

Video recording of the meeting is available here:

<https://bluejeans.com/s/ns5zr/>

- **Research Lab IT Support Core, Aaron Matthews (*Presentation in attachment*) – Brief summary**
 - Aaron Matthews is part of Academic and Research Technologies (A&RT)
 - Aaron works on a “fee for service” and contract-basis; the Lab IT Support Core is subsidized by the Office for Research
 - Aaron focuses on resolving unique IT-related hurdles (e.g. design data workflow, data storage solutions, data sharing and transfer)
 - Request Aaron’s services through NUcore (Lab IT Support Core)

- **Unrelated Business Income (UBI) Update (*Template in attachment*)**
 - UBI data must be collected and analyzed to remain compliant with IRS tax regulations annually (via the Office of General Counsel)
 - UBI is taxable core facility external revenue; tax-status is based on the type of activity that the customer engaged in at a core facility
 - The report should contain both Commercial and Non-profit users
 - To assist with populating the UBI template, NUcore contains a feature that can generate a report of all “reconciled” transactions for a given fiscal year
 - (Reports > General > Start/End Dates corresponding to fiscal year > select “Reconciled” from drop down on left)
 - **Feature limitation:** since the functionality was implemented half-way through FY16, data was tracked starting in Nov/Dec 2015 only (older data was not injected into this feature)
 - When compiling orders for FY17 in NUcore, report data will be complete, assuming timely and accurate PO/CC reconciliation
 - **Important Points about the UBI template**
 - UBI Report is due 1/31/17 to **Aaron Rosen**
 - Reporting for profit and not-for profit (including affiliates) is important for this report. Tax status of customers is theoretically not-relevant for tax treatment of revenue
 - **(Column I)** Be sure to use the applicable rate for any particular line. Differentiate between External Commercial, External Academic, CBC Rate, etc. Use the rate charged to the customer in this instance
 - **(Column J)** Match number of units sold with the Service Line Rate. If your Service Line Rate is recorded in hours, be sure the units entered are in terms of hours as well. (E.g. records in NUcore may reflect number of 15 minute increments, divide this number by 4 to obtain hours)
 - **(Column K)** Be consistent with the Rate and the Number of Units sold

Core Facilities Brown Bag #12

January 6, 2017, 12-1 PM

Meeting Notes

- **(Column L)** Auto calculates by multiplying rate by units, but change this if it is not accurate (or simply enter if this is a pass-through)
- **(Column M)** May include items from FY2015, if payment received in FY2016. Exclude projects completed in FY2016, but unpaid in FY2016
- **(Column N)** Revenue Posting Date should be in FY2016 only
- **(Column O)** Going forward, Unsubsidized, Calculated Service Line Rate (Per Unit Cost Basis) is in a new row and is a corresponding value on your cost study

UBI Q&A

Q1: Should Core Directors still fill in the “Reconciliation Note” field in NUcore, such as a CRT# or is it ok to just have the reconciliation date?

A1: It is a best practice to put the CRT # as a reference. You can use the information from your core’s monthly reconciliation (GL reports) when updating NUcore.

Q2: If a departmental business office generally handles filling all or a portion of the UBI template, is this information relayed to them?

A2: Aaron Rosen is happy to connect with the business/departmental office(s) to guide and answer any questions about filling the UBI template. The notes and information from this meeting will be sent to the entire Core Facilities listserv (this includes key individuals in business/departmental offices).

- **The IMSERC Service Contract Model ([Presentation in attachment](#))**

Final Announcements

- 1. Equipment Inventory this year in Evanston**
 - a. Piloted Change: You will be tagging your own equipment
 - b. Information has been sent to the listserv
- 2. ABRF Annual Meeting in San Diego 3/25-3/28**
- 3. MWACD Annual Meeting in Chicago in October (Dates TBA)**