



Old Dominion University Research Foundation

To: Distribution

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

Date: March 17, 2010

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended December 31, 2009

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended December 31, 2009. 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 \$7.7 million. Indirect cost recoveries increased \$400,071 as a result of sponsor mix and an increase in subcontract 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 34% 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 \$96,501, 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, 2009

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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 12/31/09**

PERIOD	SIX-MONTH TOTAL 12/31/2009		TRADITIONAL ALLOCATION		NON-TRADITIONAL ALLOCATION		AFFILIATED ALLOCATION	
	\$	%	\$	%	\$	%	\$	%
DIRECT COST RECOVERIES	\$ 26,184,566	87%	\$ 11,254,079	83%	\$ 4,568,315	79%	\$ 10,362,172	97%
INDIRECT COST RECOVERIES	3,766,606	13%	2,259,759	17%	1,218,056	21%	288,791	3%
TOTAL RECOVERIES	\$ 29,951,172	100%	\$ 13,513,838	100%	\$ 5,786,371	100%	\$ 10,650,963	100%
INDIRECT COST RECOVERIES AND ALLOCATION		% of Total IDC		% of Total IDC		% of Total IDC		% of Total IDC
INDIRECT COST RECOVERIES:								
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 3,417,681	90%	\$ 2,198,929	97%	\$ 1,196,388	98%	\$ 22,364	8%
SELF-SUPPORTING RESEARCH POSITIONS	21,668	1%	-	0%	21,668	2%	-	0%
OTHER AFFILIATED ACTIVITIES	266,427	7%	-	0%	-	0%	266,427	92%
VATPDC FEE	60,830	2%	60,830	3%	-	0%	-	0%
TOTAL INDIRECT COST RECOVERIES	\$ 3,766,606	100%	\$ 2,259,759	100%	\$ 1,218,056	100%	\$ 288,791	100%
EFFECTIVE OVERALL IDC RATE	14.38%		20.08%		26.66%		2.79%	
EFFECTIVE FOUNDATION OVERHEAD RATE	5.01%		6.78%		9.00%		1.33%	
EFFECTIVE UNIVERSITY OVERHEAD RATE	9.37%		13.30%		17.66%		1.45%	
DISTRIBUTION OF IDC RECOVERIES:								
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,312,199	34%	\$ 762,785	34%	\$ 411,157	34%	\$ 138,257	48%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	2,454,407	66%	1,496,974	66%	806,899	66%	150,534	52%
TOTAL DISTRIBUTION	\$ 3,766,606	100%	\$ 2,259,759	100%	\$ 1,218,056	100%	\$ 288,791	100%
ODU AND AFFILIATED DISTRIBUTION								
ALLOCATED TO :								
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 1,557,515	41%	\$ 828,552	37%	\$ 714,426	59%	\$ 14,537	5%
OFFICE OF RESEARCH	446,144	12%	446,144	20%	-	0%	-	0%
SELF-SUPPORTING RESEARCH POSITIONS	12,938	0%	-	0%	12,938	1%	-	0%
OTHER AFFILIATED ACTIVITIES	135,997	4%	-	0%	-	0%	135,997	47%
SUBTOTAL- ALLOCATION TO ACADEMIC / AFFILIATED UNITS	2,152,594	57%	1,274,696	57%	727,364	60%	150,534	52%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:								
MANDATED RETURN TO STATE	144,462	4%	93,879	4%	50,603	4%	-	0%
INTELLECTUAL PROPERTY FUND	96,501	3%	67,569	3%	28,932	2%	-	0%
VATPDC FEE	60,830	2%	60,830	2%	-	0%	-	0%
SUBTOTAL: OTHER	301,813	9%	222,278	9%	79,535	6%	-	0%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 2,454,407	66%	\$ 1,496,974	66%	\$ 806,899	66%	\$ 150,534	52%

