



Old Dominion University Research Foundation

To: Distribution

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

Date: April 20, 2011

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended December 31, 2010

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended December 31, 2010. 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. 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 Professional Positions (SSRP), University approved research centers and other affiliated entities for which the Research Foundation provides fiscal and administrative services. Both allocation methods proportionately provide funds for the Research Foundation operations, University directed deductions and support of intellectual property activities.

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

- The Traditional Allocation distributes the recovered IDC (F&A) available for distribution as follows:
 - 20% to the Principal/Co-Principal Investigator's accounts;
 - 25% to the Department/School account;
 - 20% to the Dean's account
 - 35% to the Office of Research
- Activity of the ODU Business Gateway is reflected in the Traditional Allocation within the section for Other University Units.
- The overall effective IDC rate for the current six-month period of 9.44% is somewhat skewed due to a significant amount of subcontracted expenditures, not subject to indirect cost recovery, in the affiliated allocation. The effective IDC rate for the University activity in the Traditional and Non-traditional models excluding affiliates is 24.25%.
- Total Sponsored Program Expenditures were \$50.7 million for the six-month period.

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, 2010

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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 12/31/10**

PERIOD	SIX-MONTH TOTAL 12/31/2010		TRADITIONAL ALLOCATION		NON-TRADITIONAL ALLOCATION		AFFILIATED ALLOCATION	
	\$	% of Total IDC	\$	% of Total IDC	\$	% of Total IDC	\$	% of Total IDC
DIRECT COST RECOVERIES	\$ 46,325,445	91%	\$ 11,459,126	83%	\$ 4,555,661	76%	\$ 30,310,658	98%
INDIRECT COST RECOVERIES	4,371,931	9%	2,413,794	17%	1,469,270	24%	488,867	2%
TOTAL RECOVERIES	\$ 50,697,376	100%	\$ 13,872,920	100%	\$ 6,024,931	100%	\$ 30,799,525	100%
INDIRECT COST RECOVERIES AND ALLOCATION								
INDIRECT COST RECOVERIES:								
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 3,651,948	88%	\$ 2,413,794	100%	\$ 1,422,508	97%	\$ 15,646	3%
SELF-SUPPORTING RESEARCH POSITIONS	46,762	1%	-	0%	46,762	3%	-	0%
OTHER AFFILIATED ACTIVITIES	473,221	11%	-	0%	-	0%	473,221	97%
TOTAL INDIRECT COST RECOVERIES	\$ 4,371,931	100%	\$ 2,413,794	100%	\$ 1,469,270	100%	\$ 488,867	100%
EFFECTIVE OVERALL IDC RATE	9.44%		21.06%		32.25%		1.61%	
EFFECTIVE FOUNDATION OVERHEAD RATE	2.99%		6.62%		10.14%		0.54%	
EFFECTIVE UNIVERSITY OVERHEAD RATE	6.45%		14.44%		22.12%		1.07%	
DISTRIBUTION OF IDC RECOVERIES:								
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,385,583	32%	\$ 758,640	31%	\$ 461,782	31%	\$ 165,161	34%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	2,986,348	68%	1,655,154	69%	1,007,488	69%	323,706	66%
TOTAL DISTRIBUTION	\$ 4,371,931	100%	\$ 2,413,794	100%	\$ 1,469,270	100%	\$ 488,867	100%
ODU AND AFFILIATED DISTRIBUTION								
ALLOCATED TO :								
COLLEGES / ENTERPRISE CENTERS	\$ 1,202,693	28%	\$ 299,195	12%	\$ 893,328	61%	\$ 10,170	2%
DEPARTMENTS	373,994	8%	373,994	15%	-	0%	-	0%
FACULTY AND SELF-SUPPORTING RESEARCH POSITIONS	328,561	8%	299,195	12%	29,366	2%	-	0%
OFFICE OF RESEARCH	523,592	12%	523,592	22%	-	0%	-	0%
OTHER AFFILIATED ACTIVITIES	313,536	7%	-	0%	-	0%	313,536	64%
SUBTOTAL: ALLOCATION TO ACADEMIC /AFFILIATED UNITS	\$ 2,742,376	63%	\$ 1,495,976	61%	\$ 922,694	63%	\$ 323,706	66%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:								
MANDATED RETURN TO STATE	144,482	3%	89,813	4%	54,669	4%	-	0%
INTELLECTUAL PROPERTY FUND	99,490	2%	69,365	3%	30,125	2%	-	0%
SUBTOTAL: OTHER	243,972	5%	159,178	7%	84,794	6%	-	0%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 2,986,348	68%	\$ 1,655,154	68%	\$ 1,007,488	69%	\$ 323,706	66%

