




Old Dominion University Research Foundation

To: Distribution

From: Julian F. Facenda 
Director of Finance

Date: September 2, 2009

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended June 30, 2009

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended June 30, 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 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 30% of indirect cost recoveries for the current six-month allocation period and 33% of total indirect cost recoveries for the entire fiscal year ended June 30, 2009.
- The overall effective IDC rate for the current six-month period of 15.58% is somewhat skewed due to a significant increase in subcontracted expenditures, not subject to indirect cost recovery in the affiliated allocation. The overall effective IDC rate for the University activity in the Traditional and Non-traditional models is 23.6% for the current period and 22.3% for the entire fiscal year.
- 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, 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 06/30/09**

PERIOD	SIX MONTH TOTAL 6/30/2009		TRADITIONAL ALLOCATION		NON-TRADITIONAL ALLOCATION		AFFILIATED ALLOCATION					
DIRECT COST RECOVERIES	\$	23,308,087	87%	\$	10,228,932	93%	\$	4,178,508	77%	\$	8,900,657	98%
INDIRECT COST RECOVERIES		3,631,891	13%		2,156,408	17%		1,249,856	23%		225,627	2%
TOTAL RECOVERIES	\$	26,939,988	100%	\$	12,385,340	100%	\$	5,428,364	100%	\$	9,126,284	100%
			% of Total IDC			% of Total IDC			% of Total IDC			% of Total IDC
INDIRECT COST RECOVERIES AND ALLOCATION												
INDIRECT COST RECOVERIES:												
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$	3,253,521	90%	\$	2,044,129	95%	\$	1,192,814	95%	\$	26,578	12%
SELF-SUPPORTING RESEARCH POSITIONS		57,042	2%		-	0%		57,042	5%		-	0%
OTHER AFFILIATED ACTIVITIES		199,049	5%		-	0%		-	0%		199,049	88%
VATPDC FEE		112,279	3%		112,279	5%		-	0%		-	0%
TOTAL INDIRECT COST RECOVERIES	\$	3,631,891	100%	\$	2,156,408	100%	\$	1,249,856	100%	\$	225,627	100%
EFFECTIVE OVERALL IDC RATE		15.58%			21.08%			29.91%			2.53%	
EFFECTIVE FOUNDATION OVERHEAD RATE		4.87%			6.29%			8.91%			1.35%	
EFFECTIVE UNIVERSITY OVERHEAD RATE		10.71%			14.79%			21.00%			1.18%	
DISTRIBUTION OF IDC RECOVERIES:												
To: RESEARCH FOUNDATION FOR OPERATIONS	\$	1,135,999	31%	\$	643,202	30%	\$	372,313	30%	\$	120,484	53%
To: ODU ACADEMIC AND AFFILIATED UNITS. (See Detail Below)		2,495,892	69%		1,513,206	70%		877,543	70%		105,143	47%
TOTAL DISTRIBUTION	\$	3,631,891	100%	\$	2,156,408	100%	\$	1,249,856	100%	\$	225,627	100%
ODU AND AFFILIATED DISTRIBUTION												
ALLOCATED TO:												
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$	1,589,207	45%	\$	810,868	39%	\$	761,063	61%	\$	17,276	8%
OFFICE OF RESEARCH		436,621	12%		436,621	20%		-	0%		-	0%
SELF-SUPPORTING RESEARCH POSITIONS		36,395	1%		-	0%		36,395	3%		-	0%
OTHER AFFILIATED ACTIVITIES		67,867	2%		-	0%		-	0%		67,867	39%
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:	\$	2,150,090	60%	\$	1,247,489	59%	\$	797,458	64%	\$	105,143	47%
MANDATED RETURN TO STATE		144,482	4%		91,511	4%		52,971	4%		-	0%
INTELLECTUAL PROPERTY FUND		89,041	2%		61,927	3%		27,114	2%		-	0%
VATPDC FEE		112,279	3%		112,279	4%		-	0%		-	0%
SUBTOTAL - OTHER	\$	345,802	9%	\$	265,717	11%	\$	80,085	6%	\$	-	0%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$	2,495,892	69%	\$	1,513,206	70%	\$	877,543	70%	\$	105,143	47%

