




Old Dominion University Research Foundation

To: Distribution

From: Julian F. Facenda
Director of Finance 

Date: August 23, 2010

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended June 30, 2010

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended June 30, 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 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 Traditional Allocation reflects the recently approved change in the distribution of funds. This allocation method 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
- The overall effective IDC rate for the current six-month period of 10.86% 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 22.29% for the current period and 22.13% for the entire fiscal year.
- Total Sponsored Program Expenditures were \$38.3 million for the six-month period and \$68.2 million for the entire fiscal year.

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, 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 06/30/10**

| PERIOD | SIX-MONTH TOTAL 6/30/2010 | | TRADITIONAL ALLOCATION | | NON-TRADITIONAL ALLOCATION | | AFFILIATED ALLOCATION | |
|--|------------------------------|----------------|---------------------------|----------------|-------------------------------|----------------|--------------------------|----------------|
| | \$ | % | \$ | % | \$ | % | \$ | % |
| DIRECT COST RECOVERIES | \$ 34,539,738 | 90% | \$ 11,497,810 | 84% | \$ 3,505,306 | 76% | \$ 19,536,622 | 98% |
| INDIRECT COST RECOVERIES | \$ 3,749,659 | 10% | \$ 2,221,936 | 16% | \$ 1,122,478 | 24% | \$ 405,245 | 2% |
| TOTAL RECOVERIES | \$ 38,289,397 | 100% | \$ 13,719,746 | 100% | \$ 4,627,784 | 100% | \$ 19,941,867 | 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 | \$ 3,340,853 | 89% | \$ 2,205,936 | 99% | \$ 1,113,289 | 89% | \$ 21,628 | 5% |
| SELF-SUPPORTING RESEARCH POSITIONS | 9,189 | 0% | - | 0% | 9,189 | 1% | - | 0% |
| OTHER AFFILIATED ACTIVITIES | 383,617 | 10% | - | 0% | - | 0% | 383,617 | 95% |
| VATPDC FEE | 16,000 | 1% | 16,000 | 1% | - | 0% | - | 0% |
| TOTAL INDIRECT COST RECOVERIES | \$ 3,749,659 | 100% | \$ 2,221,936 | 100% | \$ 1,122,478 | 100% | \$ 405,245 | 100% |
| EFFECTIVE OVERALL IDC RATE | 10.86% | | 19.32% | | 32.02% | | 2.07% | |
| EFFECTIVE FOUNDATION OVERHEAD RATE | 3.45% | | 5.92% | | 9.81% | | 0.85% | |
| EFFECTIVE UNIVERSITY OVERHEAD RATE | 7.41% | | 13.40% | | 22.21% | | 1.23% | |
| DISTRIBUTION OF IDC RECOVERIES: | | | | | | | | |
| To: RESEARCH FOUNDATION FOR OPERATIONS | \$ 1,190,305 | 32% | \$ 680,776 | 31% | \$ 343,914 | 31% | \$ 165,615 | 41% |
| To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below) | 2,559,354 | 68% | 1,541,160 | 69% | 778,564 | 69% | 239,630 | 59% |
| TOTAL DISTRIBUTION | \$ 3,749,659 | 100% | \$ 2,221,936 | 100% | \$ 1,122,478 | 100% | \$ 405,245 | 100% |
| ODU AND AFFILIATED DISTRIBUTION | | | | | | | | |
| ALLOCATED TO : | | | | | | | | |
| COLLEGES / ENTERPRISE CENTERS | \$ 987,225 | 27% | \$ 272,114 | 12% | \$ 701,053 | 62% | \$ 14,058 | 3% |
| DEPARTMENTS | 340,143 | 9% | 340,143 | 16% | - | 0% | - | 0% |
| FACULTY AND SELF-SUPPORTING RESEARCH POSITIONS | 277,900 | 7% | 272,114 | 12% | 5,786 | 1% | - | 0% |
| OFFICE OF RESEARCH | 476,200 | 13% | 476,200 | 21% | - | 0% | - | 0% |
| OTHER AFFILIATED ACTIVITIES | 225,572 | 6% | - | 0% | - | 0% | 225,572 | 56% |
| SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS | \$ 2,307,040 | 62% | \$ 1,360,571 | 61% | \$ 706,839 | 63% | \$ 239,630 | 59% |
| OTHER UNIVERSITY DIRECTED DISTRIBUTIONS: | | | | | | | | |
| MANDATED RETURN TO STATE | 144,482 | 4% | 95,990 | 4% | 48,492 | 4% | - | 0% |
| INTELLECTUAL PROPERTY FUND | 91,832 | 2% | 68,599 | 3% | 23,233 | 2% | - | 0% |
| VATPDC FEE | 16,000 | 0% | 16,000 | 1% | - | 0% | - | 0% |
| SUBTOTAL: OTHER | \$ 252,314 | 6% | \$ 180,589 | 8% | \$ 71,725 | 6% | \$ - | 0% |
| TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS | \$ 2,559,354 | 68% | \$ 1,541,160 | 69% | \$ 778,564 | 69% | \$ 239,630 | 59% |