Old Dominion University Research Foundation

Indirect Cost Allocation Report

For the Six-month Period Ended December 31, 2009

Section 1

Traditional Allocation Method

Summary of Traditional Allocation Method - Direct and indirect cost recoveries and recovery rates for the six-month periods ended December 31, 2009 and prior fiscal year

Schedule 1

Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended December 31, 2009

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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, 2009

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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 12/31/2009 AND PRIOR FISCAL YEAR**

PERIOD	7/1/2009 12/31/2009		1/1/2009 6/30/2009		7/1/2008 12/31/2008		TOTAL FY09
DIRECT COST RECOVERIES	\$ 11,254,079	83%	\$ 10,228,932	83%	\$ 10,301,059	83%	\$ 20,529,991
INDIRECT COST RECOVERIES	2,259,759	17%	2,156,408	17%	2,083,246	17%	4,239,654
TOTAL RECOVERIES	\$ 13,513,838	100%	\$ 12,385,340	100%	\$ 12,384,305	100%	\$ 24,769,645
TRADITIONAL ALLOCATION METHOD							
		%of Total		%of Total		%of Total	
INDIRECT COST RECOVERIES:		IDC		IDC		IDC	
DEPARTMENTAL GENERATED PROJECTS	\$ 2,198,929	97%	\$ 2,044,129	95%	\$ 1,989,967	96%	\$ 4,034,096
VATPDC FEE	60,830	3%	112,279	5%	93,279	4%	205,558
TOTAL INDIRECT COST RECOVERIES	\$ 2,259,759	100%	\$ 2,156,408	100%	\$ 2,083,246	100%	\$ 4,239,654
EFFECTIVE OVERALL IDC RATE	20.08%		21.08%		20.22%		20.65%
EFFECTIVE FOUNDATION OVERHEAD RATE	6.78%		6.29%		7.54%		6.92%
EFFECTIVE UNIVERSITY OVERHEAD RATE	13.30%		14.79%		12.68%		13.73%
DISTRIBUTION OF IDC RECOVERIES:							
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 762,785	34%	\$ 643,202	30%	\$ 776,769	37%	\$ 1,419,971
To: ODU (See Detail Below)	1,496,974	66%	1,513,206	70%	1,306,477	63%	2,819,683
TOTAL DISTRIBUTION	\$ 2,259,759	100%	\$ 2,156,408	100%	\$ 2,083,246	100%	\$ 4,239,654
ODU DISTRIBUTION							
ALLOCATED TO :							
COLLEGES / DEPARTMENTS	\$ 828,552	37%	\$ 810,868	39%	\$ 686,338	33%	\$ 1,497,206
OFFICE OF RESEARCH	446,144	20%	436,621	20%	369,567	18%	806,188
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	1,274,696	57%	1,247,489	59%	1,055,905	51%	2,303,394
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:							
MANDATED RETURN TO STATE	93,879	4%	91,511	4%	95,371	5%	186,882
INTELLECTUAL PROPERTY FUND	67,569	3%	61,927	3%	61,922	3%	123,849
VATPDC FEE	60,830	2%	112,279	5%	93,279	4%	205,558
SUBTOTAL: OTHER	222,278	9%	265,717	12%	250,572	11%	516,289
TOTAL IDC DISTRIBUTED TO ODU	\$ 1,496,974	66%	\$ 1,513,206	71%	\$ 1,306,477	62%	\$ 2,819,683

