



Old Dominion University Research Foundation

To: Distribution

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

Date: August 18, 2008

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended June 30, 2008

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended June 30, 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 Professional 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 29% of indirect cost recoveries for the current six-month allocation period and 31% of total indirect cost recoveries for the entire fiscal year ended June 30, 2008.
- 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 \$91,381, determined at .5% of total University cost recoveries, and has been allocated proportionately to both allocation models. This represents 3% of University 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, 2008

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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 06/30/08**

PERIOD	SIX-MONTH TOTAL 6/30/2008		TRADITIONAL ALLOCATION		NON-TRADITIONAL ALLOCATION		AFFILIATED ALLOCATION	
	\$	% of Total IDC	\$	% of Total IDC	\$	% of Total IDC	\$	% of Total IDC
DIRECT COST RECOVERIES	\$ 19,070,542	84%	\$ 10,657,994	83%	\$ 4,388,210	80%	\$ 4,044,338	91%
INDIRECT COST RECOVERIES	\$ 3,652,945	16%	\$ 2,153,829	17%	\$ 1,096,261	20%	\$ 402,855	9%
TOTAL RECOVERIES	\$ 22,723,487	100%	\$ 12,811,823	100%	\$ 5,484,471	100%	\$ 4,447,193	100%
INDIRECT COST RECOVERIES AND ALLOCATION								
INDIRECT COST RECOVERIES:	\$ 3,185,144	86%	\$ 2,096,584	97%	\$ 1,054,433	96%	\$ 14,127	4%
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	41,828	1%	-	0%	41,828	4%	-	0%
SELF-SUPPORTING RESEARCH POSITIONS	388,728	11%	-	0%	-	0%	388,728	96%
OTHER AFFILIATED ACTIVITIES	57,245	2%	57,245	3%	-	0%	-	0%
VATPDC FEE	-	-	-	-	-	-	-	-
TOTAL INDIRECT COST RECOVERIES	\$ 3,652,945	100%	\$ 2,153,829	100%	\$ 1,096,261	100%	\$ 402,855	100%
EFFECTIVE OVERALL IDC RATE	19.15%		20.21%		25.10%		9.96%	
EFFECTIVE FOUNDATION OVERHEAD RATE	5.57%		5.92%		7.35%		2.73%	
EFFECTIVE UNIVERSITY OVERHEAD RATE	13.59%		14.29%		17.75%		7.23%	
DISTRIBUTION OF IDC RECOVERIES:								
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,061,768	29%	\$ 650,509	29%	\$ 320,919	29%	\$ 110,340	27%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	\$ 2,591,177	71%	\$ 1,523,320	71%	\$ 775,342	71%	\$ 292,515	73%
TOTAL DISTRIBUTION	\$ 3,652,945	100%	\$ 2,153,829	100%	\$ 1,096,261	100%	\$ 402,855	100%
ODU AND AFFILIATED DISTRIBUTION								
ALLOCATED TO :								
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 1,530,861	42%	\$ 849,074	40%	\$ 672,604	62%	\$ 9,163	2%
OFFICE OF RESEARCH	457,194	13%	457,194	21%	-	0%	-	0%
SELF-SUPPORTING RESEARCH POSITIONS	26,682	1%	-	0%	26,682	2%	-	0%
OTHER AFFILIATED ACTIVITIES	283,332	8%	-	0%	-	0%	283,332	71%
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	2,298,069	64%	1,306,268	61%	699,286	64%	292,515	73%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:								
MANDATED RETURN TO STATE	144,482	4%	95,748	4%	48,734	5%	-	0%
INTELLECTUAL PROPERTY FUND	91,381	3%	64,059	3%	27,322	2%	-	0%
VATPDC FEE	57,245	2%	57,245	3%	-	0%	-	0%
SUBTOTAL: OTHER	293,108	9%	217,052	10%	76,056	7%	-	0%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 2,591,177	73%	\$ 1,523,320	71%	\$ 775,342	71%	\$ 292,515	73%