**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 12/31/10**

PERIOD	SIX-MONTH TOTAL 12/31/2010	TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION	AFFILIATED ALLOCATION
DIRECT COST RECOVERIES	\$ 46,325,445	\$ 11,459,126	\$ 4,555,661	\$ 30,310,658
INDIRECT COST RECOVERIES	\$ 4,371,931	\$ 2,413,794	\$ 1,469,270	\$ 488,867
TOTAL RECOVERIES	\$ 50,697,376	\$ 13,872,920	\$ 6,024,931	\$ 30,799,525
	%of Total IDC	%of Total IDC	%of Total IDC	%of Total IDC
	91%	83%	76%	96%
	9%	17%	24%	2%
	100%	100%	100%	100%
INDIRECT COST RECOVERIES AND ALLOCATION				
INDIRECT COST RECOVERIES:				
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 3,851,948	\$ 2,413,794	\$ 1,422,508	\$ 15,646
SELF-SUPPORTING RESEARCH POSITIONS	46,762	-	46,762	-
OTHER AFFILIATED ACTIVITIES	473,221	-	-	473,221
TOTAL INDIRECT COST RECOVERIES	\$ 4,371,931	\$ 2,413,794	\$ 1,469,270	\$ 488,867
	100%	100%	100%	100%
EFFECTIVE OVERALL IDC RATE	9.44%	21.06%	32.25%	1.61%
EFFECTIVE FOUNDATION OVERHEAD RATE	2.99%	6.62%	10.14%	0.54%
EFFECTIVE UNIVERSITY OVERHEAD RATE	6.45%	14.44%	22.12%	1.07%
DISTRIBUTION OF IDC RECOVERIES:				
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,385,583	\$ 758,640	\$ 461,782	\$ 165,161
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	2,986,348	1,655,154	1,007,488	323,706
TOTAL DISTRIBUTION	\$ 4,371,931	\$ 2,413,794	\$ 1,469,270	\$ 488,867
	100%	100%	100%	100%
ODU AND AFFILIATED DISTRIBUTION				
ALLOCATED TO:				
COLLEGES / ENTERPRISE CENTERS	\$ 1,202,693	\$ 299,195	\$ 893,328	\$ 10,170
DEPARTMENTS	373,994	373,994	-	-
FACULTY AND SELF-SUPPORTING RESEARCH POSITIONS	328,561	299,195	29,366	-
OFFICE OF RESEARCH	523,592	523,592	-	-
OTHER AFFILIATED ACTIVITIES	313,536	-	-	313,536
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	2,742,376	1,495,976	922,694	323,706
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:				
MANDATED RETURN TO STATE	144,462	89,813	54,669	-
INTELLECTUAL PROPERTY FUND	99,490	69,365	30,125	-
SUBTOTAL: OTHER	243,972	159,178	84,794	-
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 2,986,348	\$ 1,655,154	\$ 1,007,488	\$ 323,706
	68%	68%	68%	66%

Old Dominion University Research Foundation

Indirect Cost Allocation Report

For the Six-month Period Ended December 31, 2010

Section 1

Traditional Allocation Method

Schedule 1 Summary of Traditional Allocation Method - Direct and indirect cost recoveries and recovery rates for the six-month periods ended December 31, 2010 and prior fiscal year

Schedule 2 Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended December 31, 2010

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, 2010

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

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 12/31/2010 AND PRIOR FISCAL YEAR**

