



UNIVERSITY OF WYOMING



Compliance Report
June 30, 2012



Treeline Photography

UNIVERSITY OF WYOMING
ENTITY IDENTIFICATION NUMBER 83-6000331

COMPLIANCE REPORT

JUNE 30, 2012

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

We have audited the financial statements of the University of Wyoming (the "University") as of and for the year ended June 30, 2012, and have issued our report thereon dated November 13, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University of Wyoming Foundation (the "Foundation"), as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Trustees; the Fiscal and Legal Affairs Committee; management; Federal awarding agencies; and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Mc Gee, Hearne & Paiz, LLP

Cheyenne, Wyoming
November 13, 2012

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Trustees
University of Wyoming
Laramie, Wyoming

Compliance

We have audited the University of Wyoming's (the "University") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2012. The University's major Federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

As described in items 2012-05 and 2012-06 in the accompanying schedule of findings and questioned costs, the University did not comply with requirements regarding activities allowed or unallowed and allowable costs/cost principles or reporting that are applicable to its College Access Challenge Grant Program (CFDA #84.378). Compliance with such requirements is necessary, in our opinion, for the University to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2012-01 and 2012-02.

Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a Federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2012-05 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2012-01 through 2012-04, 2012-06 and 2012-07 to be significant deficiencies.

The University's responses to the findings identified in our audit are described in the accompanying Exhibit I – Corrective Action Plan. We did not audit the University's responses and, accordingly, we express no opinion on them.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the University of Wyoming as of and for the year ended June 30, 2012, and have issued our report thereon dated November 13, 2012, which indicates that the financial statements of the University of Wyoming Foundation (the "Foundation"), a discretely presented component unit, were audited by other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Board of Trustees; the Fiscal and Legal Affairs Committee; management; Federal awarding agencies; and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.



Cheyenne, Wyoming
November 13, 2012

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SUMMARY
YEAR ENDED JUNE 30, 2012

	Cash Expended
Student Financial Assistance:	
Direct	\$ 54,711,989
Pass-Through	<u>-</u>
Total Student Financial Assistance	<u>54,711,989</u>
Research and Development:	
Direct	29,112,522
ARRA - Direct	9,303,637
Pass-Through	20,732,569
ARRA - Pass-Through	<u>556,756</u>
Total Research and Development	<u>59,705,484</u>
Other Programs:	
Direct	15,700,355
ARRA - Direct	-
Pass-Through	12,435,384
ARRA - Pass-Through	<u>19,994,292</u>
Total Other Programs	<u>48,130,031</u>
Total Federal Awards	<u><u>\$ 162,547,504</u></u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
DIRECT FUNDING				
<u>STUDENT FINANCIAL ASSISTANCE</u>				
U.S. Department of Education				
D-ED SEOG Grant 11-12- SEOG-	84.007	P007A114577	1001157	\$ 392,522
D-ED SEOG Grant 10-11	84.007	P007A104577	D-ED40316	16,483
Federal Work Study Program 11-12	84.033	P033A114577	1001124	441,461
D-ED Federal Work Study Program 10-11, Gruen	84.033	P033A104577	D-ED40331	9,083
D-ED- Pell Grant 11-12	84.063	P063P112458	1001160	10,088,237
D-ED Pell Grant Administrative Allowance, Gruen	84.063	003932	D-EDNLC0173	13,850
D-ED- Pell Grant 10-11, Gruen	84.063	P063P20102458	D-ED40328	(4,219)
D-ED Direct Student Loan 11/12	84.268	P268K122458	1001158	43,577,611
Direct Student Loan 10-11	84.268	P268K112458	D-ED40310	149,461
D-ED Teacher Educ Assistance for College & Higher Ed (Teach) 11-12	84.379	P379T122458	1001159	27,500
Total U.S. Department of Education				54,711,989
TOTAL STUDENT FINANCIAL ASSISTANCE				\$ 54,711,989
<u>RESEARCH AND DEVELOPMENT - DIRECT FUNDING</u>				
U.S. Department of Agriculture				
Agriculture Research Service	10.RD			\$ 121,024
Animal, Plant and Health Inspection Service	10.RD			201,349
Cooperative State Research, Education and Extension Service	10.RD			2,419,189
Forest Service	10.RD			547,287
National Institute of Food and Agriculture	10.RD			1,552,152
Natural Resources Conservation Service	10.RD			11,947
Total U.S. Department of Agriculture				4,852,948
U.S. Department of Defense				
U.S. Air Force	12.RD			993,563
U.S. Army	12.RD			328,053
Office of Naval Research	12.RD			349,032
Threat Reduction Agency	12.RD			288,835
Total U.S. Department of Defense				1,959,483
U.S. Department of Interior				
Bureau of Land Management	15.RD			439,922
Fish and Wildlife Service	15.RD			128,985
Geological Survey	15.RD			547,614
National Park Service	15.RD			565,730
Total U.S. Department of Interior				1,682,251
U.S. Department of Justice	16.RD			37,183
U.S. National Aeronautics and Space Administration	43.RD			1,235,793
U.S. National Science Foundation	47.RD			9,926,223
U.S. Department of Environmental Protection Agency	66.RD			8,062
U.S. Department of Energy	81.RD			2,711,376
Smithsonian Institution	85.RD			2,493
U.S. Department of Health and Human Services				
National Institute of Health	93.RD			6,696,710
TOTAL RESEARCH AND DEVELOPMENT - DIRECT FUNDING				\$ 29,112,522
<u>ARRA - RESEARCH AND DEVELOPMENT - DIRECT FUNDING</u>				
ARRA - U.S. National Science Foundation	47.RD			\$ 460,777
ARRA - U.S. Department of Energy	81.RD			8,730,839
ARRA - U.S. Department of Health and Human Services	93.RD			112,021
TOTAL ARRA - RESEARCH AND DEVELOPMENT - DIRECT FUNDING				\$ 9,303,637
TOTAL RESEARCH AND DEVELOPMENT - DIRECT FUNDING				\$ 38,416,159

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
OTHER DIRECT FUNDING				
U.S. Department of Agriculture				
Cooperative Extension Service				
Smith-Lever Formula Funds 10	10.500	4110005100		\$ 1,076,838
Smith-Lever Formula Funds 11	10.500	4110005100		362,061
Special Needs - 3(b)&(c) 11	10.500	4120005100		20,416
Special Needs - 3(b)&(c) 12	10.500	4120005100		41,956
Smith-Lever Retirement 10	10.500	4130005100		(8,987)
Smith-Lever Retirement 11	10.500	4130005100		60,134
Expanded Food & Nutrition 10	10.500	4151005100		130,444
Expanded Food & Nutrition 11	10.500	4151005100		111,137
Integrated Pest Management 08	10.500	4153105100		17,093
Renewable Resources 07	10.500	4600005100		12,165
Renewable Resources 08	10.500	4600005100		50,917
Renewable Resources 09	10.500	4600005100		686
Renewable Resources 10	10.500	4600005100		9,587
Pest Applicator Training 10	10.500	4802405100		17,398
Pest Applicator Training 10 Supple	10.500	4867905100		5,318
Subtotal Cooperative Extension Service				<u>1,907,163</u>
Forest Service				
Bark Beetle	10	08-CS-11020600-022 M1	USDAFS40357	83,057
Bighorn National Forest Trail Improvements	10	11-PA-11020200-004	1001167	11,500
Shoshone National Forest--Pinto Park Punched Re-construction Project	10	11-PA-11021400-014	1001212	11,500
USDA Forest Service Database dumps for Region 4-2011	10	AG-84N8-P-11-0069	1001084	1,960
Threatened and Endangered Plant and Animal Database 2011	10	11-CS-11020000-061	1001233	1,258
Subtotal Forest Service				<u>109,275</u>
National Institute of Food and Agriculture				
NAHLN Testing University of Wyoming, Wyoming State Veterinary Laboratory	10.304	2009-37620-05572	USDACSRE40832	2,279
Subcontracts on Tri State Ranch Management Practicum 1001263	10.311	2011-49400-30545	1001263B	81,807
Tri-State Ranch Management Practicum Beginning Rancher Education and Development Pro	10.311	2011-49400-30545	1001263	10,773
Federally Recognized Tribes Extension Program	10.500	2009-41580-05340	USDACSRE40306	90,349
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235US	65,634
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WD	51,775
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WR	26,436
Wyoming AgrAbility	10.500	2010-41590-20741	USDANIFA40235WL	23,883
Extensions Integrated Pest Management Coordination and Support Program	10.500	2011-41534-31193	1001323A	12,542
Pesticide Safety Education	10.500	2011-48679-31077	1001300	7,413
Extension IPM Outreach	10.500	2009-41534-05401	USDACSRE40307	2,557
Subtotal National Institute of Food and Agriculture				<u>375,448</u>
Natural Resources Conservation Service				
Wildlife Inventory Resources Locator and Cultural Assessment Resource Locator Upgrade a	10	68-8E49-0-76	1000936A	17,771
Integrated Resource Management Application	10	68-8E49-12-20	1001465	83
NRCS Wildlife Inventory Resources Locator and Cultural Assessment Resource Locator Up;	10	68-8E49-0-76	1000936	66
Communicating benefits of regional and national rangeland assessments incorporating social,	10.902	68-7482-10-536	1000838	20,680
Development of a Market for Ecosystem Services in the Wyoming Green River Basin	10.912	69-8E49-1-108	1001287	18,597
Subtotal Natural Resources Conservation Service				<u>57,197</u>
Risk Management Agency				
Developing the Risk Resilience of Underserved Agricultural Operators in the RMA Billings, I	10.455	11-IE-53102-010	1001313	27,256
Risk Management Education for Beginning, Retiring and Other Farmers and Ranchers in Wy	10.458	11-IE-53300-005	1001318	174,968
Crop Insurance Education for Wyoming Agricultural Producers 2010-11	10.458	10-IE-53300-011	1000747	141,473
Developing the Risk Resilience of Newer Producers: Supporting Local Food Producers in Ea	10.459	10-IE-53102-042	1000742	66
Subtotal Risk Management Agency				<u>343,763</u>
Rural Business-Cooperative Service				
MW Portion of Energy Audits	10.868	081111SA1	1001220B	49,989
Rural Development				
MW Portion of Energy Audits	10	102411SA2	1001331A	4,656
Total U.S. Department of Agriculture				<u>2,847,491</u>
U.S. Department of Commerce				
Year 2 University Center Technical Assistance Program	11.303	05-66-05035	COMMEDA40393A	165,788
University Center Technical Assistance Program will provide an outreach program for develo	11.303	05-66-05035	COMMEDA40393	9,933
Services to Manufacturers and Technical Businesses in Wyoming	11.611	70NANB10H142	1001178	370,748
Growth Transformation-Invigorating Innovation	11.611	70NANB10H332	1000969	112,793
NIST	11.611	70NANB10H142	COMMNIST40469	(82)
Total U.S. Department of Commerce				<u>659,180</u>
U.S. Department of Defense				
U.S. Air Force				
DOD-AIR FORCE ROTC SCHOLARSHIP 11-12, AFROTC	12	PRELIM SPENDING	1001162	135,319
U.S. Army				
DOD-ARMY ROTC SCHOLARSHIP 11-12	12	PRELIM SPEND	1001161	233,005
Army ROTC Scholarship	12	052610UW2	DODARMROTC40308	(4,296)
Subtotal U.S. Army				<u>228,709</u>
Defense Logistics Agency				
Wyoming Procurement Technical Assistance Center Government Contracting Assistance	12.002	SP4800-11-2-1145	1001219	203,742
Wyoming Procurement Technical Assistance Center for training small businesses throughout	12.002	SP4800-08-2-0845 P00006	1000740	52,022
Procurement Technical Assistance Program GRO-Biz	12.002	SP4800-08-2-0845	DODDLA40182	(240)
Subtotal Defense Logistics Agency				<u>255,524</u>
National Security Agency				
Wyoming High School STARTALK Arabic Institute	12.901	H98230-11-1-0371	1001102	42,732
Total U.S. Department of Defense				<u>662,284</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Housing and Urban Development				
HUD CONSTRUCTION OF WTBC/EQUIPMENT/FURNITURE,HARRIS	14.246	B-05-SP-WY-0342	HUD40326	\$ 142,069
Total U.S. Department of Housing and Urban Development				142,069
U.S. Department of Interior				
Bureau of Land Management				
BLM WY Data Entry, Stewardship, and Sharing Agreement with WYNDD	15.231	L09AC15765	DOIBLM40416	19,307
BLM WY Native Plant Seed Collection	15.231	L10AC20033	DOIBLM40259	18,744
Inventory for Collections and Long Term Curation of Archaeological Collections with the U	15.511	R11AP40081	1001295	9,429
Subtotal Bureau of Land Management				47,480
Fish and Wildlife Service				
Assessment of Graduate level work of participants in the Data Analysis series of courses (ind	15	F11PX02043	1001087	2,400
National Park Service				
Archeological Data Recovery Reports For Precontact Archeological Sites	15	H1200090004 J1580090323	DOINPS40383	48,204
10th Biennial Scientific Conference on the Greater Yellowstone Ecosystem	15	J1580100344/UW-130	1000923	32,932
Along with the Nez Perce	15	H1200040001 J1580090140	DOINPS40381	2,327
National Park Service Northern Great Plains Network Herbarium Imaging Project, Phase 1	15.DAV	P11AT10350 UWY-150	1001183	5,948
Building Common Ground: the Bighorn Canyon NRA Tribal Field School Program	15.DAV	H1200090004 P11AT00234	1001146	7,826
Class III Cultural Resources Inventory Surveys for May Hayfields and Wister Draw trail	15.945	H1200090004 P11AT10742	1001274	17,458
Subtotal National Park Service				114,695
Total U.S. Department of Interior				164,575
U.S. Department of Justice				
Wyoming 4-H OJDP Youth Mentoring Project				
4-H Tribal Youth Mentoring Program on the Wind River Indian Reservation	16	051211SA5	1001119	46,553
Wyoming ARD Project	16	2011-TY-FX-0031	1001428	6,879
Using Criminal History Records for a cost-benefit analysis of Wyoming's Drug courts compa	16.550	2011M_11045	1001297	2,639
		2011-BJ-CX-K038	1001262	49,430
Total U.S. Department of Justice				105,501
U.S. Department of State Bureau of Educational and Cultural Affairs				
Enhancing Global Perspectives in Youth: American Leadership Program with Mongolia	19.415	S-ECAPY-11-CA-118 (DS)	1001228	118,985
Exempt Portion of 1000788 Enhancing Global Perspectives in Youth	19.415	S-ECAPY-10-GR-206(JJ)	1000788A	67,971
Non-Participant portion of Global Perspectives in Youth	19.415	S-ECAPY-11-GR-118 (DS)	1001228A	24,124
Enhancing Global Perspectives in Youth; U.S. Department of State Bureau of Educational ar	19.415	S-ECAPY-10-GR-206(JJ)	1000788	13,336
Total U.S. Department of State Bureau of Educational and Cultural Affairs				224,416
Library of Congress				
Primary Sources Teacher Awareness Grant	42	010412SA4	1001384	1,916
Total Library of Congress				1,916
U.S. National Endowment for the Arts				
Two site specific installations with accompanying artist residencies and publications: Etsuko I				
Support an Exhibition, Publication and Related Educational Programs Featuring the Work of	45.024	11-4400-7042	1000690	20,000
Regional Tour of Pianist Barry Douglas	45.024	12-4400-7041	1001417	10,815
Mainfold Greatness: The Creation and Afterlife of the King James Bible	45.024	10-3100-7218	1000476	2,147
Institute of Museum and Library Services	45.164	LJ-50006-11	1001236	967
The Collection Advancement Digitization Project will digitize the Art Museum's "core collect	45.301	MA-05-11-0384-11	1001222	27,773
Total U.S. National Endowment for the Arts				61,702
U.S. National Science Foundation				
MRI: Acquisition of a Nano-Indenter to Improve the Nanoscale Materials Testing and Chara				
REU-Site	47.041	CMMI-1126860	1001276	209,198
REU-Site	47.049	DMS-0755450	NSF40686PART	42,423
REU-Site	47.049	DMS-0755450	NSF40686	29,719
US-Asian Workshop: the second international conference on random dynamical systems	47.049	DMS-1053072	1001033	21,998
Rocky Mountain Summer School: Conservation Laws & Applications	47.049	DMS-1005317	1000848	(288)
REU Site: University of Wyoming Physics & Astronomy	47.049	AST-1063146	1000548	9,116
Non-Stipend Portion of REU WY Physics and Astronomy # 1000548	47.049	AST-1063146	1000548A	6,612
Dissemination of Nanotechnologies	47.076	DGE-0948027	NSF40243	380,071
Non-exempt portion of NSF40243 Dissemination of Nanotechnologies for Energy Productio	47.076	DGE-0948027	NSF40243A	80,178
NSF PREPARING STUDENTS FOR CITIZENSHIP/CRITICAL THINKING + PROBLEM	47.076	DUE-0737533	NSF40732	17,530
Workshop on Dynamic Data-Driven Applications Systems (DDDAS) - InfoSymbiotic System	47.080	OCI-1057753	1000884A	3,977
Total U.S. National Science Foundation				800,534
U.S. Small Business Administration				
Wyoming Small Business Development Center Cooperative Agreement				
Small Business Administration Small Business Development Center	59.037	2-603001-Z-0057	1001298	191,521
Small Business Development Centers Small Business Jobs Act Program	59.037	1-603001-Z-0057-17	1000148	127,779
Small Business Development Centers Small Business Jobs Act Program	59.037	1-603001-Z-0163	1001074	94,695
WY SBA Region 4	59.037	2-603001-Z-0057	1001298D	58,301
WY SBA Region 5	59.037	2-603001-Z-0057	1001298E	54,120
WY SBA Region 6	59.037	2-603001-Z-0057	1001298F	53,299
WY SBA Region 1	59.037	2-603001-Z-0057	1001298A	50,323
WY SBA Region 2	59.037	2-603001-Z-0057	1001298B	48,980
WY SBA Region 3	59.037	2-603001-Z-0057	1001298C	47,943
Subproject for 1000148	59.037	1-603001-Z-0057-17	1000148E	13,536
Subproject for 1000148	59.037	1-603001-Z-0057-17	1000148D	9,980
Subproject for 1000148	59.037	1-603001-Z-0057-17	1000148B	8,576
Subproject for 1000148	59.037	1-603001-Z-0057-17	1000148F	7,725
Subproject for 1000148	59.037	1-603001-Z-0057-17	1000148A	6,799
Subproject for 1000148	59.037	1-603001-Z-0057-17	1000148C	2,064
Federal and State Technology Partnership Program 2011-12	59.058	SBAHQ-11-G-0029	1001412	36,429
Federal and State Technology Partnership Program - FAST-10-R-0004	59.058	SBAHQ-10-G-0016	1000762	30,774
Total U.S. Small Business Administration				842,844