**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 06/30/08**

PERIOD	FY 08 TOTAL		TRADITIONAL ALLOCATION		NON-TRADITIONAL ALLOCATION		AFFILIATED ALLOCATION		
DIRECT COST RECOVERIES	\$	36,505,930	83%	\$	20,810,200	83%	\$	7,143,691	90%
INDIRECT COST RECOVERIES		7,270,268	17%		4,242,136	17%		2,242,633	21%
TOTAL RECOVERIES	\$	43,776,198	100%	\$	25,052,336	100%	\$	10,794,672	100%
INDIRECT COST RECOVERIES AND ALLOCATION			%of Total IDC		%of Total IDC			%of Total IDC	
INDIRECT COST RECOVERIES:									
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$	6,368,692	88%	\$	4,159,566	98%	\$	2,167,764	97%
SELF-SUPPORTING RESEARCH POSITIONS		74,869	1%		-	0%		74,869	3%
OTHER AFFILIATED ACTIVITIES		744,137	10%		-	0%		744,137	95%
VATPDC FEE		82,570	1%		82,570	2%		-	0%
TOTAL INDIRECT COST RECOVERIES	\$	7,270,268	100%	\$	4,242,136	100%	\$	2,242,633	100%
EFFECTIVE OVERALL IDC RATE		19.92%			20.38%			26.22%	11.00%
EFFECTIVE FOUNDATION OVERHEAD RATE		6.15%			6.40%			8.26%	2.89%
EFFECTIVE UNIVERSITY OVERHEAD RATE		13.77%			13.98%			17.96%	8.11%
DISTRIBUTION OF IDC RECOVERIES:									
To: RESEARCH FOUNDATION FOR OPERATIONS	\$	2,245,067	31%	\$	1,332,599	31%	\$	706,330	31%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)		5,025,201	69%		2,909,537	69%		1,536,303	69%
TOTAL DISTRIBUTION	\$	7,270,268	100%	\$	4,242,136	100%	\$	2,242,633	100%
ODU AND AFFILIATED DISTRIBUTION									
ALLOCATED TO :									
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$	2,985,318	41%	\$	1,633,242	39%	\$	1,336,020	61%
OFFICE OF RESEARCH		879,438	12%		879,438	21%		-	0%
SELF-SUPPORTING RESEARCH POSITIONS		46,371	1%		-	0%		46,371	2%
OTHER AFFILIATED ACTIVITIES		553,305	8%		-	0%		-	0%
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	\$	4,474,432	62%	\$	2,512,680	60%	\$	1,382,391	63%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:									
MANDATED RETURN TO STATE		288,964	4%		189,025	4%		99,939	4%
INTELLECTUAL PROPERTY FUND		179,235	2%		125,252	3%		53,973	2%
VATPDC FEE		82,570	1%		82,570	2%		-	0%
SUBTOTAL: OTHER	\$	550,769	7%	\$	396,857	9%	\$	153,912	6%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$	5,025,201	69%	\$	2,909,537	69%	\$	1,536,303	69%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$	5,025,201	69%	\$	2,909,537	69%	\$	1,536,303	69%

Old Dominion University Research Foundation

Indirect Cost Allocation Report

For the Six-month Period Ended June 30, 2008

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, 2008, December 31, 2007 and prior fiscal year

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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 06/30/2008, 12/31/07 AND PRIOR FISCAL YEAR**

