




Old Dominion University Research Foundation

To: Distribution

From: Julian F. Facenda 
Director of Finance

Date: September 24, 2007

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended June 30, 2007

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended June 30, 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 actual expenditures incurred 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 31% of University indirect cost recoveries for the current six-month allocation period and 29% of total indirect cost recoveries. For the entire fiscal year 2007, Research Foundation's operations represented 32% 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 \$96,255, 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
For the Six-month Period Ended June 30, 2007

Contents:

Summaries

Combined Summary of Traditional, Non-Traditional and Affiliated Allocation Methods

Summary schedule of direct and indirect cost recoveries and recovery rates for the six-month period ended June 30, 2007

Summary schedule of direct and indirect cost recoveries and recovery rates for the fiscal year ended June 30, 2007

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 June 30, 2007, December 31, 2006, and prior fiscal year

Schedule 2

Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended June 30, 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 June 30, 2007

Section 2

Non-Traditional Allocation and Affiliated Method

Schedule 1

Summary of Non-Traditional and Affiliated Allocation Method - Direct and indirect cost recoveries and recovery rates for the six-month periods ended June 30, 2007, December 31, 2006 and prior fiscal year

Schedule 2

Non-Traditional and Affiliated Allocation Method - Indirect Cost Allocations to centers, self-supporting research positions and other affiliated units for the six-month period ended June 30, 2007

Schedule 3

Non-Traditional and Affiliated 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,

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 June 30, 2007

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, NON-TRADITIONAL AND AFFILIATED ALLOCATION METHODS
SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 06/30/07

PERIOD	SIX-MONTH TOTAL 6/30/2006	TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION	AFFILIATED ALLOCATION				
DIRECT COST RECOVERIES	\$ 18,108,297	84%	\$ 9,421,878	83%	\$ 3,504,699	79%	\$ 5,181,720	90%
INDIRECT COST RECOVERIES	3,476,237	16%	1,954,812	17%	938,111	21%	583,314	10%
TOTAL RECOVERIES	\$ 21,584,534	100%	\$ 11,376,690	100%	\$ 4,442,810	100%	\$ 5,765,034	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	\$ 2,826,826	81%	\$ 1,916,737	96%	\$ 910,089	97%	\$ -	0%
SELF-SUPPORTING RESEARCH POSITIONS	28,022	1%	-	0%	28,022	3%	-	0%
OTHER AFFILIATED ACTIVITIES	583,314	17%	-	0%	-	0%	583,314	100%
TAC FEE	38,075	1%	38,075	2%	-	0%	-	0%
TOTAL INDIRECT COST RECOVERIES	\$ 3,476,237	100%	\$ 1,954,812	100%	\$ 938,111	100%	\$ 583,314	100%
EFFECTIVE OVERALL IDC RATE	19.20%		20.75%		26.77%		11.26%	
EFFECTIVE FOUNDATION OVERHEAD RATE	5.64%		6.40%		8.26%		2.48%	
EFFECTIVE UNIVERSITY OVERHEAD RATE	13.56%		14.34%		18.51%		8.78%	
DISTRIBUTION OF IDC RECOVERIES:								
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,021,237	29%	\$ 603,287	31%	\$ 289,517	31%	\$ 128,433	22%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	2,455,000	71%	1,351,525	69%	648,594	69%	454,881	78%
TOTAL DISTRIBUTION	\$ 3,476,237	100%	\$ 1,954,812	100%	\$ 938,111	100%	\$ 583,314	100%
ODU AND AFFILIATED DISTRIBUTION								
ALLOCATED TO:								
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 1,332,835	38%	\$ 753,309	38%	\$ 579,527	62%	\$ -	0%
OFFICE OF RESEARCH	405,628	12%	405,628	21%	-	0%	-	0%
SELF-SUPPORTING RESEARCH POSITIONS	-	0%	-	0%	-	0%	-	0%
OTHER AFFILIATED ACTIVITIES	454,881	13%	-	0%	-	0%	454,881	78%
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	2,193,345	63%	1,158,937	59%	579,527	62%	454,881	78%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:								
MANDATED RETURN TO STATE	144,483	4%	97,630	5%	46,853	5%	-	0%
INTELLECTUAL PROPERTY FUND	79,097	2%	56,883	3%	22,214	2%	-	0%
TAC FEE	38,075	1%	38,075	2%	-	0%	-	0%
SUBTOTAL: OTHER	261,655	7%	192,588	10%	69,067	7%	-	0%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 2,455,000	70%	\$ 1,351,525	69%	\$ 648,594	69%	\$ 454,881	78%