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – DIRECT FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Environmental Protection Agency				
How do Polar Bears cope with summer conditions altered by climate change	66	FP-91737301-0	1001271	\$ 7,509
Total U.S. Environmental Protection Agency				7,509
U.S. Department of Education				
Advancing International Studies at Wyoming Community Colleges	84.016	P016A090002	D-ED40213	83,939
Student Support Services 2010-2015: Yr 2 of 5	84.042A	P042A100249-11	1001197	290,543
Student Support Services Grant 2010 - 2015: Year 1 of 5	84.042A	P042A100249-01	1000586	47,521
Exempt Portion of Student Support Services 11-12	84.042A	P042A100249-11	1001197A	10,000
Upward Bound PY2012-2013	84.047	P047A120347	1001460	40,673
Upward Bound 12-13 Stipends	84.047	P047A120347	1001460A	4,359
Upward Bound 2011-2012	84.047A	P047A080576-11	1001080	348,563
Exempt Portion of 1001080 Upward Bound 11-12	84.047A	P047A080576-11	1001080A	64,882
D-ED Upward Bound 2010-2011	84.047A	P047A080576-10	D-ED40234USL	461
11-12 Upward Bound Math Science non-exempt	84.047M	P047M080157-11	1000911B	188,538
D-ED Upward Bound Math Science Project (MSIP)	84.047M	P047M080157-10	1000911	99,261
Exempt portion of # 1000911	84.047M	P047M080157-10	1000911A	31,489
11-12 Upward Bound Math Science Exempt	84.047M	P047M080157-11	1000911C	17,593
Educational Opportunity Centers--EOC1--South--PY2011	84.066A	P066A110053	1001198	393,681
Educational Opportunity Centers--EOC North--PY2011	84.066A	P066A110054	1001199	169,939
Educational Opportunity Center - South - PY2010	84.066A	P066A060161-10B	1000850	78,560
Educational Opportunity Center - North - PY2010	84.066A	P066A070158-10B	1000849	42,177
McNair Scholars Program 2011-2012	84.217A	P217A070099-11	1001257	149,483
McNair Scholars Program FY2010 (Year 2)	84.217A	P217A070099-10	1000943	74,262
Exempt portion of 1000943 - tuition & fees	84.217A	P217A070099-10	1000943A	32,009
Exempt Portion of McNair 11-12	84.217A	P217A070099-11	1001257A	23,251
WY State Plan for Assistive Technology, FY 2011	84.224A	H224A110049	1000684	264,763
WIND Assistive Technology Resources (WATR)	84.224A	H224A100049	D-ED40205	74,206
Subcontracts for Gearup 2010-2011	84.334S	P334S050024-10	1000865A	1,194,705
Subcontracts for Gear Up	84.334S	P334S110024	1001320A	989,083
Gaining Early Awareness and Readiness for Undergraduate Programs-Wyoming	84.334S	P334S110024	1001320	568,410
GEAR UP Wyoming (GUWY)	84.334S	P334S050024-10	1000865	431,102
Year 2 Access Challenge Grant Non-Exempt	84.378A	P378A110038-3	1000074B	599,938
Exempt portion of College Access Challenge Grant	84.378A	P378A100038	1000074A	427,959
State of Wyoming College Access Challenge Grant Program (CACGP)	84.378A	P378A100038	1000074	306,116
College Access Challenge Grant Program (CACGP)	84.378A	P378A090038	D-ED40204EXT	28,294
Total U.S. Department of Education				7,075,760
U.S. National Archives and Records Administration				
The Great Depression in the US, from anti-trust to popular entertainment: Providing better a	89.003	NAR10-RP-50043-10	1000538	78,816
Total U.S. National Archives and Records Administration				78,816
U.S. Department of Health and Human Services				
Administration for Children and Families				
Yr 5 WY Head Start State Collaboration Office	93.600	08CD0018/05	1000770A	103,011
Wyoming Head Start State Collaboration Office	93.600	08CD0018/04	1000770	27,018
University Center for Excellence in Developmental Disabilities (UCEDD) Core Grant Contin	93.632	90DD0613/05	1001193	514,811
UCEDD Core Grant	93.632	90DD0613/04	DHHSACF40367	52,736
Subtotal Administration for Children and Families				697,576
Center for Medicare and Medicaid Services				
Wyoming Employment Systems Change	93.768	PRELIM SPEND	1000832	278,180
Health Resources and Services Administration				
Advanced Nursing Education Grants Year 2	93.247	5D09HP18988-02-00	DHSHSRA40467A	361,573
Advanced Education Nursing Grants	93.247	D09HP05329	DHSHSRA40468US	27,320
LEAP from RN to MSN	93.247	D09HP18988	DHSHSRA40467	2,314
Yr 2 Adv Ed Nursing Traineeships	93.358	2 A10HP18228-02-00	DHSHSRA40365A	32,233
Advanced Education Nursing Traineeships	93.358	A10HP18228	DHSHSRA40365	1,098
Nurse Education Practice and Retention	93.359	5 D11HP08370-03-00	DHSHSRA41315	(22)
Family to Family in Wyoming Subcontract	93.504	1 H84MC24069-01-00	1001522A	14
Implementing Clinical Telehealth Services in Wyoming	93.888	1 D1BIT16642-01-00	DHSHSRA40230	100,393
Wyoming Network for Telemedicine	93.912	5 D06RH08996-03-00	DHSHSRA40240	1,588
Geriatric Education Centers Year 2	93.969	5UB4HP19198-02-00	1000757A	409,478
Wyoming Geriatric Education Center	93.969	5UB4HP19198-02-00	1000757	16,568
Subtotal Health Resources and Services Administration				952,557
Substance Abuse and Mental Health Services Association				
Enhanced University of Wyoming Livesavers Initiative - YR 3	93.243	5U79SM058934-03	1000975B	72,575
Enhanced University of Wyoming Livesavers Initiative	93.243	5U79SM058934-02	1000975	17,325
Livesavers Initiative-WYSAC	93.243	5U79SM058934-02	1000975A	4,979
UW Livesavers Initiative	93.243	5H79SM057864-03	DHSSAMH40262WY	2,566
Subtotal Substance Abuse and Mental Health Services Association				97,445
Total U.S. Department of Health and Human Services				2,025,758
TOTAL OTHER - DIRECT FUNDING				\$ 15,700,355
TOTAL DIRECT FUNDING				\$ 108,828,503

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
PASS-THROUGH FUNDING				
RESEARCH AND DEVELOPMENT - PASS THROUGH FUNDING				
U.S. Department of Agriculture				
Agriculture Marketing Service				
<i>Wyoming Department of Agriculture</i>				
A Guide to Rural Community Supported Agriculture Programs; Adapting the CSA model to the	10.156	021111SA2	1001042	\$ 33,332
Incorporating Enhanced Solar Energy Collection and Storage in Hoop House Design and Produ	10.170	122011SA2	1001368	8,081
Specialty Crop Grant: Wyoming Apple Project	10.170	122011SA6	1001375	293
Specialty Crop Grant: Wyoming Brown and Gold Cut Sunflowers	10.170	010412SA2	1001376	2,507
Fenugreek Assessment	10.170	0222710UW10	WYAG40164	7,825
High Tunnels Vegetable Production	10.170	012311SA3	1001028	5,429
Subtotal Agriculture Marketing Service				<u>57,467</u>
Animal, Plant and Health Inspection Service				
<i>Wyoming Department of Agriculture</i>				
Wyoming Cooperative Agricultural Pest Survey Program	10.025	CAPS-CORE	1001051	98,423
<i>Wyoming Livestock Board</i>				
Estimating the Costs of Transitioning from a Cow-Calf-Yearling Operation to a Stocker Operat	10.025	051712SA3	1001484	1,264
Subtotal Animal, Plant and Health Inspection Service				<u>99,687</u>
Cooperative State Research, Education and Extension Service				
<i>Colorado State University</i>				
Development of a Wyoming cooperative extension IPM program for cool season legumes (201	10.200	G-1474-19	1001009	5,943
<i>Montana State University</i>				
Alternatives to Traditional Confinement and Concentrate Feeding Programs that Benefit Both tl	10.200	G164-11-W3317	1000610	11,472
<i>North Dakota State University</i>				
Annual Forge for Beef Production	10.200	FAR0015312-3	NDSU40231	(41)
<i>South Dakota State University</i>				
Gene Expression in High-Sulfate Water Steers	10.200	3TE088	SDSTU48787	8,562
Early Weaned Steers	10.200	3TH081/SCOTT LAKE	SDSU40036	33,419
<i>University of Arizona</i>				
AZ, Univ of Devel Rangeland Decision Support Tool to Improve Rangeland Watershed Managi	10.200	Y482874	AZUNV47635	17,249
<i>University of Nebraska</i>				
Cow Winter Feeding	10.200	26-6242-0104-003	NEUNV40035	18,397
Subtotal Cooperative State Research, Education and Extension Service				<u>95,001</u>
Forest Service				
<i>Wyoming Game and Fish Department</i>				
Assessing Moose Response to Energy Development in the Hoback Basin: Sublette Moose Herd	10.665	001675	1001397	54,347
National Institute of Food and Agriculture				
<i>Kansas State University</i>				
KSU Great Plains Diagnostics Network 07-08, franc	10.304	S08017	KSU48269	42,262
<i>South Dakota State University</i>				
Development of a Production System for Emerging Feedstock with Double Utilization (PI: Valt	10.320	3TF114	1001347	22,578
<i>State University of Washington</i>				
High Plains Ranch Practicum	10.500	108815 G002916	1001232	10,984
<i>Utah State University</i>				
UT St Univ Eval Camelina Sativa as an Alternative Seed Crop/feedstock for Biofuel/developing	10.215	080019002	UTSTUNV49003SUB	8,049
Impacts of Age on Residual Feed Intake and its Reproductive Parameters and Profitability in Ev	10.215	090758040	1000961	8,946
UT St Univ Eval Camelina Sativa as an Alternative Seed Crop/feedstockfor Biofuel/developing 1	10.215	080019002	UTSTUNV49003	457
Residual Feed Intake Producer Adoption and Genetic Selection Potential	10.215	80861060	1000693	26,011
Hay Yield of C3 Perennial Grasses with N Fertilizer	10.215	080019029	UTSTUNV49005	4,863
Improved Organic Milk Production through the use of the Condensed tannin-containing forage	10.307	10075901	1000660	1
Ranch Sustainability Assessment: Economic, Ecological, and Social Indicator Monitoring	10.500	100906005	1000558	3,671
UT St Univ Eval Camelina Sativa as an Alternative Seed Crop/feedstock for Biofuel/developing	10.500	08-0018008	UTSTUNV46463	8,605
UT St Univ Eval Camelina Sativa as an Alternative Seed Crop/feedstock for Biofuel/developing	10.500	08-0018009	UTSTUNV46462	3,275
UT St Univ Eval Camelina Sativa as an Alternative Seed Crop/feedstock for Biofuel/developing	10.500	08-0018007	UTSTUNV46464	15,357
<i>Virginia Polytechnic Institute</i>				
Sustainable Ag in VA and NC	10.215	546160-19354	1000973	758
<i>Washington State University</i>				
High Plains Ranch Practicum School	10.500	G002722	1000670	5,728
Subtotal National Institute of Food and Agriculture				<u>161,545</u>
Total U.S. Department of Agriculture				
U.S. Department of Commerce				
National Oceanographic and Atmospheric Administration				
<i>National Fish and Wildlife Foundation</i>				
Quantifying the Diets of Breeding Bald Eagles on the Channel Islands:	11.463	2008-0073-036	1000972	35,400
<i>North Pacific Research Board</i>				
Spectacled Eiders	11.472	820	NPRB48479SUB	8,145
Spectacled Eiders	11.472	820	NPRB48479	18,693
<i>University of Colorado</i>				
The Green River Headwaters Network: Building partnerships, infrastructure and knowledge for	11.431	0000076639	1000706	57,303
<i>University of Florida</i>				
Biological Complexity and Economic Reality in Fisheries Management	11.417	UF09096	FLUNV47991	550
<i>University of Maryland</i>				
Developing a Framework for the Use of Computable General Equilibrium Economic and Ecolog	11.417	SA7528125-B	1001444	11,350
<i>University of Notre Dame</i>				
Forecasting spread and bioeconomic impacts of Aquatic Invasive Species	11	201551WYO	NTREDME40019	67,333
Subtotal National Oceanographic and Atmospheric Administration				<u>198,774</u>
Total U.S. Department of Commerce				
<u>198,774</u>				