**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 06/30/10**

| PERIOD | FY 10 TOTAL | | TRADITIONAL ALLOCATION | | NON-TRADITIONAL ALLOCATION | | AFFILIATED ALLOCATION | |
|--|----------------------|----------------|------------------------|----------------|----------------------------|----------------|-----------------------|----------------|
| DIRECT COST RECOVERIES | \$ 60,724,304 | 89% | \$ 22,751,889 | 84% | \$ 8,073,621 | 78% | \$ 29,898,794 | 98% |
| INDIRECT COST RECOVERIES | 7,516,265 | 11% | 4,481,695 | 16% | 2,340,534 | 22% | 694,036 | 2% |
| TOTAL RECOVERIES | \$ 68,240,569 | 100% | \$ 27,233,584 | 100% | \$ 10,414,155 | 100% | \$ 30,592,830 | 100% |
| INDIRECT COST RECOVERIES AND ALLOCATION | | | | | | | | |
| INDIRECT COST RECOVERIES: | | % of Total IDC | | % of Total IDC | | % of Total IDC | | % of Total IDC |
| DEPARTMENTAL / ENTERPRISE CENTER PROJECTS | \$ 6,758,534 | 90% | \$ 4,404,865 | 98% | \$ 2,309,677 | 99% | \$ 43,992 | 6% |
| SELF-SUPPORTING RESEARCH POSITIONS | 30,857 | 0% | - | 0% | 30,857 | 1% | - | 0% |
| OTHER AFFILIATED ACTIVITIES | 650,044 | 9% | - | 0% | - | 0% | 650,044 | 94% |
| VATPDC FEE | 76,830 | 1% | 76,830 | 2% | - | 0% | - | 0% |
| TOTAL INDIRECT COST RECOVERIES | \$ 7,516,265 | 100% | \$ 4,481,695 | 100% | \$ 2,340,534 | 100% | \$ 694,036 | 100% |
| EFFECTIVE OVERALL IDC RATE | 12.38% | | 19.70% | | 28.99% | | 2.32% | |
| EFFECTIVE FOUNDATION OVERHEAD RATE | 4.12% | | 6.34% | | 9.35% | | 1.02% | |
| EFFECTIVE UNIVERSITY OVERHEAD RATE | 8.26% | | 13.35% | | 19.64% | | 1.30% | |
| DISTRIBUTION OF IDC RECOVERIES: | | | | | | | | |
| To: RESEARCH FOUNDATION FOR OPERATIONS | \$ 2,502,504 | 33% | \$ 1,443,561 | 32% | \$ 755,071 | 32% | \$ 303,872 | 44% |
| To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below) | 5,013,761 | 67% | 3,038,134 | 68% | 1,585,463 | 68% | 390,164 | 56% |
| TOTAL DISTRIBUTION | \$ 7,516,265 | 100% | \$ 4,481,695 | 100% | \$ 2,340,534 | 100% | \$ 694,036 | 100% |
| ODU AND AFFILIATED DISTRIBUTION | | | | | | | | |
| ALLOCATED TO : | | | | | | | | |
| COLLEGES / ENTERPRISE CENTERS | \$ 2,544,740 | 34% | \$ 1,100,666 | 25% | \$ 1,415,479 | 60% | \$ 28,595 | 4% |
| DEPARTMENTS | 340,143 | 5% | 340,143 | 8% | - | 0% | - | 0% |
| FACULTY AND SELF-SUPPORTING RESEARCH POSITIONS | 290,838 | 4% | 272,114 | 6% | 18,724 | 1% | - | 0% |
| OFFICE OF RESEARCH | 922,344 | 12% | 922,344 | 21% | - | 0% | - | 0% |
| OTHER AFFILIATED ACTIVITIES | 361,569 | 5% | - | 0% | - | 0% | 361,569 | 52% |
| SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS | 4,459,634 | 60% | 2,635,267 | 60% | 1,434,203 | 61% | 390,164 | 56% |
| OTHER UNIVERSITY DIRECTED DISTRIBUTIONS: | | | | | | | | |
| MANDATED RETURN TO STATE | 288,964 | 4% | 189,869 | 4% | 99,095 | 4% | - | 0% |
| INTELLECTUAL PROPERTY FUND | 188,333 | 2% | 136,168 | 2% | 52,165 | 3% | - | 0% |
| VATPDC FEE | 76,830 | 1% | 76,830 | 2% | - | 0% | - | 0% |
| SUBTOTAL: OTHER | 554,127 | 7% | 402,867 | 8% | 151,260 | 7% | - | 0% |
| TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS | \$ 5,013,761 | 67% | \$ 3,038,134 | 68% | \$ 1,585,463 | 68% | \$ 390,164 | 56% |

