,513	100%	\$ 25,052,336
		%of Total IDC		%of Total IDC		%of Total IDC	
TRADITIONAL ALLOCATION METHOD							
INDIRECT COST RECOVERIES:							
DEPARTMENTAL GENERATED PROJECTS	\$ 1,989,967	96%	\$ 2,096,584	97%	\$ 2,062,982	99%	\$ 4,159,566
VATPDC FEE	93,279	4%	57,245	3%	25,325	1%	82,570
TOTAL INDIRECT COST RECOVERIES	\$ 2,083,246	100%	\$ 2,153,829	100%	\$ 2,088,307	100%	\$ 4,242,136
EFFECTIVE OVERALL IDC RATE	20.22%		20.21%		20.57%		20.38%
EFFECTIVE FOUNDATION OVERHEAD RATE	7.54%		5.92%		6.92%		6.40%
EFFECTIVE UNIVERSITY OVERHEAD RATE	12.68%		14.29%		13.65%		13.98%
DISTRIBUTION OF IDC RECOVERIES:							
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 776,769	37%	\$ 630,509	29%	\$ 702,090	34%	\$ 1,332,599
To: ODU (See Detail Below)	1,306,477	63%	1,523,320	71%	1,386,217	66%	2,909,537
TOTAL DISTRIBUTION	\$ 2,083,246	100%	\$ 2,153,829	100%	\$ 2,088,307	100%	\$ 4,242,136
ODU DISTRIBUTION							
ALLOCATED TO :							
COLLEGES / DEPARTMENTS	\$ 686,338	33%	\$ 849,074	40%	\$ 784,168	38%	\$ 1,633,242
OFFICE OF RESEARCH	369,567	18%	457,194	21%	422,244	20%	879,438
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	1,055,905	51%	1,306,268	61%	1,206,412	58%	2,512,680
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:							
MANDATED RETURN TO STATE	95,371	5%	95,748	4%	93,277	4%	189,025
INTELLECTUAL PROPERTY FUND	61,922	3%	64,059	3%	61,203	3%	125,262
VATPDC FEE	93,279	4%	57,245	3%	25,325	1%	82,570
SUBTOTAL: OTHER	250,572	12%	217,052	10%	179,805	8%	396,857
TOTAL IDC DISTRIBUTED TO ODU	\$ 1,306,477	63%	\$ 1,523,320	71%	\$ 1,386,217	66%	\$ 2,909,537

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2008

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	821	0.04%	218	-	-	-	-
	History	2,395	0.12%	636	-	-	-	-
	Music	-	0.00%	-	-	-	-	-
	Political Science and Geography	4,650	0.23%	1,234	-	-	-	-
	Sociology and Criminal Justice	16,216	0.81%	4,302	-	-	-	-
	Communications and Theatre Arts	-	0.00%	-	-	-	-	-
Total	College of Arts and Letters	\$ 24,082	1.21%	\$ 6,390	\$ 1,917	\$ 8,307	\$ 4,473	\$ 12,780
College of Business and Public Administration	Information Technology and Decision Sciences	11,253	0.57%	2,985	-	-	-	-
	Business Administration	653	0.03%	173	-	-	-	-
	Economics	7,312	0.37%	1,940	-	-	-	-
Total	College of Business and Public Administration	\$ 19,218	0.97%	\$ 5,098	\$ 1,530	\$ 6,628	\$ 3,569	\$ 10,197
Darden College of Education	Dean's Office	24,629	1.24%	6,534	-	-	-	-
	Educational Curriculum and Instruction	50,594	2.54%	13,423	-	-	-	-
	Occupational/Technical Studies	2,679	0.13%	711	-	-	-	-
	Exercise Science, Physical Education and Recreation	34,515	1.73%	9,157	-	-	-	-
	Early Childhood, Speech Language, Pathology, Special Education	95,772	4.81%	25,409	-	-	-	-
	Educational Leadership & Counseling	4,352	0.22%	1,155	-	-	-	-
	Total	Darden College of Education	\$ 212,541	10.68%	\$ 56,389	\$ 16,916	\$ 73,305	\$ 39,472
College of Engineering	Dean's Office	7,749	0.39%	2,056	-	-	-	-
	Civil and Environmental Engineering	35,327	1.78%	9,373	-	-	-	-
	Electrical and Computer Engineering	151,607	7.62%	40,223	-	-	-	-
	Mechanical Engineering	67,458	3.39%	17,897	-	-	-	-
	Engineering Technology	33,408	1.68%	8,863	-	-	-	-
	Engineering Management	74,645	3.75%	19,803	-	-	-	-
	Aerospace Engineering	70,129	3.52%	18,606	-	-	-	-
	Virginia Applied Technology & Professional Development Center	5,329	0.27%	1,414	-	-	-	-
	VATPDC - Special Fee	93,279	N/A	N/A	-	-	-	-
	Total	College of Engineering	\$ 538,931	22.40%	\$ 118,235	\$ 35,470	\$ 153,705	\$ 82,765