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Defense				
U.S. Air Force				
<i>Academy of Applied Science</i>				
Wyoming-Eastern Colorado Junior Science and Humanities Symposium 2011	12.630	PRIME AWD W911NF-10-2-0076	1001017	\$ 2,090
<i>Array Information Technology</i>				
Full-3d Waveform Tomography for Crustal and Upper Mantle Seismic Velocity and Attenuation	12	SUB A011-2010	1000024	50,549
<i>CSA Engineering, Inc</i>				
Adaptive Control Approach to Plug and Play Satellites Yr 2	12	PO 51122	CSA47825A	34,015
<i>Firehole Technologies</i>				
Reliability-Based Design of Hybrid Composites	12	7014-003	FIREHOLE40233	42,180
<i>Scientific Simulations</i>				
High Order CFD	12	100709UW1	SCISIM48783	75,844
Highly-Scalable Computational-Based Engineering Algorithms for Emerging Parallel Machine A	12	010412SA3	1001383	42,953
Subtotal U.S. Air Force				<u>247,631</u>
U.S. Army				
<i>Scientific Simulations</i>				
Unsteady Airfoil Design Optimization with Application to Dynamic Stall	12	062811SA2	1001166	29,120
<i>University of Maryland</i>				
Vertical Lift Research Center of Excellence	12.431	Z845801	1001352	67,166
<i>Veterans Medical Research Foundation</i>				
Adaptive Disclosure: A Combat-Specific PTSD Treatment	12.420	07970-PO#297587	1001046	8,347
Subtotal U.S. Army				<u>104,633</u>
Total U.S. Department of Defense				<u><u>352,264</u></u>
U.S. Department of Interior				
Bureau of Land Management				
<i>ICF Incorporated</i>				
Bighorn Basin Economic Analysis	15	29NA00022	ICF48142	29,192
<i>Owl Mountain Partnership</i>				
Middle Park Paleoindian Project 2009	15	070109UW4	OWLMTN48625	82
<i>Science Applications International Corporation</i>				
SCI Applications Intl Corp Economic Analysis for Blms Lander Resource Mgmt Plan,taylor/c	15	4400147865	SAIC48777	928
<i>University of Wisconsin-Madison</i>				
Paths of Recovery: Landscape Variability in Forest Structure, Function and Fuels 25 Years after	15.232	347K734	1001332	14,801
<i>Wyoming Game and Fish Department</i>				
Analysis of Energy Disturbance Thresholds Associated with Greater Sage-Grouse Lek Persister	15.239	001221	1001108	17,625
Temporal and Spatial Patterns of Raptor Nest Occupancy in Areas of CBM	15.239	001111	WYGF40342	8,814
Subtotal Bureau of Land Management				<u>71,442</u>
Fish and Wildlife Service				
<i>Laramie Rivers Conservation District</i>				
Wyoming Toad Monitoring 2012	15	061712SA1	1001529	156
Wyoming Toad Monitoring-2011	15.631	051211SA4	1001115	15,398
Wyoming Toad Monitoring - 2010	15.631	052610UW10	LRCD40312	147
<i>University of California, Santa Cruz</i>				
An Assessment of the Biological Impact of Contaminants and Management Actions that Influen	15.650	S0183530	1001253	5,720
<i>Wyoming Game and Fish Department</i>				
Evaluation of Road Networks in Associated with Energy Development on Herpetofauna	15	000754	WYGF49748	9,065
Energy Development and Wildlife Database Organization	15	001268	1000952	8,601
River Otters in Southwest Wyoming	15.634	000953	WYGF49745	52,122
Effects of Wind Energy Development on Breeding Grassland Birds	15.634	001206	1000633	59,302
Impacts of the Pine Beetle in Wyoming	15.634	000952	WYGF49744	46,765
Mechanistic Study of Songbird Energy Development Impacts	15.634	001205	1000634	28,778
Coon Creek Revisited: Wildlife Response to Broad-Scale Forest Disturbance	15.634	001334	1001002	53,337
Western Amphibian Monitoring	15.634	001483	1001223	3,775
The Effectiveness of Sage-Grouse Core Areas as an Umbrella for Non-Game Sagebrush SGCN	15.634	001601	1001266	34,650
Subtotal Fish and Wildlife Service				<u>317,816</u>
National Park Service				
<i>Western Washington University</i>				
Evaluation of Microbial Inhibition Resulting From Coal Solubilization Processes	15.905	54105-B	1001057	2,577
Office of Surface Mining				
<i>Ciris Energy</i>				
Evaluation of Microbial Inhibition Resulting From Coal Solubilization Processes	15.252	021011SA1	1001048	39,731
<i>Wyoming Department of Environmental Quality</i>				
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811CONS	472,489
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811ACAD	40,990
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811KASSU	31,822
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811CHEME	18,047
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811CMI	482,003
High Plains Gasification Tech Center	15.252	070108UW3	WYDEQ49812DSGN	398,993
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811ADMN	1,332
A geochemical and Experimental Evaluation of Geological CO2-SO2 Co-Sequestration	15.252	090808UW1	WYDEQ49811KAS	39,306
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811DGLS	30,204
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811FRTD	79,602
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811GNTG	37,714
Clean Coal Technology Fund	15.252	092608UW3	WYDEQ49813PIRI	39,065
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811QIN2	11,081
Wyoming Reclamation and Restoration Center	15.252	080409UW1	WYDEQ49814	90,406
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811HFFRD	69,312
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811OUTR	37,557
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811QIN	56,182

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Interior (continued)				
Office of Surface Mining (continued)				
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811OAK	\$ 26,374
Great Plains Gasification	15.252	070108UW3	WYDEQ49812WALK	2,979
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811IGL	27,618
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811HRBT	9,211
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811PIRI2	111,526
Clean Coal Technology Fund	15.252	092608UW3	WYDEQ49813CHE	44,881
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811FAN	91,160
Clean Coal Technology Fund	15.252	092608UW3	WYDEQ49813FAN	30,503
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811RES	83,461
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811PER	30,257
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811SHDR	7,022
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811ECON	896
Clean Coal Technology Fund	15.252	092608UW3	WYDEQ49813WRI	294,539
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811LNRD	381
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811BCK	8,240
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811ENR	2,953
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811MGF	533,098
Advancement of Energy Resources	15.252	090808UW1	WYDEQ49811MGF2	239,037
Advancement/Energy Resources	15.252	090808UW1	WYDEQ49811WCUSP	453,680
Clean Coal Technology Fund	15.252	092608UW3	WYDEQ49813CIRIS	182,958
Clean Coal Technology Fund	15.252	092608UW3	WYDEQ49813GRTPT	147,394
Clean Coal Technology Fund	15.252	092608UW3	WYDEQ49813OHIO	53,540
University of Utah Subcontract	15.252	092608UW3	WYDEQ49813UTAH	13,815
Clean Coal Tech Fund 2009	15.252	102509SA10	WYDEQ49815CIRIS	361,945
Clean Coal Technology Fund 2009	15.252	102509SA10	WYDEQ49815SES	766,320
Clean Coal Technology Fund 2009	15.252	102509SA10	WYDEQ49815WRI	842
Clean Coal Technology Fund	15.252	092608UW3	WYDEQ49813PENN	55,113
Advancement/Energy Res	15.252	090808UW1	WYDEQ49811PIRI	36,041
Center for Fundamentals of Subsurface Flow	15.252	090808UW1	WYDEQ49811ZHNG	7,330
Great Plains Gasification	15.252	070108UW3	WYDEQ49812PCADM	820
Advancement of Energy Resources 11/12	15.250	011811SA2	WYDEQ40464RES	2,420,347
Advancement of Energy Resources 11/12	15.250	011811SA2	WYDEQ40464OUTR	753,273
Advancement of Energy Resources 11/12	15.250	011811SA2	WYDEQ40464ACAD	2,795,124
Advancement of Energy Resources 11/12	15.250	011811SA2	WYDEQ40464ADMN	1,492,284
Clean Coal Technology Fund 2010 (FY11)	15.250	012311SA1	1001030	482,069
Acquisition of a 600MHz High Field Nuclear Magnetic Resonance (NMR) Instrument	15.250	011811SA1	1001027	446,900
Wyoming Reclamation and Restoration Center	15.250	013011SA3	1001037	505,728
Upper Green River Basin Air Quality Citizens Advisory Task Force, Sublette County	15.250	013012SA5	1001411	17,160
Summer Math Institute and Math REU	15.250	011811SA2	WYDEQ40464MATH	58,173
Science Posse	15.250	011811SA2	WYDEQ40464MBIO	41,417
Advcmnt of Energy Resources	15.250	011811SA2	WYDEQ40464SMTC	16,008
SER Match for Weed Mgt for Reclamation-Apache Fndn	15.250	011811SA2	WYDEQ40464PS	33,521
Subtotal Office of Surface Mining				14,661,774
Total U.S. Department of Interior				15,053,609
U.S. Department of Transportation				
Other				
<i>North Dakota State University</i>				
Mountain Plains Consortium	20	MPC-110909UW1	NDSU48511PDG	7,005
Mountain Plains Consortium	20	MPC-110909UW1	NDSU48511PUCKT	316
Rural Road Safety Prog/Univ Trans Cntrs Prog	20	091808UW1	NDSU48510RRSP	(1,264)
Recycled Asphalt Materials/Univ Trans Cntrs Prgm	20	091808UW1	NDSU48510RAP	2,103
Pavement Design Guide/Univ Trans Cntrs Prog	20	091808UW1	NDSU48510PDG	455
Mountain Plains Consortium	20	MPC-110909UW1	NDSU48511GRAVEL	8,718
Mountain Plains Consortium	20	MPC-110909UW1	NDSU48511GA	34,234
Mountain Plains Consortium	20	MPC-110909UW1	NDSU48511RDSFTY	15,579
Mountain Plains Consortium	20	MPC-110909UW1	NDSU48511BOYLES	6,011
Subtotal Other				73,157
Federal Highway Administration				
<i>HDR Engineering</i>				
HDR Engineering Development of Guidelines for Recommended Practice for Live-deflection St	20	DTFH61-07-D-0004	HDR48055	1,192
<i>Wyoming Department of Transportation</i>				
WY DOT Evaluating the Risk of Alkali-silica Reaction in WY through Inter-laboratory Investig	20.205	083006UW4	WYDOT49856USL	13,848
Rural Variable Speed Limit Systems: Phase II	20.205	051210UW2	WYDOT40281F	46,643
Statewide Mesoscopic Traffic Simulation for Wyoming	20.205	051110UW3	WYDOT40283F	10,275
Rural Variable Speed Limit Systems: Phase II	20.205	RURAL VARIABLE SPEED LIMIT SYS	WYDOT40281NF	10,583
WY DOT Effectiveness of Using Recycled Asphalt Materials (rap)/other Dust Suppressants on	20.205	082207UW4	WYDOT49861	31,428
Bridge Deck Evaluation	20.205	012709UW2	WYDOT49863NF	2,521
Comparing Crash Trends and Severity in the Northern Rocky Mountain Region	20.205	090810UW1	1000906	47,823
Instrumentation and Analysis of Frost Heave Mitigation on WY-70, Encampment, WY	20.205	061611SA3	1001139	42,834
Criteria for a Wyoming Culvert Selection Policy	20.205	082611SA1	1001244	59,101
Rural Travel Times	20.205	082611SA3	1001247	37,091
Developing a Roadway safety improvement program for Indian reservations	20.205	083011SA1	1001248	10,471
Evaluating Base Widening Methods	20.205	083111SA1	1001249	22,483
WY DOT Evaluating the Risk of Alkali-silica Reaction on WY through Inter-laboratory Investiq	20.205	083006UW4	WYDOT49856EXT	291
Bridge Deck Evaluation	20.205	012709UW2	WYDOT49863F	1,266
Subtotal Federal Highway Administration				337,850