PERIOD	7/1/2010 12/31/2010		1/1/2010 6/30/2010		7/1/2009 12/31/2009		TOTAL FY10	
	\$	% of Total IDC	\$	% of Total IDC	\$	% of Total IDC		
DIRECT COST RECOVERIES	\$ 11,459,126	89%	\$ 11,497,810	84%	\$ 11,254,079	83%	\$ 22,751,889	84%
INDIRECT COST RECOVERIES	2,413,794	17%	2,221,936	16%	2,259,759	17%	4,481,695	16%
TOTAL RECOVERIES	\$ 13,872,920	100%	\$ 13,719,746	100%	\$ 13,513,838	100%	\$ 27,233,584	100%
TRADITIONAL ALLOCATION METHOD								
INDIRECT COST RECOVERIES:								
DEPARTMENTAL GENERATED PROJECTS	\$ 2,413,794	100%	\$ 2,205,936	99%	\$ 2,198,929	97%	\$ 4,404,865	98%
VATPDC FEE	-	0%	16,000	1%	60,830	3%	76,830	2%
TOTAL INDIRECT COST RECOVERIES	\$ 2,413,794	100%	\$ 2,221,936	100%	\$ 2,259,759	100%	\$ 4,481,695	100%
EFFECTIVE OVERALL IDC RATE			19.32%		20.08%		19.70%	
EFFECTIVE FOUNDATION OVERHEAD RATE		6.62%		5.92%		6.78%		6.34%
EFFECTIVE UNIVERSITY OVERHEAD RATE		14.44%		13.40%		13.30%		13.35%
DISTRIBUTION OF IDC RECOVERIES:								
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 758,640	31%	\$ 680,776	31%	\$ 762,785	34%	\$ 1,443,561	32%
To: ODU (See Detail Below)	1,655,154	69%	1,541,160	69%	1,496,974	66%	3,038,134	68%
TOTAL DISTRIBUTION	\$ 2,413,794	100%	\$ 2,221,936	100%	\$ 2,259,759	100%	\$ 4,481,695	100%
ODU DISTRIBUTION								
ALLOCATED TO :								
COLLEGES	\$ 299,195	12%	\$ 272,114	12%	\$ 828,552	37%	\$ 1,100,666	24%
DEPARTMENTS	373,994	15%	340,143	16%	-	0%	340,143	8%
FACULTY	299,195	12%	272,114	12%	-	0%	272,114	6%
OFFICE OF RESEARCH	523,592	22%	476,200	21%	446,144	20%	922,344	21%
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	1,495,976	61%	1,360,571	61%	1,274,696	57%	2,635,267	59%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:								
MANDATED RETURN TO STATE	89,813	4%	85,990	4%	93,879	4%	189,869	4%
INTELLECTUAL PROPERTY FUND	69,365	3%	68,599	3%	67,569	3%	136,168	3%
VATPDC FEE	-	0%	16,000	1%	60,830	2%	76,830	2%
SUBTOTAL: OTHER	159,178	7%	160,589	8%	222,278	9%	402,867	9%
TOTAL IDC DISTRIBUTED TO ODU	\$ 1,655,154	68%	\$ 1,541,160	69%	\$ 1,496,974	66%	\$ 3,038,134	68%

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2010

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Faculty IDC Productivity 20%	Based on Department IDC Productivity 25%	Based on College Productivity 20%	Total College Allocation	Office of Research 35%	TOTAL ALLOCATED
College of Arts and Letters	Dean's Office	267	0.01%	33	42				
	Art	-	0.00%	-	-				
	English	-	0.00%	-	-				
	History	445	0.02%	55	69				
	Political Science and Geography	2,242	0.09%	278	347				
	Sociology and Criminal Justice	22,647	0.94%	2,807	3,509				
Total	College of Arts and Letters	\$ 25,601	1.06%	\$ 3,173	\$ 3,967	\$ 3,173	\$ 10,313	\$ 5,553	\$ 15,866
College of Business and Public Administration	Information Technology and Decision Sciences	27,927	1.16%	3,462	4,327				
	Business Administration	-	0.00%	-	-				
	Economics	16,287	0.67%	2,019	2,524				
Total	College of Business and Public Administration	\$ 44,214	1.83%	\$ 5,481	\$ 6,851	\$ 5,481	\$ 17,812	\$ 9,591	\$ 27,403
Darden College of Education	Dean's Office	13,520	0.56%	1,676	2,095				
	Teaching and Learning	59,017	2.45%	7,315	9,144				
	STEM Education and Professional Studies	7,298	0.30%	904	1,131				
	Human Movement Sciences	17,722	0.73%	2,197	2,748				
	Communication Disorders and Special Education	113,374	4.70%	14,053	17,566				
	Educational Foundations and Leadership	23,035	0.95%	2,855	3,569				
	Counseling and Human Services	21	0.00%	3	3				
Total	Darden College of Education	\$ 233,987	9.69%	\$ 29,003	\$ 36,254	\$ 29,003	\$ 94,260	\$ 60,755	\$ 145,015
College of Engineering	Dean's Office	18,300	0.76%	2,268	2,835				
	Civil and Environmental Engineering	20,804	0.88%	2,579	3,223				
	Electrical and Computer Engineering	63,258	2.62%	7,841	9,801				
	Mechanical and Aerospace Engineering	151,631	6.28%	18,795	23,494				
	Engineering Technology	84,728	3.51%	10,502	13,128				
	Engineering Management	115,118	4.77%	14,269	17,837				
	Modeling, Simulation and Visualization Engineering	6,145	0.25%	762	952				
Total	College of Engineering	\$ 459,984	19.06%	\$ 57,016	\$ 71,270	\$ 57,016	\$ 185,303	\$ 99,779	\$ 285,082