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2009

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	Art	-	0.00%	-	-	-	-	-
	English	-	0.00%	-	-	-	-	-
	History	1,206	0.05%	350	-	-	-	-
	Political Science and Geography	3,360	0.15%	974	-	-	-	-
	Sociology and Criminal Justice	25,918	1.18%	7,512	-	-	-	-
Total	College of Arts and Letters	\$ 30,484	1.39%	\$ 8,836	\$ 2,651	\$ 11,487	\$ 6,185	\$ 17,672
College of Business and Public Administration	Information Technology and Decision Sciences	26,319	1.20%	7,628	-	-	-	-
	Business Administration	578	0.03%	168	-	-	-	-
	Economics	19,115	0.87%	5,540	-	-	-	-
Total	College of Business and Public Administration	\$ 46,012	2.09%	\$ 13,336	\$ 4,001	\$ 17,337	\$ 9,336	\$ 26,673
Darden College of Education	Dean's Office	14,268	0.65%	4,135	-	-	-	-
	Teaching and Learning	53,035	2.41%	15,372	-	-	-	-
	STEM Education and Professional Studies	12,308	0.56%	3,567	-	-	-	-
	Human Movement Sciences	33,305	1.51%	9,653	-	-	-	-
	Communication Disorders and Special Education	112,334	5.11%	32,560	-	-	-	-
	Educational Foundations and Leadership	25,377	1.15%	7,356	-	-	-	-
	Counselling and Human Services	355	0.02%	103	-	-	-	-
Total	Darden College of Education	\$ 250,982	11.41%	\$ 72,746	\$ 21,824	\$ 94,570	\$ 50,922	\$ 145,462
College of Engineering	Dean's Office	9,538	0.43%	2,765	-	-	-	-
	Civil and Environmental Engineering	29,088	1.32%	8,431	-	-	-	-
	Electrical and Computer Engineering	144,673	6.58%	41,932	-	-	-	-
	Mechanical Engineering	67,128	3.05%	19,457	-	-	-	-
	Engineering Technology	58,245	2.65%	16,882	-	-	-	-
	Engineering Management	184,297	8.38%	53,417	-	-	-	-
	Aerospace Engineering	104,069	4.73%	30,164	-	-	-	-
	Virginia Applied Technology & Professional Development Center	-	0.00%	-	-	-	-	-
	VATPDC - Special Fee	60,830	N/A	N/A	-	-	-	-
Total	College of Engineering	\$ 657,868	27.15%	\$ 173,048	\$ 51,914	\$ 224,962	\$ 121,134	\$ 346,096

SCHEDULE 2
 OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
 ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
 SIX MONTH PERIOD ENDING DECEMBER 31, 2009

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	Health Sciences	23,054	1.05%	6,682				
	Community and Environmental Health	8,458	0.38%	2,451				
	Dental Hygiene	16,801	0.76%	4,870				
	Nursing	939	0.04%	272				
	Medical Laboratory and Radiation Sciences	3,856	0.18%	1,118				
	Physical Therapy							
Total		\$ 53,108	2.42%	\$ 15,393	\$ 4,618	\$ 20,011	\$ 10,775	\$ 30,786
College of Sciences	Biological Sciences	164,421	7.48%	47,656				
	Chemistry and Biochemistry	113,736	5.17%	32,966				
	Mathematics and Statistics	84,003	3.82%	24,348				
	Ocean, Earth and Atmospheric Sciences	284,255	12.93%	82,390				
	Center for Coastal Physical Oceanography	131,301	5.97%	38,057				
	Psychology	77,181	3.51%	22,370				
	Physics	177,470	8.07%	51,438				
	Computer Science	94,256	4.29%	27,320				
Total		\$ 1,126,623	51.24%	\$ 326,545	\$ 97,963	\$ 424,508	\$ 228,582	\$ 653,090
Other	Office of Research		0.00%					
	Office of Distance Learning	57,407	2.61%	16,639				
	Virginia Tidewater Consortium	18,820	0.86%	5,455				
	Other ODU Units	18,455	0.84%	5,349				
Total		\$ 94,682	4.31%	\$ 27,444	\$ 8,233	\$ 35,677	\$ 19,210	\$ 54,887
Grand Total		\$ 2,259,759	100.00%	\$ 637,348	\$ 191,204	\$ 828,582	\$ 446,144	\$ 1,274,696

Total Indirect Cost Recoveries	\$ 2,259,759
Less: VATPDC Special Fee	\$ (60,830)
Allocation Base	\$ 2,198,929