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U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Transportation (continued)				
Federal Transit Administration				
<i>Wyoming Department of Transportation</i>				
Phase III Transit Authority Planning with SEH and Boume Transit Consulting	20.515	5304-11-FTA-71	1001246	\$ 13,708
National Highway Traffic Safety Administration				
<i>Wyoming Department of Transportation</i>				
WYDOT \ WyGIS Collaborative Roads Data Creation Project Plan	20.610	091109UW1	WYDOT49866	36,939
Research and Innovative Technology Administration				
<i>North Dakota State University</i>				
Subproject for Institution # 1000899	20.701	091910UW1	1000899D	26,027
Subproject for Institution # 1000899	20.701	091910UW1	1000899B	5,920
University Transportation Centers Program/ Mountain Plains Consortium	20.701	091910UW1	1000899	36,484
Subproject for Institution # 1000899	20.701	091910UW1	1000899A	8,087
Subproject for Institution # 1000899	20.701	091910UW1	1000899C	21,548
Use of Travel Time, Travel Time Reliability and Winter Condition Index Information for Impro	20.701	032312SA2	1001453C	22,002
Structural Health Monitoring of Highway Bridges Subjected to Overweight Trucks, Phase I - Ir	20.701	032312SA2	1001453D	20,826
<i>Oregon State University</i>				
Durability Assessment of Recycled Concrete: Phase II	20.701	K9675A-A	1001044	28,203
Durability Assessment of Recycled Concrete Aggregates for use in New	20.701	K9633A-A	OSU40006	(2,533)
<i>South Dakota State University</i>				
SD St U Novel Recoverable Enzyme Nanoparticles for Cellulose Hydrolysis,johnson/shen	20.761	3TL149	SDSTU48786	3,468
Subtotal Research and Innovative Technology Administration				170,032
Total U.S. Department of Transportation				631,686
U.S. National Aeronautics and Space Administration				
<i>Iowa State University</i>				
Intermediate-Mass Star Formation	43	422-21-06A 422-21-06A	IASTUNV40216	30,396
<i>Jet Propulsion Laboratory</i>				
JPL Cloudsat Level 2 Radar Only and Combined Radar Lidar Cloud Senario Classification Stan	43	1270909	JPL482511C	107,852
Stellar Distributions in Dark Matter Halos: Looking over the edge	43	1439078	1001240	116
KINGFISH: Key Insights on Nearby Galaxies: A Far-Infrared Survey with Herschel	43	1448072	1001389	32,352
The 5mJy Extragalactic Spectroscopic Survey	43	1336000	JPL48258MJY	4,811
Local Volume Legacy	43	1367819	JPL48247	5,555
Extended Disks	43	1376509	JPL48249	29,069
Kingfish	43	1371767	JPL48248	129,229
<i>Space Telescope Science Institute</i>				
Probing for Exoplanets Hiding in Dusty Debris Disks: Inner(<10 AU) Disk imaging, Characteri	43	HST-GO-12228.21-A	1001292	13,848
<i>University of California</i>				
AMANTIIS	43.000	00006399	CAUNV47817	32,198
<i>University of North Dakota</i>				
Satellite Images in pest monitoring in Northern Great Plains and Central Asia	43.000	1180-16116	1000953	(4,526)
Subcontract from the University of North Dakota	43.000	1180-16116	1000953B	12,586
Remote Sensing Education and Research for Sustainable Natural Resource Management in WY	43.000	1180-16116	1000953A	10,763
Total U.S. National Aeronautics and Space Administration				404,249
U.S. National Endowment for the Humanities				
<i>Wyoming Council for the Humanities</i>				
10 Year Follow Up on Afghan Women's Project	45	002-11	1000991	4,363
Total U.S. National Endowment for the Humanities				4,363
U.S. National Science Foundation				
<i>Arizona State University</i>				
A Theoretical and Computational Framework for Linking Tree Form and Function to Forest Di	47.074	11-675	1001201	49,113
<i>California Institute of Technology</i>				
Powering the Planet	47.049	68D-1086090	CALTECH47740	198,075
<i>Cold Spring Harbor Laboratory</i>				
TRPGR: Maize Cell Genomics: Resources for Visualizing Promoter Activity and Protein Dyna	47.074	52160113	1000971	295,731
Cell Genomics Subcellular	47.074	22550515	CSHL47950WG	18,962
Cell Genomics Subcellular	47.074	22550512	CSHL47950WGEXT	834
Cell Genomics Subcellular	47.074	22550512	CSHL47950USL2	263
Participant Support and Imaging software 1000971	47.074	920728-SV / 52160113	1000971A	3,941
Cell Genomics Subcellular	47.074	22520112	CSHL47950EXT	320
Cell Genomics Subcellular	47.074	22550514	CSHL47950PART	5,864
<i>Colorado State University</i>				
Shortgrass Steppe Long Term Ecological Research	47.074	G-3080-1	CSU47829	27,659
Shortgrass Steppe Ltr. VI: Examining ecosystem persistence and responses to global change	47.074	G-3010-1	1001218	33,489
Targeted Partnership	47.076	G-3062-3	CSU47835	82,583
Targeted Partnership: Culturally Relevant Ecology, Learning Progressions and Environmental I	47.076	G-3062-3	CSU47835IC	45,443
<i>Dartmouth College</i>				
Genetic Analysis of Natural Variation in the Control of Water Use Efficiency and Response to I	47.074	837	1001079	362,577
QTL Mapping in B. Rapa	47.074	DB-0605736	DARTMTH47955	31,614
<i>Northeastern University</i>				
Self-Efficacy and Retention in Engineering	47.076	501739P0902791	NRTHESTN48684	12,140
<i>Southern University at Baton Rouge</i>				
Thermoelectric Materials for Energy Harvesting	47.041	OSP-02-8300-2009-0052 PO90207	SUBR48875	29,226
<i>Univ of Southern California</i>				
F3DT Southern California	47.050	129095	SCAUNV48810	11,701
<i>University of California</i>				
Erosion and Weathering, Southern Sierra CZO	47.050	EAR-0725097-UWYO	CAUNV47816	125,099
CA, U of, Coll Rsrch an Integrated Geomagnetic/petrologic Study of the Dufek Complex-off C.	47.078	10266930	CAUNV47808ONCM	16,032

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U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. National Science Foundation (continued)				
<i>University of Colorado</i>				
Isolation by Distance or Adaptation: The Extent of Population Genetic Distance that Results fr	47.074	1549140	1001505	\$ 832
<i>University of Northern Colorado</i>				
Mathematics Teacher Leadership Center	47.076	GKA09-0072	UNC48987USL	112,534
Mathematics Teacher Leadership Center	47.076	GKA09-0072	UNC48987PART	94,648
<i>University of Southern California</i>				
PetaSHA-3	47.050	149744	1001029	4,555
F3DT Southern California	47.050	129095	SCAUNV48810IC	16,379
<i>Z4 Energy</i>				
Composite Wind-Turbine Blade Design	47	051110UW4	Z4ENERGY40284	4,426
Total U.S. National Science Foundation				1,584,040
U.S. Environmental Protection Agency				
<i>Colorado School of Mines</i>				
Impacts/Geologic CO2 Sequestra	66.509	400114	COMINES40323	49,799
<i>The Nature Conservancy</i>				
Wetland Condition Assessment for the Upper Green River Basin in Wyoming	66	WYFO/UW/03292012	1001476	8,106
<i>Wyoming Department of Environmental Quality</i>				
Evaluation of Best Management Practices (BMPs) to Protect Groundwater Quality in Goshen C	66.460	091910UW6	1000909	4,969
Total U.S. Environmental Protection Agency				62,874
U.S. Department of Energy				
<i>Battelle Energy Alliance</i>				
Interaction for Advanced Visualization using Immersive Environments; touch-based interaction	81	00112423	1001111	59,475
Radar Research in Support of AIME	81	150178	1001103	99,517
FY12 Interaction for Adv Visualization using Immersive Environments; Touch-Based Interacti	81	00112423	1001111A	49,857
<i>Battelle Memorial Institute</i>				
Gasification Process Modeling	81	00092813	BATTL47701	653
<i>Colorado School of Mines</i>				
Microbial Enhancement of Coal Bed Methane	81	4-42939/17020	COMINES47866	5,733
<i>Colorado State University</i>				
Multiscale Modeling and Uncertainty Quantification for Nuclear Fuel Performance	81	G-3850-2	1001362	1,987
<i>HARC-DOLAN</i>				
RPSEA Pecos Low Impact Roads Project	81.089	08122-35 R09	HARC48106USL	680
<i>Lawrence Livermore National Laboratory</i>				
Interface for Coupling Wind Turbine Aeromechanics with Meso-scale Weather Models	81	B599791	1001461	9,045
<i>Montana State University</i>				
MT St Univ Big Sky Partnership Phase II of Doe C Sequestration Project	81.089	G296-08-W0831	MTSTU48405EOR	53
<i>Northern Arizona University</i>				
MT St Univ Big Sky Partnership Phase II of Doe C Sequestration Project	81.049	MPC35TB-A1	NAZU48565USL	5
<i>Pacific Northwest National Laboratory</i>				
The Center for Molecular Electrocatalysis	81	102475	PCFCNW48717	178,802
<i>Proton Energy Systems, Inc</i>				
Low Cost Large Scale PEM Electrolysis for Renewable Energy Storage	81	PO 6436	1001301	70,285
<i>Research Partnership to Secure Energy for America</i>				
Treatment and Beneficial Reuse of Produced Waters Using A Novel Pervaporation-Based Irrig	81	09123-11	1000595	87,511
Exempt portion of 1000595 Reuse of Producted Waters Using a Novel Pervaporation-Based In	81	09123-11	1000595A	8,267
<i>University of Montana</i>				
MT, Univ of Measurement-Based Stability Assessment-ic,pierre	81.122	061506UW2	MTUNV48440ICR	133,554
Total U.S. Department of Energy				705,424
U.S. Department of Education				
<i>University of Missouri</i>				
Development of a Multi-Faceted, Comprehensive, Vocabulary Instructional Program for the Up	84.305	C00031837-1	1001067	180,833
Participant Support for 1001067	84.305	C00031837-1	1001067A	14,555
<i>Wyoming Department of Education</i>				
WY AIM Clearinghouse	84.027A	120909UW2	WDE40014	53,264
Total U.S. Department of Education				248,652
U.S. Department of Health and Human Services				
<i>National Institute of Health</i>				
<i>Colorado State University</i>				
Development of a Novel Subunit Vaccine Targeting Multiple Alphaviruses: Rocky Mountain Rt	93	G-7809-1	1001105	133,897
Development of a Novel Subunit Vaccine Targeting Multiple Alphaviruses: Rocky Mountain Rt	93	G-7809-1	1001482	443
<i>Florida International University</i>				
Tanzanian Drug Treatment as AIDS Prevention-Reliability and Validity Study	93.279	800000844-02	1001284	7,347
<i>Louisiana State University</i>				
Mechanisms of Protection Against Alpha-Synuclein-Induced Oxidative Stress	93.853	040708UW1	LSU48292	2,523
<i>Ovita Limited</i>				
OVITA GDF9 + BMP15 Peptides as Immunogens in Sheep Ovation, SWR/MRDH	93.396	111703UW1	OVITA8659	4,288
<i>Paratechs Corporation</i>				
Enhancing Glycoprotein Expression in the Baculovirus Expression System	93.859	091910UW3	1000465	14,140
<i>University of Colorado, Denver</i>				
RNAi Core	93.273	FY09.495.001	COUNV47848	(99,960)
RNAi Core	93.273	FY09.495.001	COUNV47846	(38,513)
<i>University of Georgia</i>				
Resource for Integrated Glycotechnology	93.389	RR549-365/4893666	1001377	124,955
Research Resource for Integrated Glycotechnology Year 2	93.859	RR549-367/4941146	1001525	12,521

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U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Health and Human Services (continued)				
National Institute of Health (continued)				
<i>University of Kentucky</i>				
HMS Phenotype of Yersinia Pestis	93.855	3048105790-10-287	UNVKY40032	\$ 20,426
<i>University of Pittsburgh</i>				
IA, U of, Extending Lifespan of Baculovirus Infected Cells,jarvis	93.859	111318-1	PITTUNV48720IC	1
<i>University of Texas</i>				
IA, U of, Extending Lifespan of Baculovirus Infected Cells,jarvis	93.837	100705UW1	TXUNV48903	2,555
Subtotal National Institute of Health				<u>184,623</u>
Substance Abuse and Mental Health Services Association				
<i>State of Oregon</i>				
Oregon SPF-SIG Evaluation	93.243	132917	1000955	402,758
Total U.S. Department of Health and Human Services				<u>587,381</u>
U.S. Department of Homeland Security				
<i>Texas A&M</i>				
Livestock-Wildlife Interactions in a Western Rangeland Setting: Impacts on Epidemiologic Moc	97.061	570679	1000800	40,096
Total U.S. Department of Homeland Security				<u>40,096</u>
U.S. Agency for International Development				
<i>Colorado State University</i>				
Adapting Livestock Systems to Climate Change	98	G-9650-17	1001341	22,542
<i>Virginia Polytechnic Institute</i>				
Conservation Agriculture Production Systems in Eastern Uganda and Western Kenya	98.001	425966-19354	VATECH40029	368,568
Total U.S. Agency for International Development				<u>391,110</u>
TOTAL RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				<u>\$ 20,732,569</u>
ARRA - RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				
ARRA - U.S. National Science Foundation				
<i>Black Hills State University</i>				
Development of a Web-accessible Database of the Vascular Plants from the Missouri Plateau, U	47.082	UW-851000001	BLKHLS47521	\$ 34,833
<i>Michigan Technological University</i>				
Bimetallic Overlay Catalysts for Sustainable Fuel Production from Lactose	47.082	09030221	1001360	18,448
<i>Univ of Southern California</i>				
PetaShake2	47.082	138816	SCAUNV48812	2,034
Total ARRA - U.S. National Science Foundation				<u>55,315</u>
ARRA - U.S. Department of Energy				
<i>University of Minnesota</i>				
A Nationwide Consortium of Universities to Revitalize Electric Power Engineering Education b	81.122	A000211574	1000986	5,368
<i>University of Montana</i>				
Mode Meter Development for Western Interconnection Synchrophasor Program (WISP)	81	110310UW2	1000768	236,099
<i>University of Utah</i>				
Development of Chemical Model to Predict the Interactions between Supercritical Carbon Diox	81.087	091910UW2	1000366	32,023
<i>Wyoming Game and Fish Department</i>				
Research & Development of a GIS-Based Wildlife Resource Management & Mitigation Decisio	81.122	100910UW5	1000729	35,395
Total ARRA - U.S. Department of Energy				<u>308,885</u>
ARRA - U.S. Department of Health and Human Services				
National Institute of Health				
<i>Oregon Health and Sciences University</i>				
A Ram Model of Neuroendocrine Function	93.701	GPHY0150ST WYOMING	ORHSUNV48709ALX	64,068
A Ram Model of Neuroendocrine Function	93.701	GPHY0150ST WYOMING	ORHSUNV48709	6,127
<i>University of Georgia</i>				
Research Resource for Integrated Glycotechnology	93.701	RU549-309/4693318	GAUNV40034	122,361
Subtotal National Institute of Health				<u>192,556</u>
Total ARRA - U.S. Department of Health and Human Services				<u>192,556</u>
TOTAL ARRA - RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				<u>\$ 556,756</u>
TOTAL RESEARCH AND DEVELOPMENT - PASS-THROUGH FUNDING				<u>\$ 21,289,325</u>
OTHER PASS-THROUGH FUNDING				
U.S. Department of Agriculture				
Agriculture Marketing Service				
<i>Wyoming Department of Agriculture</i>				
WY Specialty Crops and Local Foods Project	10.170	012310UW2	WYAG40048	\$ 18,718
High Tunnel Construction and Use for Specialty Food Production	10.170	011711SA3	1001022	9,225
High Tunnel Construction and Use for Specialty Crop Food Production	10.170	021312SA1	1001425	1,843
Subtotal Agriculture Marketing Service				<u>29,786</u>
Food and Nutrition Service				
<i>Wyoming Department of Education</i>				
Youth Nutrition Education	10.574	022710UW3	WDE40090	(640)
Forest Service				
<i>Kansas State University</i>				
4-H Military Partnerships: 4-H Army Youth Development Project (Operation Military Kids)	10	PRELIM SPEND	1001290	62,677
<i>Wyoming Game and Fish Department</i>				
DDCT Software Application Development	10	001664	1001396A	4,415
Subtotal Forest Service				<u>67,092</u>