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2008

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	15,588	0.78%	4,135				
	Community and Environmental Health	30,648	1.54%	8,131				
	Dental Hygiene	8,669	0.44%	2,300				
	Nursing	14,556	0.73%	3,862				
	Medical Laboratory and Radiation Sciences	725	0.04%	192				
	Physical Therapy	1,313	0.07%	348				
	Total		\$ 71,499	3.59%	\$ 18,968	\$ 5,691	\$ 24,659	\$ 13,278
College of Sciences	Dean's Office	4,321	0.22%	1,146				
	Biological Sciences	169,666	8.53%	45,014				
	Chemistry and Biochemistry	155,544	7.82%	41,267				
	Mathematics and Statistics	68,072	3.42%	18,060				
	Ocean, Earth and Atmospheric Sciences	273,169	13.73%	72,474				
	Center for Coastal Physical Oceanography	113,570	5.71%	30,131				
	Psychology	72,893	3.66%	19,339				
	Physics	134,903	6.78%	35,791				
	Computer Science	133,990	6.73%	35,548				
	Total		\$ 1,126,128	56.59%	\$ 298,770	\$ 89,631	\$ 388,401	\$ 209,139
Other	Office of Research	-	0.00%	-				
	Office of Distance Learning	60,582	3.04%	16,073				
	Virginia Tidewater Consortium	20,482	1.03%	5,434				
	Other ODU Units	9,783	0.49%	2,595				
Total		\$ 90,847	4.57%	\$ 24,102	\$ 7,231	\$ 31,333	\$ 16,871	\$ 48,204
Grand Total		\$ 2,083,246	100.00%	\$ 527,952	\$ 158,386	\$ 686,338	\$ 369,567	\$ 1,055,905

Total Indirect Cost Recoveries	\$ 2,083,246
Less: VATPDC Special Fee Allocation Base	\$ (93,279)
	\$ 1,989,967

OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
INDIRECT COST REPORT - IDC AD HOC REPORT
SIX MONTHS ENDED DECEMBER 31, 2008

College	Department	Principal Investigator (See note)	Agency Title or Reference	Project #	Dept #	Department Name	IDC RATE	DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS	Effective Indirect Rate	Allocation Percentage	Department Allocation
College of Arts and Letters	English	PEARSON, M.	VA ART COMM LITERARY FEST 08	584651	1012	ENGLISH	0.00%	773.55	-	773.55	0.00%	0.00%	-
		PEARSON, M.	NORF ART COMM LITERARY FEST 08	584671	1012	ENGLISH	0.00%	5,000.00	-	5,000.00	0.00%	0.00%	-
		* Department Total:						5,773.55	-	5,773.55			0.00%
A&L	Foreign Languages & Literatures	DAAS, M.	ACADEMIC PODCASTING	371771	1013	FOREIGN LANGUAGES LITERATURES	42.00%	279.08	117.22	396.30	42.00%	0.01%	31.10
		FACER, B.	ACADEMIC PODCASTING	371771	1013	FOREIGN LANGUAGES LITERATURES	42.00%	1,674.50	703.30	2,377.80	42.00%	0.04%	166.59
		* Department Total:						1,953.58	820.51	2,774.10			217.69
A&L	History	SWEENEY, J.	NHCPS BEYOND HISTORY	564551	1014	HISTORY	26.00%	9,210.17	2,394.64	11,604.82	26.00%	0.12%	635.32
								9,210.17	2,394.64	11,604.82		0.12%	635.32
		* Department Total:						2,148.29	-	2,148.29			0.00%
A&L	Music	MANNING, L.	VA ART COMM ARTIST RESIDENCY	584661	1016	MUSIC	0.00%	2,148.29	-	2,148.29	0.00%	0.00%	-
								2,148.29	-	2,148.29		0.00%	-
		* Department Total:						1,247.55	6,045.82	7,293.37			330.98
A&L	Political Science and Geography	BEHR, J.	SENTARA ED UTILIZATION PROJECT	770861	1018	POLITICAL SCI & GEOGRAPHY	26.00%	4,798.28	1,247.55	6,045.82	26.00%	0.06%	330.98
		CHEN, J.	NSF PRIVATE ENTRE CHANGE AGENT	360591	1018	POLITICAL SCI & GEOGRAPHY	42.00%	8,102.21	3,402.92	11,505.13	42.00%	0.17%	902.82
		* Department Total:						12,900.49	4,650.47	17,550.95			1,233.80
A&L	Sociology and Criminal Justice	CHAPPELL, A.	CHESP CITIZEN SURVEY	584871	1019	SOCIOLOGY & CRIM JUSTICE	42.00%	4,981.21	2,092.11	7,073.32	42.00%	0.11%	555.05
		DANNER, M.	CHESP CITIZEN SURVEY	584871	1019	SOCIOLOGY & CRIM JUSTICE	42.00%	4,981.21	2,092.11	7,073.32	42.00%	0.11%	555.05
		* Department Total:						106,738.65	12,031.66	118,770.31	11.27%	0.60%	3,192.09
A&L	Communications and Theatre Arts	YANG, X.	NIH HIV INTERVENTION AMONG M3	354491	1019	SOCIOLOGY & CRIM JUSTICE	42.00%	116,701.07	16,215.87	132,916.94	42.00%	0.81%	4,302.19
								4,000.00	-	4,000.00	0.00%	0.00%	-
		* Department Total:						4,000.00	-	4,000.00			0.00%
		** College Total						152,687.16	24,081.49	176,768.65			6,389.00