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
FISCAL YEAR ENDED 06/30/07

PERIOD	FY 07		TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION	AFFILIATED ALLOCATION
	TOTAL	% of Total IDC			
DIRECT COST RECOVERIES	\$ 34,118,692	84%	\$ 18,128,745	\$ 7,511,562	\$ 8,478,385
INDIRECT COST RECOVERIES	6,716,962	16%	3,642,023	2,001,716	1,073,223
TOTAL RECOVERIES	\$ 40,835,654	100%	\$ 21,770,768	\$ 9,513,278	\$ 9,551,608
INDIRECT COST RECOVERIES AND ALLOCATION					
INDIRECT COST RECOVERIES:		% of Total IDC		% of Total IDC	% of Total IDC
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 5,520,011	82%	\$ 3,569,573	\$ 1,950,438	\$ -
SELF-SUPPORTING RESEARCH POSITIONS	51,278	1%	-	51,278	-
OTHER AFFILIATED ACTIVITIES	1,073,223	16%	-	-	1,073,223
VAI/PDC FEE	72,450	1%	72,450	-	-
TOTAL INDIRECT COST RECOVERIES	\$ 6,716,962	100%	\$ 3,642,023	\$ 2,001,716	\$ 1,073,223
EFFECTIVE OVERALL IDC RATE	19.69%		20.09%	26.65%	12.86%
EFFECTIVE FOUNDATION OVERHEAD RATE	6.25%		6.78%	9.11%	2.58%
EFFECTIVE UNIVERSITY OVERHEAD RATE	13.44%		13.31%	17.54%	10.08%
DISTRIBUTION OF IDC RECOVERIES:					
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 2,131,828	32%	\$ 1,229,098	\$ 684,023	\$ 218,707
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	4,585,133	68%	2,412,925	1,317,692	854,516
TOTAL DISTRIBUTION	\$ 6,716,961	100%	\$ 3,642,023	\$ 2,001,715	\$ 1,073,223
ODU AND AFFILIATED DISTRIBUTION					
ALLOCATED TO :					
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 2,466,737	37%	\$ 1,329,493	\$ 1,137,244	\$ -
OFFICE OF RESEARCH	715,881	11%	715,881	-	-
SELF-SUPPORTING RESEARCH POSITIONS	30,165	0%	-	30,165	-
OTHER AFFILIATED ACTIVITIES	854,516	13%	-	-	854,516
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	4,067,299	61%	2,045,374	1,167,409	854,516
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:					
MANDATED RETURN TO STATE	289,964	4%	186,248	102,716	-
INTELLECTUAL PROPERTY FUND	156,420	2%	108,853	47,567	-
VAI/PDC FEE	72,450	2%	72,450	-	-
SUBTOTAL: OTHER	517,834	8%	367,551	150,283	-
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 4,585,133	69%	\$ 2,412,925	\$ 1,317,692	\$ 854,516

**Old Dominion University Research Foundation
Indirect Cost Allocation Report
For the Six-month Period Ended June 30, 2007**

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 June 30, 2007, December 31, 2006 and prior fiscal year
Schedule 2	Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended June 30, 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 June 30, 2007

**TRADITIONAL ALLOCATION METHOD
SCHEDULE 1**

OLD DOMINION UNIVERSITY RESEARCH FOUNDATION

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIODS ENDING 06/30/07, 12/31/06 AND PRIOR FISCAL YEAR**