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U.S. Department of Agriculture (continued)				
National Institute of Food and Agriculture				
<i>Colorado State University</i>				
Water Resources Research, Education and Extension	10.303	G-1483-2	CSU47836	\$ 65,773
<i>Kansas State University</i>				
Host a Camp for Youth with Their Families to Provide Experiential Learning Environment to S	10.500	S12226	1001494	18,543
4-H Military Program--Military 4-H Club Grant	10.500	S12126	1001326	17,323
Military 4-H Grant	10.500	S09041	KSU46164	16,069
Grant is Used to Support Staff Hired for Military 4-H Program	10.500	S11104	1000963	12,541
<i>University of Nebraska</i>				
Professional Development Community of Practice in Public Deliberation, CoP Enhancement Fu	10.500	26-6365-0001-348	1000993	11,535
<i>Utah State University</i>				
2010 Western SARE PDP Administrative Support	10.500	100906011	1000780	128,905
2010 Western SARE PDP State Implementation Grants	10.500	100906014	1000782	107,430
WSARE Professional Development Programs State Implementation Grants	10.500	110897012	1001381	83,836
2009 SARE/NACAA Fellows Program	10.500	90757004	UTSTUNV46448	24,107
2010 SARE/NACAA Fellows Program	10.500	100906013	1000784	13,033
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442MC	11,686
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442AK	11,433
SARE State Plan 2011	10.500	110897012	1001381A	9,206
2008 Western SARE PDP Administrative Support	10.500	080827010	UTSTUNV46470	8,723
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442AS	8,428
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV46466AK	5,088
SARE/NACAA Fellows Program	10.500	080827011	UTSTUNV46469	5,015
2009 Western SARE PDP State Implementation Grants	10.500	UTSTUNV - FREEBURN	UTSTUNV46442CA	4,500
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442MT	4,500
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442UT	4,500
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV46466CA	4,500
<i>Utah State University (continued)</i>				
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442GM	4,440
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV46466WY	4,361
2009 Western SARE PDP State Implementation Grants	10.500	90757012	UTSTUNV46442AZ	4,091
2010 Western SARE Indian Country Grants	10.500	100906015	1000781	3,853
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467MT	2,890
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV46466GM	2,792
SARE FRTEP Professional Development Plan	10.500	110897013	1001394	2,389
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467OR	900
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467OR2	900
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467AZ2	799
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467AK2	593
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467UT2	452
2010 SARE PDP State and Territory	10.500	100906014	1000782A	359
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467OT2	158
2008 Western SARE PDP Grants	10.500	080827014	UTSTUNV46466NTM	3
2008 Western SARE FRTEP Grants	10.500	080827013	UTSTUNV46467WY2	2
<i>Washington State University</i>				
2011/2012 Wyoming Master Woolgrowers Program	10.500	108815 G002900	1001273	3,650
<i>Wyoming Department of Family Services</i>				
FY12 SNAP-Ed	10.551	101010UW1	1000868D	1,507,341
Wyoming Supplemental Nutrition Assistance Program Education FFY 2011-2013 - Counties	10.551	101010UW1	1000868	253,905
Nutrition Education for Food Stamp Recipients - WRIR off-campus	10.551	101010UW1	1000868C	67,765
Nutrition Education for Food Stamp Recipients-State on-campus	10.551	101010UW1	1000868A	61,738
Nutrition Education for Food Stamp Recipients-WRIR on-campus	10.551	101010UW1	1000868B	10,181
Wyoming SNAP-Ed Plan	10.561	092909UW1	WYFMSV7419LARAM	(39)
Subtotal National Institute of Food and Agriculture				2,510,197
Natural Resources Conservation Service				
<i>Wyoming Game and Fish Department</i>				
DDCT Software Application Development	10.912	001664	1001396B	340
Rural Development				
<i>Wyoming Community Network</i>				
Rural Community Development Initiative	10	111110UW2	1000984	3,017
Total U.S. Department of Agriculture				2,609,792
U.S. Department of Commerce				
National Institute of Standards and Technology				
<i>National Growth Through Innovation</i>				
Deployment of a Comprehensive Growth Acceleration Program, the Innovation Engineering Bl	11.611	010411SA1	1001000	25,346
Total U.S. Department of Commerce				25,346
U.S. Department of Defense				
U.S. Air Force				
<i>Academy of Applied Science</i>				
Wyoming-Eastern Colorado Junior Science and Humanities Symposium 2012	12.630	021312SA2	1001426	4,297
U.S. Army				
<i>Kennon</i>				
Kennon Cabin Insulation System for the V-22, Walrath	12	060606UW3	KENNON46173	2,160
Total U.S. Department of Defense				6,457

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U.S. Department of Interior				
Bureau of Land Management				
<i>Wyoming Game and Fish Department</i>				
DDCT Software Application Development	15.231	001664	1001396C	\$ 8,508
<i>Wyoming State Parks and Cultural Resources</i>				
Cultural Resource Internships	15.224	111110UW4	1000982	58,199
Subtotal Bureau of Land Management				<u>66,707</u>
Fish and Wildlife Service				
<i>Western Association of Fish and Wildlife Agencies</i>				
Redband Trout Range-Wide Status Assessment 2011-2013	15.608	13310-2009-154	1001337	69,277
<i>Wyoming Game and Fish Department</i>				
Assessment of Wildlife Vulnerability to Energy Development (AWVED)	15.634	001346	1001078	15,450
Subtotal Fish and Wildlife Service				<u>84,727</u>
Geological Survey				
<i>America View</i>				
Wyoming View - 2008-09	15	AV08-WY01	AMVIEW46007	39,766
Office of Surface Mining				
<i>Wyoming Department of Environmental Quality</i>				
AML Funds for Acquisitions	15.252	PRELIM SPEND	1001231A	2,325,984
AML Funds for Utilities	15.252	PRELIM SPEND	1001231	1,009,833
Utilities	15.252	012810UW3	WYDEQ40064INS	349,700
Uranium Research Center	15.252	082809UW2	WYDEQ46764	295,876
Field Valuation of the Restorative Capacity of Aquifer Down Gradient of a Uranium ISR Minin	15.252	082809UW2	WYDEQ46764A	3,766
AML Funds for Digital Collections	15.252	PRELIM SPEND	1001026B	3,724
Energy Science Graduate Stipends and Fellowships	15.250	092211SA1	1001282	365,475
Ctr for Energy and Economics and Public Policy	15.250	011811SA2	WYDEQ40464CONS	205,887
e-Nanotechnology Program	15.250	011811SA2	WYDEQ40464ROTH	24,926
Niobrara Oral History Project	15.250	011811SA2	WYDEQ40464WAGNR	14,024
<i>Wyoming Game and Fish Department</i>				
Density and Disturbance Calculation Tool (DDCT)--Software Application Development and Su	15.252	001664	1001396	19,578
Subtotal Office of Surface Mining				<u>4,618,773</u>
Total U.S. Department of Interior				<u>4,809,973</u>
U.S. Department of Justice				
<i>Montana State University</i>				
Oregon Evaluation Design Support	16.727	414030-159	1001423	2,015
<i>Wyoming Association of Sheriffs and Chiefs of Police</i>				
Enforcing Underage Drinking Laws (EUDL)	16	071411SA2	1001203	10,542
<i>Wyoming Division of Victims Service</i>				
VOCA Portion of DVS Needs Assessment	16.575	013011SA4	1001036A	11,806
VAWA Portion of DVS Needs Assessment	16.588	013011SA4	1001036B	7,968
Total U.S. Department of Justice				<u>32,331</u>
U.S. Department of Transportation				
Federal Highway Administration				
<i>Wyoming Department of Transportation</i>				
Selective Traffic/DUI Enforcement Grant	20	021612SA2	1001432	5,949
Wyoming Rural Road Safety	20.205	021809UW1	WYDOT46893IC	120,445
Wyoming Technology Transfer Center	20.205	010511SA1	1001005	107,386
Wyoming Technology Transfer Center 2012	20.205	010512SA4	1001392	61,473
Evaluation of the WYDOT Research Center and Research Program (Phase II)	20.205	051211SA3	1001123	30,129
Wyoming LTAP Center 2012	20.205	011012SA1	1001393	20,519
Wyoming LTAP (Local Technical Assistance Program) Center	20.205	010411SA2	1001004	2,091
NonFed Portion of WY LTAP Ctr 1001004	20.205	010411SA2	1001004A	1,216
<i>Wyoming State Parks and Cultural Resources</i>				
An Inventory and Economic Assessment of Non-motorized Trails in Wyoming	20.219	013012SA1	1001407	41,294
Subtotal Federal Highway Administration				<u>390,502</u>
Federal Transit Administration				
<i>Wyoming Department of Transportation</i>				
Partial Funding for the South Express Shuttle Lot Project including Surface Upgrades, Landsca	20.500	5309-11-FTA-68	1001242	356,288
5311 FY12 Maintenance	20.500	5311-12-FTA-02	1001357B	82,225
5309 Funds to Cover Overrun for Capital Expenditures	20.500	5309-10-FTA-75	1001032	67,830
Maintenance Portion of UW Shuttle Bus Award	20.500	5311-11-FTA-02	1000792B	35,075
Wyoming Rural Public Transportation 5311 Program FY2012 for Operation and Administrat	20.509	5311-12-FTA-02	1001357	523,596
Wyoming Rural Public Transportation Program FY2011 for operation and administration of the	20.509	5311-11-FTA-02	1000792	173,012
5311 FY12 Administration	20.509	5311-12-FTA-02	1001357A	114,747
A One Year Pilot of the Grand Ave Corridor Route to Gauge Interest in a City Bus Route Serv	20.509	5311-12-FTA-52	1001243	99,700
Administrative Portion of UW Shuttle Bus Award	20.509	5311-11-FTA-02	1000792A	50,046
Grand Avenue Corridor Route Administration	20.509	5311-12-FTA-52	1001243B	16,840
Grand Avenue Corridor Maintenance	20.509	5311-12-FTA-52	1001243A	9,144
Grand Avenue Corridor Route Capital	20.509	5311-12-FTA-52	1001243C	2,800
Traffic Counts	20.515	112108UW3	WYDOT46486USL	1,392
Level II Design for Transit Facility	20.515	5304-11-FTA-52	1001094	(5,600)
Subtotal Federal Transit Administration				<u>1,527,095</u>
National Highway Traffic Safety Administration				
<i>Wyoming Department of Transportation</i>				
Selective Traffic Enforcement	20	402/154AL	1000981	9,484
Statewide Telephone Survey of Wyoming Drivers on Driving Behaviors 2010	20.600	644	1000883	28,429
Subtotal National Highway Traffic Safety Administration				<u>37,913</u>
Total U.S. Department of Transportation				<u>1,955,510</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. National Endowment for the Arts and Humanities				
National Endowment for the Arts				
<i>Wyoming Arts Council</i>				
Folk Arts: American Studies salary support FY12	45.025	5680009	1001364	\$ 25,302
CAP: Sculpture: A Wyoming Invitational, Public Art in Laramie	45.025	4603023	1000997	9,972
WAC Folk Arts-Andrea Graham	45.025	4306185	1000869	7,114
Yr 5 ArtMobile Outreach Project	45.025	5645542	1000839A	7,000
A Series of Exhibitions, Public Programs, and Interpretive Material by Small Metalist Donovan	45.025	4962274	1001208	6,689
Arts in Unlikely Places: Creativity and Building Stronger Wyoming Communities	45.025	4317606	1001235	3,500
WAC Partnership: Art Mobile Outreach Partnership, Year 4	45.025	4313115	1000839	2,323
Diwali Night 2011	45.025	5917551	1001365	1,500
Arts Accessz: Rohina Malik: "Unveiled " One-woman Show Performing Artist for International	45.025	5969103	1001366	1,500
Capital Saxophone Quartet Residency	45.025	5865919	1001310	1,000
TA: Artists/Collector Filmed Interviews and Virtual Tours	45.025	5621066	1001230	573
Subtotal National Endowment for the Arts				<u>66,473</u>
National Endowment for the Humanities				
<i>Wyoming Council for the Humanities</i>				
Virginia Scharff - The Women Jefferson Loved	45	103-12	1001451	2,000
General Support for Speaker Series and Graduate Assistant	45.129	013011SA5	1001034	6,293
Frontier Scots	45.129	104-11	1001069	2,000
Subtotal National Endowment for the Humanities				<u>10,293</u>
Total U.S. National Endowment for the Arts and Humanities				
				<u>76,766</u>
U.S. National Science Foundation				
<i>Tibbets, Teresa</i>				
Tibbets NSF Minor Postdoctoral Research Fellowship, Martinez Del Rio/tibbets	47.074	082905UW1	TIBBETS46375	6,874
<i>NatureServe</i>				
NSF Handheld Field Inventory and Mapping Tools	47.074	WY-013-FY10	NATSRV46209	1,435
Total U.S. National Science Foundation				
				<u>8,309</u>
U.S. Environmental Protection Agency				
<i>Wyoming Department of Environmental Quality</i>				
WY Deq Rural Living in WY Small Acreage Conservation Education aAnd Outreach Project 0	66.460	110407UW8	WYDEQ47420	4,983
Total U.S. Environmental Protection Agency				
				<u>4,983</u>
U.S. Department of Energy				
<i>Krell Institutes</i>				
DOE Graduate Fellowship	81.049	080608UW2	KRELL47040	7,968
Total U.S. Department of Energy				
				<u>7,968</u>
U.S. Department of Education				
<i>Albany County</i>				
Incredible Years Teacher Classroom Management Training	84.391	113011SA1	1001354	5,100
<i>Elements of Lights on in Lande</i>				
Evaluating the Elements of Lights on in Lander	84.287C	051211SA1	1001125	5,025
<i>National Writing Project</i>				
2011-2012 Wyoming Writing Project Continued Funding Application to the National Writing P	84.928A	92-WY01 AMEND 23	1001136	28,493
NATLWRT-Keeney	84.928A	92-WY01	NATLWRT6336FY11	1,950
<i>Park County</i>				
Evaluate West Park Hospital's US DOE-SDFS Grant to Prevent High-Risk Drinking Among C	84.184H	120909UW1	PARKCO40012	14,929
<i>Wyoming Department of Education</i>				
State Access Point to the National Accessible Materials Accessibility Center (NIMAC)	84.027A	010612SA3	1001400	39,231
Increasing Awareness and Implementation of Assistive Technology	84.323A	102111SA2	1001327	36,050
Place Learning and Civic Engagement	84.366B	110150T2BA2	1001068	157,957
Ready to Learn Math	84.366B	110150T2BA3	1001056	128,739
EASMI	84.366B	100150T2BA0	WDE40241	126,517
QR STEM	84.366B	022710UW8	WDE40098	106,815
CCMI	84.366B	022710UW7	WDE40097	82,635
Flooding the Fields with Problem Based Learning	84.366B	110150T2BA1	1001055	78,796
Science for the Future: Redesigning Science Education via the Energy-Water-Climate Nexus	84.366B	1201502MSPA4	1001446	28,530
R21 Project	84.366B	100150T2BA1	WDE40271USL	8,347
Flooding the Fields with Problem Based Learning Yr 2	84.366B	110150T2BA1	1001055A	4,089
R21 Project	84.366B	100150T2BA1	WDE40271EXT	2,889
Robotics for 21st Century Students (R21 Project, RENEWAL)	84.366B	110150MSPA0	1001130	163,199
Total U.S. Department of Education				
				<u>1,019,291</u>
U.S. Department of Health and Human Services				
<i>Wyoming Health Information Organization</i>				
WTN Interoperability Conference	93	102011SA1	1001322	453
Administration for Children and Families				
<i>Association of University Centers on Disabilities</i>				
Wyoming Think College	93.632	824-546	1001054	11,338
<i>UPLIFT</i>				
UPLIFT TANF (Temporary Assistance to Needy Families) AT-RISK PRESCHOOL PROGR	93	111804UW6	UPLIFT46398	38,686
<i>Wyoming Children's Action Alliance</i>				
Improving Health Literacy through Medication Management in Older Adults	93.713	020711KP1	1001045	2,160
Administration for Children and Families (continued)				
Subtotal Administration for Children and Families				<u>52,184</u>