PERIOD	11/1/2008		7/1/2007		TOTAL		TOTAL	
	6/30/2008		12/31/2007		FY08	FY07		
DIRECT COST RECOVERIES	\$ 10,657,994	83%	\$ 10,152,206	83%	\$ 20,810,200	\$ 18,128,745	83%	
INDIRECT COST RECOVERIES	2,153,829	17%	2,088,307	17%	4,242,136	3,642,023	17%	
TOTAL RECOVERIES	\$ 12,811,823	100%	\$ 12,240,513	100%	\$ 25,052,336	\$ 21,770,768	100%	
TRADITIONAL ALLOCATION METHOD								
		%of		%of			%of	
	Total		Total		Total	Total	Total	
	IDC		IDC		IDC	IDC	IDC	
INDIRECT COST RECOVERIES:								
DEPARTMENTAL GENERATED PROJECTS	\$ 2,086,584	97%	\$ 2,062,982	99%	\$ 4,159,566	\$ 3,569,573	98%	
VATPDC FEE	57,245	3%	25,325	1%	82,570	72,450	2%	
TOTAL INDIRECT COST RECOVERIES	\$ 2,153,829	100%	\$ 2,088,307	100%	\$ 4,242,136	\$ 3,642,023	100%	
EFFECTIVE OVERALL IDC RATE	20.21%		20.57%		20.38%	20.09%		
EFFECTIVE FOUNDATION OVERHEAD RATE	6.92%		6.92%		6.40%	6.78%		
EFFECTIVE UNIVERSITY OVERHEAD RATE	14.29%		13.65%		13.98%	13.31%		
DISTRIBUTION OF IDC RECOVERIES:								
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 630,509	29%	\$ 702,090	34%	\$ 1,332,599	\$ 1,229,098	34%	
To: ODU (See Detail Below)	1,523,320	71%	1,386,217	66%	2,909,537	2,412,925	66%	
TOTAL DISTRIBUTION	\$ 2,153,829	100%	\$ 2,088,307	100%	\$ 4,242,136	\$ 3,642,023	100%	
ODU DISTRIBUTION								
ALLOCATED TO :								
COLLEGES / DEPARTMENTS	\$ 849,074	40%	\$ 784,168	38%	\$ 1,633,242	\$ 1,329,493	36%	
OFFICE OF RESEARCH	457,194	21%	422,244	20%	879,438	715,881	20%	
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	1,306,268	61%	1,206,412	58%	2,512,680	2,045,374	56%	
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:								
MANDATED RETURN TO STATE	95,748	4%	93,277	4%	189,025	186,248	5%	
INTELLECTUAL PROPERTY FUND	64,059	3%	61,203	3%	125,262	108,853	3%	
VATPDC FEE	57,245	3%	25,325	1%	82,570	72,450	2%	
SUBTOTAL: OTHER	217,052	10%	179,805	8%	396,857	367,551	10%	
TOTAL IDC DISTRIBUTED TO ODU	\$ 1,523,320	71%	\$ 1,386,217	66%	\$ 2,909,537	\$ 2,412,925	66%	

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING JUNE 30, 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	
				\$ 653,134	\$ 195,940	\$ 849,074	\$ 457,194	\$ 1,306,268	
College of Arts and Letters	Foreign Languages & Literatures	605	0.03%	189					
	History	1,807	0.09%	563					
	Music	-	0.00%	-					
	Political Science and Geography	15,752	0.75%	4,907					
	Sociology and Criminal Justice	28,215	1.35%	8,789					
	Social Science Research Center	-	0.00%	-					
Total	College of Arts and Letters	\$ 46,379	2.21%	\$ 14,448	\$ 4,335	\$ 18,783	\$ 10,114	\$ 28,897	
College of Business and Public Administration	Information Technology and Decision Sciences	12,248	0.58%	3,816					
	Business Administration	110	0.01%	33					
	Economics	12,422	0.59%	3,870					
	Total	College of Business and Public Administration	\$ 24,780	1.18%	\$ 7,719	\$ 2,316	\$ 10,035	\$ 5,404	\$ 15,439
Darden College of Education	Dean's Office	20,224	0.96%	6,300					
	Educational Curriculum and Instruction	44,570	2.13%	13,884					
	Occupational/Technical Studies	3,293	0.16%	1,026					
	Exercise Science, Physical Education and Recreation	18,668	0.89%	5,816					
	Early Childhood, Speech Language, Pathology, Special Education	93,665	4.47%	29,179					
	Educational Leadership & Counseling	1,235	0.06%	385					
	Total	Darden College of Education	\$ 181,655	8.66%	\$ 56,590	\$ 16,977	\$ 73,567	\$ 39,613	\$ 113,180
	College of Engineering	Dean's Office	10,544	0.50%	3,285				
		Civil and Environmental Engineering	58,176	2.77%	18,123				
		Electrical and Computer Engineering	167,172	7.97%	52,077				
Mechanical Engineering		72,927	3.48%	22,719					
Engineering Technology		36,711	1.75%	11,436					
Engineering Management		83,540	3.98%	26,025					
Aerospace Engineering		54,989	2.62%	17,130					
Virginia Applied Technology & Professional Development Center		8,683	0.41%	2,705					
VATPDC - Special Fee		57,245	N/A	N/A					
Total		College of Engineering	\$ 549,987	23.50%	\$ 153,500	\$ 46,050	\$ 199,550	\$ 107,450	\$ 307,000