Old Dominion University Research Foundation
Indirect Cost Allocation Report
For the Six-month Period Ended June 30, 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 June 30, 2010, December 31, 2009 and prior fiscal year

Schedule 2
Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended June 30, 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 June 30, 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 06/30/2010, 12/31/2009 AND PRIOR FISCAL YEAR**

| | 1/1/2010 6/30/2010 | | 7/1/2009 12/31/2009 | | TOTAL FY10 | TOTAL FY09 | |
|--|-----------------------|----------------------|------------------------|----------------------|---------------|----------------------|------|
| DIRECT COST RECOVERIES | \$ 11,497,810 | 84% | \$ 11,254,079 | 83% | \$ 22,751,889 | \$ 20,529,991 | 83% |
| INDIRECT COST RECOVERIES | 2,221,936 | 16% | 2,259,759 | 17% | 4,481,695 | 4,239,654 | 17% |
| TOTAL RECOVERIES | \$ 13,719,746 | 100% | \$ 13,513,838 | 100% | \$ 27,233,584 | \$ 24,769,645 | 100% |
| | | % of Total IDC | | % of Total IDC | | % of Total IDC | |
| TRADITIONAL ALLOCATION METHOD | | | | | | | |
| INDIRECT COST RECOVERIES: | | | | | | | |
| DEPARTMENTAL GENERATED PROJECTS | \$ 2,205,936 | 99% | \$ 2,198,929 | 97% | \$ 4,404,865 | \$ 4,034,096 | 95% |
| VATPDC FEE | 16,000 | 1% | 60,830 | 3% | 76,830 | 205,558 | 5% |
| TOTAL INDIRECT COST RECOVERIES | \$ 2,221,936 | 100% | \$ 2,259,759 | 100% | \$ 4,481,695 | \$ 4,239,654 | 100% |
| EFFECTIVE OVERALL IDC RATE | 19.32% | | 20.08% | | 19.70% | 20.55% | |
| EFFECTIVE FOUNDATION OVERHEAD RATE | 5.92% | | 6.78% | | 6.34% | 6.92% | |
| EFFECTIVE UNIVERSITY OVERHEAD RATE | 13.40% | | 13.30% | | 13.35% | 13.73% | |
| DISTRIBUTION OF IDC RECOVERIES: | | | | | | | |
| To: RESEARCH FOUNDATION FOR OPERATIONS | \$ 680,776 | 31% | \$ 762,785 | 34% | \$ 1,443,561 | \$ 1,419,971 | 33% |
| To: ODU (See Detail Below) | 1,541,160 | 69% | 1,496,974 | 66% | 3,038,134 | 2,819,683 | 67% |
| TOTAL DISTRIBUTION | \$ 2,221,936 | 100% | \$ 2,259,759 | 100% | \$ 4,481,695 | \$ 4,239,654 | 100% |
| ODU DISTRIBUTION | | | | | | | |
| ALLOCATED TO : | | | | | | | |
| COLLEGES | \$ 272,114 | 12% | \$ 828,552 | 37% | \$ 1,100,666 | \$ 1,497,206 | 36% |
| DEPARTMENTS | 340,143 | 16% | - | 0% | 340,143 | - | 0% |
| FACULTY | 272,114 | 12% | - | 0% | 272,114 | - | 0% |
| OFFICE OF RESEARCH | 476,200 | 21% | 446,144 | 20% | 922,344 | 806,188 | 19% |
| SUBTOTAL: ALLOCATION TO ACADEMIC UNITS | 1,360,571 | 61% | 1,274,696 | 57% | 2,635,267 | 2,303,394 | 55% |
| OTHER UNIVERSITY DIRECTED DISTRIBUTIONS: | | | | | | | |
| MANDATED RETURN TO STATE | 95,990 | 4% | 93,879 | 4% | 189,869 | 186,882 | 4% |
| INTELLECTUAL PROPERTY FUND | 68,599 | 3% | 67,569 | 3% | 136,168 | 123,849 | 3% |
| VATPDC FEE | 16,000 | 1% | 60,830 | 2% | 76,830 | 205,558 | 5% |
| SUBTOTAL: OTHER | 180,589 | 8% | 222,278 | 9% | 402,867 | 516,289 | 12% |
| TOTAL IDC DISTRIBUTED TO ODU | \$ 1,541,160 | 69% | \$ 1,496,974 | 66% | \$ 3,038,134 | \$ 2,819,683 | 67% |