SCHEDULE 2
 OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
 ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
 SIX MONTH PERIOD ENDING DECEMBER 31, 2010

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Faculty IDC Productivity 20%	Based on Department IDC Productivity 25%	Based on College Productivity 20%	Total College Allocation	Office of Research 35%	TOTAL ALLOCATED
			\$	\$	\$	\$	\$	\$	\$
College of Health Sciences	Dean's Office	48,460	0.00%	-	-	-	-	-	-
	Community and Environmental Health	13,339	2.01%	6,007	7,508	-	-	-	-
	Dental Hygiene	21,954	0.55%	1,653	2,067	-	-	-	-
	Nursing	256	0.91%	2,721	3,402	-	-	-	-
	Medical Laboratory and Radiation Sciences	4,430	0.01%	32	40	-	-	-	-
	Physical Therapy		0.18%	549	686	-	-	-	-
Total		\$ 88,439	3.66%	\$ 10,962	\$ 13,703	\$ 10,962	\$ 35,627	\$ 19,183	\$ 54,810
College of Sciences	Dean's Office	53	0.00%	7	8	-	-	-	-
	Biological Sciences	153,236	6.35%	18,994	23,742	-	-	-	-
	Chemistry and Biochemistry	182,285	7.55%	22,595	28,243	-	-	-	-
	Mathematics and Statistics	57,832	2.40%	7,168	8,961	-	-	-	-
	Ocean, Earth and Atmospheric Sciences	400,190	16.58%	49,604	62,006	-	-	-	-
	Center for Coastal Physical Oceanography	130,625	5.41%	16,191	20,239	-	-	-	-
	Psychology	146,557	6.07%	18,166	22,707	-	-	-	-
	Physics	199,083	8.25%	24,677	30,846	-	-	-	-
	Computer Science	163,407	6.77%	20,255	25,318	-	-	-	-
Total		\$ 1,433,268	59.36%	\$ 177,657	\$ 222,070	\$ 177,657	\$ 577,383	\$ 310,899	\$ 888,282
Other	Office of Research	81,654	0.00%	-	-	-	-	-	-
	Office of Distance Learning	11,335	3.38%	10,121	12,651	-	-	-	-
	ODU Business Gateway	9,271	0.47%	1,405	1,756	-	-	-	-
	Student Services	15,933	0.38%	1,149	1,437	-	-	-	-
	Virginia Tidewater Consortium	10,108	0.66%	1,975	2,469	-	-	-	-
	Other ODU Units		0.42%	1,253	1,566	-	-	-	-
Total		\$ 128,301	5.32%	\$ 15,903	\$ 19,879	\$ 15,903	\$ 51,686	\$ 27,832	\$ 79,518
Grand	Total	\$ 2,413,794	100.00%	\$ 299,195	\$ 373,994	\$ 299,195	\$ 972,384	\$ 523,692	\$ 1,495,976

Total Indirect Cost Recoveries	\$ 2,413,794
Less: Allocation Base	\$ -
	\$ 2,413,794