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Department of Health and Human Services (continued)				
Administration on Aging				
<i>Wyoming Department of Health</i>				
Improving Health Literacy through Medication Management in Older Adults	93.043	120710UW4	1000994	\$ 31,351
Center for Medicare and Medicaid Services				
<i>Wyoming Department of Health</i>				
Administration of the Inventory for Client and Agency Planning (ICAP) Assessment Tool for th	93	080510UW4	1000766	202,798
Drug Utilization Review (DUR) and Pharmacy and Therapeutic (P&T) Committee Programs	93.778	071111SA1	1001170	359,788
Drug Utilization Review	93.778	4483	WYHLTH40459	813
Subtotal Center for Medicare and Medicaid Services				563,399
Centers for Disease Control and Prevention				
<i>State of Idaho</i>				
Idaho Adult Tobacco Survey	93	HC747500	1001415	61,055
<i>State of Montana</i>				
Medicaid Chronic Disease and Health Survey Amend 1	93.070	12-07-3-31-050-0 AMEND 1	1001437A	7,737
Medicaid Chronic Disease and Health Survey	93.554	12-07-3-31-050-0	1001437	32,687
<i>Wyoming Department of Health</i>				
WY Health WY Hospital Preparedness Program,Schaad	93.069	110907UW3	WYHLTH46926	31,304
WY Telehealth Network Matching WDH	93.069	080708UW1	WYHLTH46906	20,722
Subtotal Centers for Disease Control and Prevention				153,505
Health Resources and Services Administration				
<i>University of Washington</i>				
Nursing Technology Collaborative 11-12	93.359	724437	WAUNV40004B	5,070
WWAMI Nursing Technology Collaborative FY12	93.359	660362	WAUNV40004A	4,960
<i>Wyoming Department of Health</i>				
Early Childhood Vision Screening	93.994	011711SA4	1001020	75,944
Subtotal Health Resources and Services Administration				85,974
National Institute of Health				
<i>University of Utah</i>				
National Network of Libraries of Medicine Member Services Project	93	020112KP01	1001419	8,287
National Library				
<i>University of Utah</i>				
National Network of Library of Medicine Year 2	93	10019330-07	1001506	20,720
Office of Human Development Services				
<i>University of Denver</i>				
Child Welfare Training: National Child Welfare Workforce Initiatives, Priority Area 2: Child W	93.648	SC36908A-03-00	1001382	15,000
Stipend and Travel Portion of 1001060	93.648	SC36793A-05-00 - PO 0103554	1001060A	7,000
Western Workforce: A Comprehensive Workforce Project	93.648	SC36793A-05-00 - PO 0103554	1001060	6,039
<i>Wyoming Division of Victims Service</i>				
FVPSA Portion of Needs Assessment	93.671	013011SA4	1001036C	10,560
Subtotal Office of Human Development Services				38,599
Office of the Secretary				
<i>Wyoming Department of Insurance</i>				
Health Insurance Exchange Feasibility Study	93.525	120710UW3	1000996	5,101
Public Health Service				
<i>Minnesota Department of Health</i>				
Minnesota Worksite Wellness Survey, 2011	93.283	B56637	1001200	43,944
<i>Northwest Regional Telehealth Resources Center</i>				
Wyoming Telehealth Nursing Training	93.211	032009UW2	NRTRC47115	2,252
<i>University of Washington, Seattle</i>				
Wyoming Area Health Education Center Model States	93.107	707143	1000956	34,077
<i>Wyoming Department of Health</i>				
Wyoming Tobacco Prevention and Control Evaluation and Surveillance	93.283	083111SA2	1001250	3,450
Core Prevention Evaluation Non-Fed Portion	93.959	110410UW3	1000825A	174,511
Core Prevention Evaluation	93.959	110410UW3	1000825	(3,395)
Subtotal Public Health Service				254,839
Substance Abuse and Mental Health Services Association				
<i>North Dakota State University</i>				
North Dakota Strategic Prevention Framework State Incentive Grant	93.243	FAR-0019081	1001348	76,983
<i>Northern Arapaho</i>				
Northern Arapaho SPF-TIG Program Evaluation	93	121409UW1	NOARAP40016	29,064
<i>Northern Wyoming Mental Health</i>				
Mental Illness Stigma Survey in Sheridan County	93.243	021111SA1	1001047	5,793
<i>Westat</i>				
Cross-site Evaluation of the SPF SIG data reporting	93	8728-012	1001049	1,050
<i>Wyoming Department of Health</i>				
Wyoming Youth Suicide Prevention Initiative Evaluation FY 2011	93.243	011711SA5	1001011	67,807
Substance Abuse Cost and Environmental Strategy Effectiveness Analysis; Substance Abuse Pr	93.243	041212SA1	1001467	39,525
Wyoming Youth Suicide Prevention Initiative Evaluation FFY 2012 and the Brief Intensive Tre	93.243	051612SA1	1001501	12,017
Subtotal Substance Abuse and Mental Health Services Association				232,239
Total U.S. Department of Health and Human Services				1,446,651
U.S. Corporation for National and Community Service				
Corporation for National and Community Service				
<i>Serve Wyoming</i>				
9/11 Tribute Service Project	94	092211SA2	1001281	1,060
CNCS-WCC 2011-2012 Program Grant	94.006	11AC130091	1001272	209,465
AmeriCorps Program: Connecting Campus & Community 2011-2012	94.006	08ACHWY0010002	1001279	152,199
CNCS - WCC 2010-2011 Program Grant	94.006	10AC119306	1000905	31,596
WY CNCS Connecting Campus & Community 10-11, Kleinhesselink	94.006	10AC110672	1000598	24,713
Subtotal Corporation for National and Community Service				419,033
Total U.S. Corporation for National and Community Service				419,033

UNIVERSITY OF WYOMING (ENTITY IDENTIFICATION NUMBER 83-6000331)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PASS-THROUGH FUNDING
Year Ended June 30, 2012

U.S. Department/ Agency/ Project Title	Catalog of Federal Domestic Assistance	Sponsor ID	University of Wyoming Budget ID	Cash Expended (Reimbursed)
U.S. Agency for International Development				
<i>Wildlife Trust</i>				
Corporate Economic Prediction of EID Impacts IV	98	091910UW6	1000921	\$ 12,974
Total U.S. Agency for International Development				<u>12,974</u>
TOTAL OTHER PASS-THROUGH FUNDING				<u>\$ 12,435,384</u>
ARRA - OTHER PASS-THROUGH FUNDING				
ARRA - U.S. Department of Commerce				
Department of Commerce National Telecommunications and Information Administration				
<i>EdLab Group Foundation</i>				
LinkWYOMING Monitoring and Evaluation	11.558	EDLAB2012-12	1001510	\$ 1,510
Total ARRA - U.S. Department of Commerce				
ARRA - U.S. Department of Labor				
Department of Labor Employment Training Administration				
<i>Wyoming Department of Workforce Services</i>				
Wyoming Innovation Marketplace	17.259	110909UW2	WYWORK46348	7,644
Total ARRA - U.S. Department of Labor				<u>7,644</u>
ARRA - U.S. Department of Transportation				
Department of Transportation Federal Transit Administration				
<i>Wyoming Department of Transportation</i>				
UW Stimulus Capital Project	20.509	STIM-FTA-006	WYDOT40023	1,425,692
Total ARRA - U.S. Department of Transportation				
ARRA - U.S. National Science Foundation				
<i>University Corporation for Atmospheric Research</i>				
Construction Adviser Support for Construction and Commission of the Near-Wyoming Supercc	47	P1083157	1000957	1,314
Total ARRA - U.S. National Science Foundation				
ARRA - U.S. Department of Energy				
<i>Western Governors' Association</i>				
Western Wildlife Crucial Habitat Assessment Tool (CHAT) Development Work Group Partic	81.112	30-232-WY2	1001418	6,916
Travel Portion of Crucial Habitat Assessment Tool	81.112	30-232-WY2	1001418A	1,213
Total ARRA - U.S. Department of Energy				<u>8,129</u>
ARRA - U.S. Department of Education				
<i>Wyoming Department of Education</i>				
ARRA Major Maintenance	84.394	MMU001	WY40272	18,510,655
Total ARRA - U.S. Department of Education				
ARRA - U.S. Department of Health and Human Services				
Department of Health and Human Services Public Health Service				
<i>Wyoming Department of Health</i>				
Wyoming Worksite Wellness Programs	93.274	031611SA1	1001075	23,358
Department of Health and Human Services Health Resources and Services Administration				
<i>University of Washington, Seattle</i>				
Equipment to Enhance Training for Health Professionals	93.411	707184Z	1001018	1,292
Department of Health and Human Services Centers for Disease Control and Prevention				
<i>Wyoming Department of Health</i>				
Wyoming Quit Tobacco Program Evaluation	93.723	ARRA.0998#7629S3	1000988	14,698
Total ARRA - U.S. Department of Health and Human Services				<u>39,348</u>
TOTAL ARRA OTHER PASS-THROUGH FUNDING				<u>\$ 19,994,292</u>
TOTAL OTHER - PASS-THROUGH FUNDING				<u>\$ 32,429,676</u>
TOTAL PASS-THROUGH FUNDING				<u>\$ 53,719,001</u>

UNIVERSITY OF WYOMING

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The purpose of the schedule of expenditures of Federal awards (the “Schedule”) is to present a summary of the activities of the University of Wyoming (the “University”) for the year ended June 30, 2012, which have been financed by the U.S. Government. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the University, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the University.

For purposes of the Schedule, Federal awards have been classified into two types:

1. Direct Federal awards consisting of Federal assistance and Federal student financial assistance, and
2. Pass-through funds received from non-Federal organizations made under Federally sponsored programs conducted by those organizations.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3. Federal Student Loan Programs

Student loans are funded by the Federal Government under the Federal Perkins Loan Program (CFDA #84.038) and are administered directly by the University. Activity related to this loan program, if any (such as Federal and University contributions), is included in the accompanying Schedule. The University’s Federal Perkins Loan Program had an outstanding loan balance of \$7,467,411 as of June 30, 2012. Loans disbursed from the Federal Perkins Loan Program were \$1,293,846 for the fiscal year ended June 30, 2012. There were no Federal capital contributions for the year ended June 30, 2012.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

I. SUMMARY OF INDEPENDENT AUDITOR’S RESULTS

A. Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? _____ Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X No

Noncompliance material to financial statements noted? _____ Yes X No

B. Federal Awards

Internal control over major programs:

- Material weaknesses identified? X Yes _____ No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes _____ None Reported

Type of auditor’s report issued on compliance for major programs: Unqualified

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? X Yes _____ No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Cluster	Research and Development
Cluster	Student Financial Assistance
20.509	Formula Grants for Other than Urbanized Areas
84.378	College Access Challenge Grant Program
84.394/84.397	State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? _____ Yes X No

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

II. FINANCIAL STATEMENT FINDINGS

None

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2012-01: Schedule of Expenditures of Federal Awards

Condition – The University did not provide a schedule of expenditures of Federal awards (SEFA) which properly identified all Federal funds expended. Specifically, we noted the following:

1. One award did not identify the correct CFDA number.
2. Expenditures for two non-Federal awards were reported as part of the Research and Development Cluster.