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING JUNE 30, 2010

| College | Department | INDIRECT COST RECOVERY | Percentage of Allocation Base | Based on Faculty 20% IDC Productivity | Based on Department 25% IDC Productivity | Based on College 20% IDC Productivity | Total College Allocation | Office of Research 35% | TOTAL ALLOCATED |
|---|---|------------------------|-------------------------------|---------------------------------------|--|---------------------------------------|--------------------------|------------------------|-------------------|
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| College of Arts and Letters | Dean's Office | 322 | 0.01% | 40 | 50 | | | | |
| | Art | - | 0.00% | - | - | | | | |
| | English | - | 0.00% | - | - | | | | |
| | History | 537 | 0.02% | 66 | 83 | | | | |
| | Political Science and Geography | 3,232 | 0.15% | 399 | 498 | | | | |
| | Sociology and Criminal Justice | 16,612 | 0.75% | 2,049 | 2,562 | | | | |
| Total | | \$ 20,703 | 0.94% | \$ 2,554 | \$ 3,192 | \$ 2,554 | \$ 8,300 | \$ 4,469 | \$ 12,769 |
| College of Business and Public Administration | Information Technology and Decision Sciences | 20,529 | 0.93% | 2,532 | 3,165 | | | | |
| | Business Administration | 159 | 0.01% | 20 | 24 | | | | |
| | Economics | 11,083 | 0.50% | 1,367 | 1,709 | | | | |
| Total | | \$ 31,771 | 1.44% | \$ 3,919 | \$ 4,899 | \$ 3,919 | \$ 12,737 | \$ 6,858 | \$ 19,595 |
| Darden College of Education | Dean's Office | 20,133 | 0.91% | 2,484 | 3,104 | | | | |
| | Teaching and Learning | 61,986 | 2.81% | 7,646 | 9,558 | | | | |
| | STEM Education and Professional Studies | 12,324 | 0.56% | 1,520 | 1,900 | | | | |
| | Human Movement Sciences | 21,727 | 0.98% | 2,680 | 3,350 | | | | |
| | Communication Disorders and Special Education | 115,571 | 5.24% | 14,256 | 17,820 | | | | |
| | Educational Foundations and Leadership | 32,804 | 1.49% | 4,047 | 5,058 | | | | |
| | Counselling and Human Services | - | 0.00% | - | - | | | | |
| Total | | \$ 264,545 | 11.99% | \$ 32,633 | \$ 40,792 | \$ 32,633 | \$ 106,058 | \$ 57,108 | \$ 163,166 |
| College of Engineering | Dean's Office | 19,734 | 0.89% | 2,434 | 3,043 | | | | |
| | Civil and Environmental Engineering | 32,325 | 1.47% | 3,988 | 4,984 | | | | |
| | Electrical and Computer Engineering | 84,852 | 3.85% | 10,467 | 13,084 | | | | |
| | Mechanical Engineering | 53,762 | 2.44% | 6,632 | 8,290 | | | | |
| | Engineering Technology | 50,329 | 2.28% | 6,208 | 7,760 | | | | |
| | Engineering Management | 142,512 | 6.46% | 17,580 | 21,975 | | | | |
| | Aerospace Engineering | 77,376 | 3.51% | 9,545 | 11,931 | | | | |
| | Virginia Applied Technology & Professional Development Center | 1,078 | 0.05% | 133 | 166 | | | | |
| | VATPDC - Special Fee | 16,000 | N/A | N/A | N/A | | | | |
| Total | | \$ 477,968 | 20.94% | \$ 56,986 | \$ 71,233 | \$ 56,986 | \$ 185,205 | \$ 99,726 | \$ 284,931 |