



Summary of CARES Related Expenditures at the University of Wyoming

Overview

In order to prevent the spread of the COVID-19 while maintaining a high level of student support, the University of Wyoming received over \$103 million in federal funding via the Coronavirus Aid, Relief, and Economic Security Acts (CARES). Over \$75 million of this funding came via a pass through from the State of Wyoming. These funds enabled UW to successfully support our students and maintain a high-level of service delivery while ensuring the safety of our campus community.

Expenditure Review

All CARES funds were processed using the University's financial system and were set up as unique awards/projects, which allow for easy trackability. This report serves to provide a high level overview of how these funds were expended, as well as explain some of the nomenclature used in the financial system.

Each CARES transaction is classified using an Expenditure Category and Expenditure Type. These classifications help show at a high level, how funds were expended. Each of the Expenditure Categories and sample of Expenditure Types are listed below, accompanied with a summary of key area of spend. Please see the full financial report provided by UW for a comprehensive list of Expenditure Types.

Expenditure Category: Consortiums/Subawards

Sample Expenditure Types within this Category:

- Research & Development Subcontract #1 <=25K
- Research & Development Subcontract #1 >25K

The use of a subaward is a common practice using federal funding/award. A subaward is when UW becomes a pass-through for the federal dollars to subrecipient (a partnering entity) to complete the work related to the original award. These funds went to partnering entities to complete work related to COVID-19.

Expenditure Category: Domestic Travel

Sample Expenditure Types within this Category:

- Travel Domestic Expense

Within the university's financial system, charges related to hotels fall under the expenditure

category of domestic travel, which, during a non-pandemic year, is an appropriate mapping. The majority of this category was used for hotels in Laramie to house COVID-positive students when UW based quarantine housing was at capacity. Thus, the charges here are not actually related to travel—rather, this expenditure category is a result of the mapping in the financial system. There are also some limited charges in this category that relate to food purchases for students in quarantine who needed meals outside of UW’s dining service hours.

Expenditure Category: Equipment and Rental Fees

Sample Expenditure Types within this Category:

- Non-capitalized equipment
- Capitalized equipment – laboratory
- Building-residential expense

Expenses in this category primarily relate to purchasing of the equipment UW needed during the pandemic. Much of the equipment needed for UW’s testing surveillance program was purchased in this category, as well as additional vehicles that were needed to deliver test samples and maintain enhanced cleaning protocols at UW. Nearly 80% of this category is the result of a purchase of the Mountain View Clinic, which provides a facility for UW to continue its testing and vaccination program.

Expenditure Category: F&A

Sample Expenditure Types within this Category:

- Indirect Cost Expense

Indirect costs are another common expense on many federal projects. Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs, such as heating, lighting, and administrative services.

Expenditure Category: Materials and Supplies

Sample Expenditure Types within this Category:

- Computer Software and License Expense
- Custodial, Housekeeping, and Janitorial Supplies Expense
- Equipment – Computer Expense
- Lab Supplies

Expenses in this category covered key areas such as providing students and employees the ability to learn and work remotely (computer related purchases), providing cleaning supplies (such as disinfectant spray), and lab supplies related to UW’s surveillance testing program.

Expenditure Category: Other

Sample Expenditure Types within this Category:

- Non-Mandatory Transfers To/From Operating Funds

Nearly 90% of expenditures in this category fall into a non-mandatory transfer expenditure type. This transfer represents the total dollar amount of refunds that were given to our students, refunding them for services that UW could not provide with the same level of service in a remote environment. For example, despite best efforts of the UW Athletic program, students were only able to attend a very limited number of football games this past season. Thus, UW refunded part of the student athletic fee.

Expenditure Category: Participant Costs

Sample Expenditure Types within this Category:

- Participant Other
- Prizes/Awards Expense - Nonreportable

The majority of spending in this category relates to UW's Cowboy Cash program that was designed to provide students additional alternative dining options while supporting our local small-business economy. This program provided UW students on a university meal plan with \$50 in gift certificates to use to purchase meals from local restaurants. More information can be found on our [news release](#).

Expenditure Category: Professional and Consulting Services

Sample Expenditure Types within this Category:

- Medical Services Expense
- Real Property Repairs and Maintenance Service Expense

This category contains expenses related to any outside services UW needed to purchase to assist the institution during the pandemic. The majority of these expenditures were spent on medical services, with the primary vendor being Vault Health, which provide UW with COVID-19 test kits for our bridge testing program.

Expenditure Category: Salary, Wages, and Fringe Benefits

Sample Expenditure Types within this Category:

- Fringe Rate
- Full Time Salaries
- Part Time Salaries

In order to ensure the safety of campus, UW needed additional personnel. Key personnel hired includes additional custodians for enhanced cleaning measures, contract tracers, and personnel related to UW's bridge and surveillance testing programs.

Expenditure Category: Student Financial Aid

Sample Expenditure Types within this Category:

- Scholarships

UW awarded over \$25 million in scholarships to students during the pandemic. As many students were facing reduced income due to personal or family job loss, this additional support was critical to them returning to campus and continuing to make progress on their degrees.