Criteria – Per 31 USC 7502 (Single Audit Act Amendments of 1996 (Pub. L. 104-156)), each non-Federal entity that expends a total amount of Federal awards equal to or in excess of \$500,000 shall provide its auditor a schedule of Federal expenditures that is presented fairly in all material respects in relation to the financial statements taken as a whole.

As clarified in the OMB Circular A-133 Subpart C.300, the auditee shall identify in its accounts all Federal awards received and expended in the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of Federal and the name of the pass-through agency.

Cause – In regards to the improper identification of the CFDA number, the award agreement was unclear as to the allocation of the award between the identified CFDA numbers. However, the Office of Sponsored Programs failed to allocate the awards on the same basis as previously received awards.

In regards to the reporting of non-Federal expenditures on the SEFA, the University did not identify the non-Federal portion of the award.

Effect – An inaccurate schedule of expenditures of Federal awards could result in the improper identification of major programs and the related audit requirements.

Recommendation – We recommend the University review the control system in place over the preparation of the schedule of expenditures of Federal awards and revise the current controls and/or implement new controls to ensure that the schedule is accurate and complete. With respect to the awards improperly reported in the SEFA, we recommend the University's systems be updated as necessary to ensure the awards are reported properly in the future.

Questioned Costs – \$0

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

2012-02: Research and Development Cluster – Activities Allowed or Unallowed;
Allowable Costs/Cost Principles

Catalog of Federal Assistance (CFDA) Number and Title: #15.608 Fish and Wildlife Management Assistance; #20.701 University Transportation Centers Program

Federal Agency Name: U.S. Department of the Interior, Fish and Wildlife Service; U.S. Department of Transportation, Research and Innovative Technology Administration

Pass-Through Entity Name (if applicable): N/A; North Dakota State University

Award Number/Name: 60181BG564; 032312SA2

University Project ID: 1001321; 1001453C

Award Year(s): October 12, 2011 - October 13, 2016; January 1, 2012 - November 30, 2013

Condition – Of the 40 expenditures selected for testing compliance with allowable costs used to meet match requirements within the Research and Development Cluster, we noted two instances in which ineligible expenditures were used to meet match requirements. The University had a total of 47 Research and Development awards with match requirements that closed during the current fiscal year. The expenditures in question resulted in questioned costs of \$10,518 (\$128 on CFDA #15.608; \$10,390 on CFDA #20.701).

Criteria – Per review of OMB Circular A-110 (2CFR215.23), all contributions, including cash and third party in-kind, shall be accepted as part of the recipient’s cost sharing or matching when such contributions meet certain criteria, including that they are: (1) verifiable from the recipient’s records, (2) are not included as contributions for any other federally-assisted project or program, and (3) are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.

Cause – Regarding instance one (CFDA #15.608), the Office of Sponsored Programs uses a spreadsheet to assist in the calculation of differential match amounts. However, the person responsible for the calculation misunderstood the process, which resulted in the miscalculation of the amount and an over-reporting of the expenditure used towards the matching requirement.

Regarding instance two (CFDA #20.701), in which expenditures incurred under another Federal award were used as match towards the award in question, the University could not provide sufficient documentation that the match was allowable. This resulted in the over-reporting of the expenditures used towards the matching requirement.

Effect – Without proper calculations of the expenditures reported as matching, the Federal oversight or pass-through agency could disallow the amounts as eligible match on the award. As a result, the University may be required to return the related Federal funds to the respective agency. However, in both instances noted, the awards have not yet ended, which will allow the University the opportunity to find allowable match amounts to be used towards the award requirements.

Recommendation – We recommend the University correct the cost share documentation to reflect the proper and allowable amount of match. The University should also review other Federal awards for similar instances of noncompliance and also correct those instances. In addition, we recommend the University implement procedures to review allowability of unusual and/or infrequent items used towards the matching requirement. We also recommend that the review system in place focus on those individuals with less experience with the established review processes.

Questioned Costs – \$10,518

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

2012-03: Research and Development Cluster - Matching

Catalog of Federal Assistance (CFDA) Number and Title: #10.Unknown; #15.Unknown

Federal Agency Name: U.S. Department of Agriculture, Forest Service; U.S. Department of Interior, National Park Service

Pass-Through Entity Name (if applicable): N/A; N/A

Award Number/Name: 10-CS-11132421-144; H1200090004 J1242090035

University Project ID: 1000689; DOINPS42507

Award Year(s): April 1, 2010 - September 30, 2011; September 30, 2009 - March 31, 2012

Condition – Of the five awards selected for testing compliance with matching requirements within the Research and Development Cluster, we noted one instance (CFDA #10.Unknown) in which the award had closed on September 30, 2011 and the supporting documentation showed that the matching requirement had not been met. This did not result in a finding as upon further review, the University provided an in-kind letter received in September 2012 documenting in-kind match that had been incurred during the award’s period of availability. While the University was compliant with the matching requirement, the University did not obtain and update the supporting cost share documentation in a timely manner.

Of the 40 expenditures selected for testing compliance with allowable costs used to meet match requirements within the Research and Development Cluster, we noted one instance (CFDA #15.Unknown) where the documentation relating to the match requirement was not updated in a timely manner. This did not result in a finding as the expenditure was under-reported and the award had not yet ended.

The University had a total of 39 awards with match requirements that closed during the current fiscal year within the Research and Development Cluster.

Criteria – Per review of OMB Circular A-110 (2CFR215.23), all contributions, including cash and third party in-kind, shall be accepted as part of the recipient’s cost sharing or matching when such contributions meet certain criteria, including that they are verifiable from the recipient’s records.

Cause – Regarding instance one (CFDA #10.Unknown), there are several departments within the University which were authorized to make expenditures from the award amount. Lack of communication between departments has caused documentation regarding expenditures and matching within the award to not be updated timely.

Regarding the second instance (CFDA #10.Unknown), the person responsible for the differential calculation was not calculating the differential regularly, as expenditures were incurred, which should be done at least quarterly.

Effect – Failure to maintain sufficient documentation in a timely manner regarding match requirements could lead to failure to meet match requirements on a closed award. As a result, the University may be required to return the related Federal funds to the respective agency.

Recommendation – We recommend the University revise its current control system to ensure that matching requirements are documented within the cost share system in a timely manner.

Questioned Costs – Not Applicable

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

2012-04: Suspension and Debarment

Catalog of Federal Assistance (CFDA) Number and Title: #15.252 Abandoned Mine Land (AMLR) Program

Federal Agency Name: U.S. Department of Interior, Office of Surface Mining

Pass-Through Entity Name (if applicable): Wyoming Department of Environmental Quality

Award Number/Name: 090808UW1

University Project ID: WYDEQ49811WCUSP and WYDEQ49811CMI

Award Year(s): July 29, 2008 – June 30, 2012

Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program

Federal Agency Name: U.S. Department of Education

Pass-Through Entity Name (if applicable): N/A

Award Number/Name: P378A100038 and P378A110038

University Project ID: 1000074, 1000074A, 100074B

Award Year(s): August 14, 2010 – August 13, 2013

Condition – Of the four expenditures selected for testing compliance with suspension and debarment requirements within the Research and Development Cluster, three of the expenditures were incurred under individual project IDs to three vendors that exceeded \$25,000 and were subject to the suspension and debarment requirements. Of the three expenditures selected for testing compliance with suspension and debarment requirements within the College Access Challenge Grant Program (CFDA #84.378), two of the expenditures were incurred under individual project IDs to two vendors that exceeded \$25,000 and were subject to the suspension and debarment requirements. We noted the University did not obtain the required suspension and debarment certification for four of the five vendors to which the five applicable expenditures tested were incurred within the Research and Development Cluster (two vendors under CFDA #15.252) and the College Access Challenge Grant Program (two vendors under CFDA #84.378). We noted that any Federal funds disbursed via the University's Payment Request system would be susceptible to this control deficiency.

This did not result in a finding as the entities with which the University contracted were not suspended or debarred.

Criteria – The University must design internal controls to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Per review of 2CFR215.13, non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include procurement contracts for goods or services equal to or in excess of \$25,000 and all non-procurement transactions (e.g. subawards to recipients).

Cause – The contracts in question were initiated outside the normal procurement process, which is where the suspension and debarment certification process is typically performed. Although the University has a control system in place which clearly states the suspension and debarment policies and requirements, it is not properly designed as not all of the program personnel administering Federal awards are aware of the policies and/or requirements.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

Effect – If the University is not verifying that vendors with which it contracts are neither suspended nor debarred, it is possible that the University could contract with a vendor that is suspended or debarred, in which case the University may be required to return the funds expended to that vendor to the Federal oversight or pass-through agency.

Recommendation – We recommend the University review and revise its current control system to ensure that all contracts be subjected to the established procurement process, which includes the suspension and debarment certification process. If this is not feasible, we recommend that a secondary control system be established to ensure that all contracts entered into outside of the established procurement process be reviewed to ensure compliance with all of the necessary Federal requirements, including suspension and debarment.

Questioned Costs – Not Applicable

2012-05: College Access Challenge Grant Program – Activities Allowed or Unallowed;
Allowable Costs/Cost Principles

Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program

Federal Agency Name: U.S. Department of Education

Pass-Through Entity Name (if applicable): N/A

Award Number/Name: P378A100038 and P378A110038

University Project ID: 1000074, 1000074A, 100074B

Award Year(s): August 14, 2010 – August 13, 2013

Condition – The College Access Challenge Grant Program (CFDA #84.378) does not have a formal control system in place to document and monitor non-salary matching expenditures for compliance with allowable costs used to meet match requirements. Furthermore, a portion of the match documented as having been used towards the matching requirement for both the award years ending August 13, 2012 and August 13, 2013 was the non-Federal portion of Federal Supplemental Educational Opportunity Grant funds (FSEOG – CFDA #84.007) awarded to students. However, the FSEOG program also has its own match requirements. Therefore, using the non-Federal portion of the FSEOG program is unallowable match as these expenditures have already been used to meet the matching requirements of the FSEOG program. Questioned costs are unknown due to the lack of documentation supporting the amounts reported and a formal monitoring system.

Criteria – Per review of OMB Circular A-110 (2CFR215.23), all contributions, including cash and third party in-kind, shall be accepted as part of the recipient’s cost sharing or matching when such contributions meet certain criteria, including that they are: (1) verifiable from the recipient’s records, (2) are not included as contributions for any other federally-assisted project or program, and (3) are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.

Cause – The College Access Challenge Grant Program is not utilizing the University’s cost-share system with respect to non-salary cost share expenditures and has not implemented a sufficient substitute control system to gather and document non-salary cost share expenditures, especially if the cost share expenditures are received from entities outside the University.

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

Effect – Without proper support of the expenditures reported as matching, the Federal oversight agency could disallow the amounts as eligible match on the award. As a result, the University may be required to return the related Federal funds to the respective agency. However, the awards have not yet ended, which will allow the University the opportunity to find allowable match amounts to be used towards the award requirements.

Recommendation – We recommend the College Access Challenge Grant Program implement procedures to formally document and monitor matching expenditures, including obtaining formal in-kind letters from outside entities. In addition, the College Access Challenge Grant Program should utilize the University’s established cost-share system, which includes additional controls over documenting and tracking cost-share, as well as ensuring that cost-share is not claimed on duplicate awards.

Questioned Costs – Unknown

2012-06: College Access Challenge Grant Program – Reporting

Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program

Federal Agency Name: U.S. Department of Education

Pass-Through Entity Name (if applicable): N/A

Award Number/Name: P378A100038

University Project ID: 1000074

Award Year(s): August 14, 2010 – August 13, 2013

Condition – Of the two reports filed for performance report testing for the College Access Challenge Grant Program (CFDA #84.378), we selected the April 15, 2012 Annual Performance Report (APR) Part 1 for testing compliance with the reporting requirements. We noted six instances out of seven tested where the financial information within Part 1 of the APR did not agree to supporting documentation.

Criteria – OMB Circular A-110, performance reporting §___.51, and the laws, regulations, and the provisions of contract or grant agreements pertaining to the specific programs require that reports be complete, accurate, and supported by accounting records (if applicable).

Cause – We noted that while the College Access Challenge Grant Program has a control system in place to track expenditures, it is not functioning properly. We noted that there are no procedures in place to capture the financial information as of a specific date for the period on which the report is prepared. As a result, there is no supporting documentation for the amounts reported.

Effect – The applicable Federal oversight agency could withhold future reimbursement of expenditures incurred under the awards until corrected reports are submitted.

Recommendation – We recommend the College Access Challenge Grant Program review and revise its control system as necessary to provide documentation that will support the expenditures reported in the Annual Performance Report. In addition, we also recommend the College Access Challenge Grant Program implement additional control procedures to ensure that the review procedures over financial reporting are thorough enough to verify the information within the reports.

Questioned Costs – \$0

UNIVERSITY OF WYOMING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

2012-07: College Access Challenge Grant Program – Earmarking

Catalog of Federal Assistance (CFDA) Number and Title: #84.378 College Access Challenge Grant Program

Federal Agency Name: U.S. Department of Education

Pass-Through Entity Name (if applicable): N/A

Award Number/Name: P378A100038 and P378A110038

University Project ID: 1000074, 1000074A, 100074B

Award Year(s): August 14, 2010 – August 13, 2013

Condition – The College Access Challenge Grant Program (CFDA #84.378) does not have a formal control system in place to document and monitor administrative expenditures for compliance with the earmarking requirement after the initial budget is established.

Criteria – Per 20 U.S.C.1133 Part E, Section 771 (f)(3), a grantee may use not more than 6% of the total amount of the sum of the Federal share provided under this section and the non-Federal share required under this section for administrative purposes relating to the grant under this section.

Cause – The College Access Challenge Grant Program has not implemented a sufficient control system to document and track earmarking requirements.

Effect – Without proper support of the expenditures reported as administrative expense, the Federal oversight agency could disallow the amounts as eligible administrative expenses on the award. As a result, the University may be required to return the related Federal funds to the respective agency.

Recommendation – We recommend the College Access Challenge Grant Program implement procedures to formally document and monitor administrative expenditures to ensure compliance with the earmarking requirement throughout the life of the award.