PERIOD	1/1/2007 6/30/2007		7/1/2006 12/31/2006		TOTAL FY07	TOTAL FY 06
	\$	% of Total IDC	\$	% of Total IDC		
DIRECT COST RECOVERIES	9,421,878	83%	8,706,867	84%	18,128,745	16,758,943
INDIRECT COST RECOVERIES	1,954,812	17%	1,687,211	16%	3,642,023	3,301,857
TOTAL RECOVERIES	\$ 11,376,690	100%	\$ 10,394,078	100%	\$ 21,770,768	\$ 20,060,800
TRADITIONAL ALLOCATION METHOD						
INDIRECT COST RECOVERIES:		% of Total IDC		% of Total IDC		% of Total IDC
DEPARTMENTAL GENERATED PROJECTS	1,916,737	99%	1,652,836	98%	3,569,573	5,222,409
VATPDC FEE	38,075	2%	34,375	2%	72,450	106,825
TOTAL INDIRECT COST RECOVERIES	\$ 1,954,812	100%	\$ 1,687,211	100%	\$ 3,642,023	\$ 5,329,234
EFFECTIVE OVERALL IDC RATE	20.75%		19.38%		20.09%	19.70%
EFFECTIVE FOUNDATION OVERHEAD RATE	6.40%		7.19%		6.78%	11.07%
EFFECTIVE UNIVERSITY OVERHEAD RATE	14.34%		12.19%		13.31%	13.01%
DISTRIBUTION OF IDC RECOVERIES:						
To: RESEARCH FOUNDATION FOR OPERATIONS	603,287	31%	625,811	37%	1,229,098	1,854,909
To: ODU (See Detail Below)	1,351,525	69%	1,061,400	63%	2,412,925	2,180,477
TOTAL DISTRIBUTION	\$ 1,954,812	100%	\$ 1,687,211	100%	\$ 3,642,023	\$ 4,035,386
ODU DISTRIBUTION						
ALLOCATED TO :						
COLLEGES / DEPARTMENTS	753,309	38%	576,184	34%	1,329,493	1,246,959
OFFICE OF RESEARCH	405,628	21%	310,253	18%	715,881	671,439
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	1,158,937	59%	886,437	52%	2,045,374	1,918,398
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:						
MANDATED RETURN TO STATE	97,630	5%	88,618	5%	186,248	152,550
INTELLECTUAL PROPERTY FUND	56,883	3%	51,970	3%	108,853	100,304
VATPDC FEE	38,075	2%	34,375	2%	72,450	9,225
OFFICE OF RESEARCH - COST SHARE	-	0%	-	0%	-	-
SUBTOTAL: OTHER	192,588	10%	174,963	10%	367,551	262,079
TOTAL IDC DISTRIBUTED TO ODU	\$ 1,351,525	69%	\$ 1,061,400	62%	\$ 2,412,925	\$ 2,180,477

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING JUNE 30, 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	449	0.02%	136	-	-	-	-	
	History	1,323	0.07%	400	-	-	-	-	
	Political Science and Geography	6,842	0.36%	2,069	-	-	-	-	
	Sociology and Criminal Justice	27,809	1.45%	8,407	-	-	-	-	
	Interdisciplinary Studies	-	0.00%	-	-	-	-	-	
	Social Science Research Center	-	0.00%	-	-	-	-	-	
	Total	College of Arts and Letters	\$ 36,423	1.90%	\$ 11,012	\$ 3,305	\$ 14,317	\$ 7,712	\$ 22,029
College of Business and Public Administration	Economics	1,656	0.09%	501	-	-	-	-	
	Total	\$ 1,656	0.09%	\$ 501	\$ 150	\$ 651	\$ 350	\$ 1,001	
Darden College of Education	Dean's Office	21,127	1.10%	6,387	-	-	-	-	
	Educational Curriculum and Instruction	26,136	1.36%	7,901	-	-	-	-	
	Occupational/Technical Studies	20,712	1.08%	6,262	-	-	-	-	
	Exercise Science, Physical Education and Recreation	3,347	0.17%	1,012	-	-	-	-	
	Early Childhood, Speech Language, Pathology, Special Education	74,885	3.91%	22,639	-	-	-	-	
	Educational Leadership & Counseling	17,838	0.93%	5,393	-	-	-	-	
	Total	Darden College of Education	\$ 164,045	8.56%	\$ 49,594	\$ 14,878	\$ 64,472	\$ 34,716	\$ 99,188
	College of Engineering	Dean's Office	42,148	2.20%	12,742	-	-	-	-
Civil and Environmental Engineering		56,505	2.95%	17,093	-	-	-	-	
Electrical and Computer Engineering		208,891	10.90%	63,152	-	-	-	-	
Mechanical Engineering		66,102	3.45%	19,994	-	-	-	-	
Engineering Technology		22,637	1.18%	6,844	-	-	-	-	
Engineering Management		20,969	1.09%	6,339	-	-	-	-	
Aerospace Engineering		63,601	3.32%	19,228	-	-	-	-	
Virginia Applied Technology & Professional Development Center		-	0.00%	-	-	-	-	-	
VATPDC - Special Fee		38,075	N/A	-	-	-	-	-	
Total		College of Engineering	\$ 518,928	25.09%	\$ 145,372	\$ 43,611	\$ 188,983	\$ 101,760	\$ 290,743