**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 06/30/09**

PERIOD	FY 09 TOTAL		TRADITIONAL ALLOCATION		NON-TRADITIONAL ALLOCATION		AFFILIATED ALLOCATION					
DIRECT COST RECOVERIES	\$	42,212,987	86%	\$	20,529,891	83%	\$	8,892,445	79%	\$	12,790,551	97%
INDIRECT COST RECOVERIES		6,998,426	14%		4,239,654	17%		2,322,626	21%		436,146	3%
TOTAL RECOVERIES	\$	49,211,413	100%	\$	24,769,545	100%	\$	11,215,071	100%	\$	13,226,697	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	\$	6,326,756	91%	\$	4,034,096	95%	\$	2,233,808	96%	\$	58,852	13%
SELF-SUPPORTING RESEARCH POSITIONS		88,818	1%		-	0%		88,818	4%		-	0%
OTHER AFFILIATED ACTIVITIES		377,294	5%		-	0%		-	0%		377,294	87%
VATPDC FEE		205,558	3%		205,558	5%		-	0%		-	0%
TOTAL INDIRECT COST RECOVERIES	\$	6,998,426	100%	\$	4,239,654	100%	\$	2,322,626	100%	\$	436,146	100%
EFFECTIVE OVERALL IDC RATE												
		16.58%			20.65%			26.12%			3.41%	
EFFECTIVE FOUNDATION OVERHEAD RATE												
		5.72%			6.92%			8.69%			1.75%	
EFFECTIVE UNIVERSITY OVERHEAD RATE												
		10.85%			13.73%			17.43%			1.66%	
DISTRIBUTION OF IDC RECOVERIES:												
To: RESEARCH FOUNDATION FOR OPERATIONS	\$	2,416,228	35%	\$	1,419,971	33%	\$	772,311	33%	\$	223,944	51%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)		4,582,200	65%		2,819,683	67%		1,550,315	67%		212,202	49%
TOTAL DISTRIBUTION	\$	6,998,426	100%	\$	4,239,654	100%	\$	2,322,626	100%	\$	436,146	100%
ODU AND AFFILIATED DISTRIBUTION												
ALLOCATED TO:												
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$	2,873,634	41%	\$	1,457,206	36%	\$	1,338,174	59%	\$	38,254	9%
OFFICE OF RESEARCH		806,188	11%		806,188	19%		-	0%		-	0%
SELF-SUPPORTING RESEARCH POSITIONS		54,011	1%		-	0%		54,011	2%		-	0%
OTHER AFFILIATED ACTIVITIES		173,948	2%		-	0%		-	0%		173,948	40%
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS		3,907,781	55%		2,303,394	55%		1,392,185	61%		212,202	49%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:												
MANDATED RETURN TO STATE		288,964	4%		186,862	4%		102,082	4%		-	0%
INTELLECTUAL PROPERTY FUND		179,897	3%		123,849	3%		56,048	2%		-	0%
VATPDC FEE		205,658	3%		205,658	5%		-	0%		-	0%
SUBTOTAL: OTHER		674,419	10%		516,289	12%		158,130	6%		-	0%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$	4,582,200	65%	\$	2,819,683	67%	\$	1,550,315	67%	\$	212,202	49%

Old Dominion University Research Foundation

Indirect Cost Allocation Report

For the Six-month Period Ended June 30, 2009

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, 2009, December 31, 2008 and prior fiscal year
Schedule 2	Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended June 30, 2009
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, 2009

SCHEDULE 2
 OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
 ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
 SIX MONTH PERIOD ENDING JUNE 30, 2009