Questioned Costs – Not Applicable

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2012

FINDING	STATUS
<p><u>2011-01: Schedule of Expenditures of Federal Awards</u></p> <p>The University did not provide a schedule of expenditures of Federal awards (SEFA) which properly identified all Federal funds expended. Specifically, we noted the following:</p> <ol style="list-style-type: none"> 1. During testing, we noted three awards that did not report the correct CFDA#. 2. During testing, we noted expenditures were reported under one fixed-priced awards, when in fact the award had been completed and closed, and the expenditures being reported were non-Federal (University) expenditures rather than Federal expenditures. It was subsequently determined that the University has a total population of 64 such awards, although not all of these awards have been completed and closed. 	<p>The Office of Sponsored Programs will continue to review award documentation for the necessary CFDA information. The Office of Sponsored Programs has discontinued the practice of "open-ending" fixed-priced project budgets which will eliminate the issue of reporting expenditures on closed projects. On the three awards that did not report the correct CFDA#, the University did report the correct Federal agency and program. The fixed price projects that had been open-ended, but are completed have been closed.</p> <p><i>Auditor's Comment 2011-01</i> Based on current year testing, we determined the University did not implement the above procedures effectively, which resulted in a repeat finding, as noted at 2012-01.</p>
<p><u>2011-02: Student Financial Aid Cluster – Special Tests: Student Loan Repayments</u></p> <p>Catalog of Federal Assistance (CFDA) Number and Title: CFDA #84.038 Federal Perkins Loans (FPL) – Federal Capital Contributions Federal Agency Name: U.S. Department of Education Pass-Through Entity Name (if applicable): N/A Award Number/Name: N/A University Project ID: N/A Award Year(s): July 1, 2010 – June 30, 2011</p> <p>Condition – Of the 40 students selected for due diligence testing within the Federal Perkins Loans program (CFDA #84.038), 14 students were tested specifically for compliance with billing and collection procedures. We noted the Financial Services Business Office did not perform certain required collection procedures for defaulted loans as follows:</p> <ul style="list-style-type: none"> • On six of the 14 selections, the second overdue notice was not sent timely as it was sent 31 days after the first overdue notice. • On three of the 14 selections, the final demand letter was not sent timely as it was sent 16 days after the second overdue notice. • On two of the 14 selections, the final demand letter was never sent. <p>The principal of the loans in question at June 30, 2011 was \$17,471.</p>	<p>This is a repeat finding from the FY10 audit. After the FY10 audit was completed, remediation steps were taken and due diligence dates were adjusted in the Campus Loan Manager (CLM) system to adhere to the Federal guidelines. Some files selected for testing during the FY11 audit fell in the period of time between July 1, 2010 and the completion of the remediation steps. The two files that were missing a final demand notice were inadvertently caught in the middle of the transition and did not qualify for a notice under the revised parameters. Before being sent to collections, all accounts also receive a minimum of two phone calls and we have recently begun to send emails contemporaneously with the paper letters. This has yielded an increased response rate from borrowers. Of the total of seven files with noted issues, two have been paid in full, two are currently on payment plans, one is enrolled in school, one is in collections, and one is in forbearance status.</p> <p><i>Auditor's Comment 2011-02</i> Based on current year testing, we determined the University amended its internal control procedures as necessary.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2012

FINDING	STATUS
<p><u>2011-03: Research and Development Cluster - Reporting</u></p>	
<p>Of the 60 awards selected for financial, performance, and special report testing for the Research and Development Cluster, we noted the following:</p> <ul style="list-style-type: none"> • Five instances where the financial report did not agree to supporting documentation. • Two instances where the financial report was not submitted timely. • Five instances where the performance report was not submitted timely. <p>All reports due under the award agreements were subjected to testing. There are no questioned costs associated with the finding.</p>	<p>The Office of Sponsored Programs filed three revised SF-425 reports during fiscal year 2012. The remaining two instances financial reports that did not agree to supporting documentation were related to ARRA 1512 reports. These reports were not revised as they are reported by the State of Wyoming to the Federal agency on a quarterly basis. The reports in question were not quarterly reports and therefore were not reported to the Federal Agency incorrectly.</p> <p>The Office of Sponsored Programs is still in the process of implementing the application tracking software to assist with the tracking of reporting requirements.</p> <p>Auditor’s Comment 2011-03 We noted the University had filed the corrected reports deemed necessary. We also observed that the application tracking software has been implemented for a portion of the University’s Federal awards and is ongoing.</p>
<p><u>2011-04: Research and Development Cluster - Matching</u></p>	
<p>Catalog of Federal Assistance (CFDA) Number and Title: #15.805 Assistance to State Water Resources Research Institutes Federal Agency Name: U.S. Department of Interior Pass-Through Entity Name (if applicable): Award Number/Name: 06HQGR0129 M0005 University Project ID: DOIUSGS43613P35 Award Year(s): March 1, 2010 – February 28, 2011</p>	<p>The University has updated the cost share system for the project in question. The University has also reviewed its current system to ensure that matching requirements are documented timely.</p> <p>Auditor’s Comment 2011-4 Based on current year testing, we determined the University did not implement the above procedures effectively, which also resulted in a repeat deficiency, as noted at 2012-03.</p>
<p>Of the eight awards which closed during the fiscal year and selected for testing compliance with matching requirements within the Research and Development Cluster, we noted one instance in which the grant has closed on February 28, 2011 and the documentation showing that the matching requirement was met was not complete. Although the matching requirement had been met for the grant overall (just not in this one project), documentation relating to the match requirement was not updated in a timely manner.</p>	

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2012

FINDING	STATUS
2010-06: Research and Development Cluster – Procurement	
Catalog of Federal Assistance (CFDA) Number and Title: CFDA #15.XXX Federal Agency Name: U.S. Department of Interior, Fish and Wildlife Service Pass-Through Entity Name (if applicable): Wyoming Game and Fish Award Number/Name: 001033/Elk-Wolf Habitat Relations University Budget ID: WYGF40065 Award Year(s): October 1, 2009 – September 30, 2010	Complete. Several meetings/trainings were held with the department and procurement. The University has not yet verified that the costs were allowable with the sponsor.
Of the 16 expenditures selected for testing procurement within the Research and Development Cluster, we noted that five of the expenditures were properly not required to be subjected to the University’s procurement policies. Of the remaining 11 expenditures, one expenditure was improperly not subjected to the University’s procurement policies. The specific expenditure selected for testing was for helicopter services in the amount of \$30,000; however, we noted a total of \$49,382 of expenditures incurred to the vendor for these services for the award in question.	Auditor’s Comment 2010-06 Based on current year testing, we determined the University has amended its internal control procedures as necessary. However, we noted the University is still in the process of obtaining approval from the grantee related to this finding. As such, this finding has not yet been resolved.
2009-13: Community Development Block Grants/Brownfields Economic Development Initiative – Special Tests	
We noted that the control process in place to ensure compliance with the special requirements specified within the grant agreement was not functioning as intended, as the construction contract did not contain a clause informing the contractor of the requirement for a Drug Free Work Place.	The University will modify its processes to ensure that a “Drug Free Workplace” clause is added to its Federal construction contracts. Verbal conversations have occurred with the Facilities Management Director and staff about incorporating the drug free workplace clause.
	Auditor’s Comment 2009-13 Based on current year testing, these controls have not yet been fully implemented. The University has represented that there have been no Federal construction contracts that have been entered into since June 30, 2009. As such, this control deficiency has not yet been resolved.

UNIVERSITY OF WYOMING

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2012

FINDING	STATUS
<u>2009-22: Cooperative Extension Service – Period of Availability</u>	
Of the 23 expenditures selected for compliance with the period of availability provisions for the Cooperative Extension Service Program (CFDA #10.500), we noted one expenditure in the amount of \$2,920 that was incurred 11 months after the period of availability for award number 2003-415400-5100 Farm Safety had ended on September 30, 2007. The total amount of costs charged to this award after September 30, 2007 was \$3,344.	The University requested verification from the agency but has not received a response. To resolve the finding, the University will remove the charges from the account and return the \$3,344 to the sponsor.
	<i>Auditor's Comment 2009-22</i> Based on current year testing, an extension has not been approved by the Federal Agency and the funds have not yet been returned to the Federal Agency. As such, this finding has not yet been resolved.

UNIVERSITY OF WYOMING

Date: November 13, 2012

To: McGee, Hearne & Paiz, LLP

From: Janet S. Lowe, CPA
Associate Vice President for Fiscal Administration

Re: University of Wyoming Compliance Audit – Fiscal Year 2012

The following are Corrective Action Plans to address the control deficiencies and findings and questioned costs for Federal awards in the FY 2012 Compliance Report (see pages 23-29 for the complete text of the deficiencies and compliance findings):

Finding	Condition	Response/Corrective Action Plan	Responsible Person	Estimated Date of Completion
2012-01	<p>The University did not provide a schedule of expenditures of Federal awards (SEFA) which properly identified all Federal funds expended. Specifically, we noted the following:</p> <ol style="list-style-type: none"> 1. One award did not identify the correct CFDA number. 2. Expenditures for two non-Federal awards were reported as part of the Research and Development Cluster. 	<p>The Office of Sponsored Programs will continue to review award documentation for the necessary CFDA information and will include an additional review of CFDA information after award setup.</p>	<p>Shannyn Adkins, <i>Manager of the Office of Sponsored Programs</i></p>	<p>Completed 11/1/2012</p>
2012-02	<p>Of the 40 expenditures selected for testing compliance with allowable costs used to meet match requirements within the Research and Development Cluster, we noted two instances in which ineligible expenditures were used to meet match requirements. The University had a total of 47 Research and Development awards with match requirements that closed during the current fiscal year. The expenditures in question resulted in questioned costs of \$10,518 (\$128 on CFDA #15.608; \$10,390 on CFDA #20.701).</p>	<p>The Office of Sponsored Programs will correct the documentation to reflect the proper and allowable amount of match. We will also review other Federal awards for similar instances and correct as needed. Additional and followup training will be provided to OSP Coordinators to review for allowability and eligibility of cost share.</p>	<p>Shannyn Adkins, <i>Manager of the Office of Sponsored Programs</i></p>	<p>12/1/2012</p>
2012-03	<p>Of the five awards selected for testing compliance with matching requirements within the Research and Development Cluster, we noted one instance (CFDA #10.Unknown) in which the award had closed on September 30, 2011 and the supporting documentation showed that the matching requirement had not been met. This did not result in a finding as upon further review, the University provided an in-kind letter received in September 2012 documenting in-kind match that had been incurred during the award's period of availability. While the University was compliant with the matching requirement, the University did not obtain and update the supporting cost share documentation in a timely manner.</p> <p>Of the 40 expenditures selected for testing compliance with allowable costs used to meet match requirements within the Research and Development Cluster, we noted one instance (CFDA #15.Unknown) where the documentation relating to the match requirement was not updated in a timely manner. This did not result in a finding as the expenditure was under-reported and the award had not yet ended.</p> <p>The University had a total of 39 awards with match requirements that closed during the current fiscal year within the Research and Development Cluster.</p>	<p>Additional procedures will be added during the reporting cycle to include verification of cost share requirements and cost share documented. If there is a difference between expected cost share and documented cost share, the fiscal manager and PI will be contacted to correct the shortfall.</p>	<p>Shannyn Adkins, <i>Manager of the Office of Sponsored Programs</i></p>	<p>12/1/2012</p>
2012-04	<p>Of the four expenditures selected for testing compliance with suspension and debarment requirements within the Research and Development Cluster, three of the expenditures were incurred under individual project IDs to three vendors that exceeded \$25,000 and were subject to the suspension and debarment requirements. Of the three expenditures selected for testing compliance with suspension and debarment requirements within the College Access Challenge Grant Program (CFDA #84.378), two of the expenditures were incurred under individual project IDs to two vendors that exceeded \$25,000 and were subject</p>	<p>The new procedure implemented on July 1, 2012 requires that all contracts in excess of \$500 require a purchase order. The Procurement Office routinely reviews for disbarment and suspension on all vendors receiving purchase orders.</p>	<p>Shannyn Adkins, <i>Manager of the Office of Sponsored Programs</i></p>	<p>Completed 7/1/2012</p>

Finding	Condition	Response/Corrective Action Plan	Responsible Person	Estimated Date of Completion
	<p>to the suspension and debarment requirements. We noted the University did not obtain the required suspension and debarment certification for four of the five vendors to which the five applicable expenditures tested were incurred within the Research and Development Cluster (two vendors under CFDA #15.252) and the College Access Challenge Grant Program (two vendors under CFDA #84.378). We noted that any Federal funds disbursed via the University's Payment Request system would be susceptible to this control deficiency.</p> <p>This did not result in a finding as the entities with which the University contracted were not suspended or debarred.</p>			
2012-05	<p>The College Access Challenge Grant Program (CFDA #84.378) does not have a formal control system in place to document and monitor non-salary matching expenditures for compliance with allowable costs used to meet match requirements. Furthermore, a portion of the match documented as having been used towards the matching requirement for both the award years ending August 13, 2012 and August 13, 2013 was the non-Federal portion of Federal Supplemental Educational Opportunity Grant funds (FSEOG – CFDA #84.007) awarded to students. However, the FSEOG program also has its own match requirements. Therefore, using the non-Federal portion of the FSEOG program is unallowable match as these expenditures have already been used to meet the matching requirements of the FSEOG program. Questioned costs are unknown due to the lack of documentation supporting the amounts reported and a formal monitoring system.</p>	<p>Matching expenditures will be documented in the university cost share system. Formal letters will be obtained to document in-kind matching from external entities. The Federal Supplemental Educational Opportunity Grant funds (FSEOG-CFDA #84.007) will not be utilized as match without written permission from the U.S. Department of Education.</p>	<p>Pilar Flores, <i>Director of Student Educational Opportunity</i></p>	12/1/2012
2012-06	<p>Of the two reports filed for performance report testing for the College Access Challenge Grant Program (CFDA #84.378), we selected the April 15, 2012 Annual Performance Report (APR) Part 1 for testing compliance with the reporting requirements. We noted six instances out of seven tested where the financial information within Part 1 of the APR did not agree to supporting documentation.</p>	<p>The project manager will implement a process to ensure that internal budget documents are archived to support reconciliation of budget data reported on the Annual Performance Reports with total line item expenditures as of the date reported.</p>	<p>Pilar Flores, <i>Director of Student Educational Opportunity</i></p>	12/1/2012
2012-07	<p>The College Access Challenge Grant Program (CFDA #84.378) does not have a formal control system in place to document and monitor administrative expenditures for compliance with the earmarking requirement after the initial budget is established.</p>	<p>The project manager will implement procedures to formally document and monitor administrative expenditures to ensure compliance with the earmarking requirement throughout the life of the award.</p>	<p>Pilar Flores, <i>Director of Student Educational Opportunity</i></p>	12/1/2012