College	Department	INDIRECT COST RECOVERY	Based on Department IDC Productivity 50%		Based on College IDC Productivity 15%		Office of Research 35%	TOTAL ALLOCATED
			Percentage of Allocation Base	\$	Percentage of Allocation Base	\$		
College of Arts and Letters	History	737	0.04%	225				
	Music	-	0.00%	-				
	Political Science and Geography	1,157	0.06%	353				
	Sociology and Criminal Justice	20,934	1.02%	6,388				
Total		\$ 22,828	1.12%	\$ 6,966	2,090	9,056	\$ 4,876	\$ 13,932
College of Business and Public Administration	Information Technology and Decision Sciences	10,597	0.52%	3,233				
	Business Administration	789	0.04%	241				
	Economics	10,143	0.50%	3,095				
Total		\$ 21,529	1.05%	\$ 6,569	1,971	8,540	\$ 4,598	\$ 13,138
Darden College of Education	Dean's Office	27,181	1.33%	8,294				
	Educational Curriculum and Instruction	39,867	1.95%	12,165				
	Occupational/Technical Studies	7,990	0.39%	2,438				
	Exercise Science, Physical Education and Recreation	23,991	1.17%	7,321				
	Early Childhood, Speech Language, Pathology, Special Education	103,671	5.07%	31,634				
	Educational Leadership & Counseling	16,380	0.80%	4,998				
Total		\$ 219,080	10.72%	\$ 66,850	20,055	86,905	\$ 46,795	\$ 133,700
College of Engineering	Dean's Office	12,610	0.62%	3,848				
	Civil and Environmental Engineering	42,914	2.10%	13,095				
	Electrical and Computer Engineering	142,095	6.95%	43,359				
	Mechanical Engineering	51,416	2.52%	15,689				
	Engineering Technology	41,995	2.05%	12,814				
	Engineering Management	186,651	9.13%	56,955				
	Aerospace Engineering	106,089	5.19%	32,372				
	Virginia Applied Technology & Professional Development Center	11,352	0.56%	3,464				
	VATPDC - Special Fee	112,279	N/A	N/A				
Total		\$ 707,401	29.11%	\$ 181,595	54,478	236,073	\$ 127,117	\$ 363,190

SCHEDULE 2
 OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
 ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
 SIX MONTH PERIOD ENDING JUNE 30, 2009

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Department IDC Productivity 50%		Based on College Productivity 15%		College Allocation	Office of Research 35%	TOTAL ALLOCATED
				\$	%	\$	%			
College of Health Sciences	Community and Environmental Health	9,612	0.47%	2,933						
	Dental Hygiene	4,230	0.21%	1,291						
	Nursing	18,910	0.93%	5,770						
	Medical Laboratory and Radiation Sciences	675	0.03%	206						
	Physical Therapy	3,161	0.15%	965						
Total		\$ 36,588	1.79%	\$ 11,165	\$ 3,349	\$ 14,514	\$ 7,815	\$ 22,329		
College of Sciences	Biological Sciences	160,220	7.84%	48,890						
	Chemistry and Biochemistry	123,569	6.05%	37,706						
	Mathematics and Statistics	63,873	3.12%	19,490						
	Ocean, Earth and Atmospheric Sciences	322,248	15.76%	98,331						
	Center for Coastal Physical Oceanography	109,698	5.37%	33,473						
	Psychology	62,651	3.06%	19,117						
	Physics	163,245	7.99%	49,813						
	Computer Science	100,228	4.90%	30,583						
	Total		\$ 1,105,732	54.09%	\$ 337,403	\$ 101,221	\$ 438,624	\$ 236,182	\$ 674,806	
	Other	Office of Research	-	0.00%	-					
Office of Distance Learning		4,839	0.24%	1,476						
Virginia Tidewater Consortium		16,280	0.80%	4,968						
Other ODU Units		22,131	1.08%	6,753						
Total		\$ 43,250	2.12%	\$ 13,197	\$ 3,959	\$ 17,156	\$ 9,238	\$ 26,394		
Grand Total		\$ 2,156,408	100.00%	\$ 623,745	\$ 187,123	\$ 810,868	\$ 436,621	\$ 1,247,489		

Total Indirect Cost Recoveries	\$ 2,156,408
Less: VATPDC Special Fee	\$ (112,279)
Allocation Base	\$ 2,044,129