

**EASTERN WASHINGTON UNIVERSITY  
INTERCOLLEGIATE ATHLETICS PROGRAM**

**INDEPENDENT ACCOUNTANTS' REPORT ON THE  
APPLICATION OF AGREED-UPON PROCEDURES**

**YEAR ENDED JUNE 30, 2020**



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**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
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YEAR ENDED JUNE 30, 2020**

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## **INDEPENDENT ACCOUNTANTS' REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES**

Dr. David May, President  
Eastern Washington University  
Cheney, Washington

We have performed the procedures enumerated below, which were agreed to by the Chief Executive of Eastern Washington University (EWU or the institution), solely to assist you in evaluating whether the accompanying statement of revenue and expenses of the EWU Intercollegiate Athletics Program (Athletics) is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.15 for the year ended June 30, 2020. Management is responsible for the statement of revenue and expenses (the statement) and the statement's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Agreed-Upon Procedures Related to the Statement of Revenue and Expenses**

The procedures that we performed and our findings are as follows:

- We obtained the statement for the year ended June 30, 2020, as prepared by management. We compared and agreed each operating revenue and expense category in excess of 4% of the total reported in the statement during the reporting period to supporting schedules provided by the institution. We compared and agreed a sample of operating revenue receipts and expense disbursements obtained from the supporting schedules to adequate supporting documentation. We compared major revenue and expense accounts over 10% of the total reported in the statement to prior period amounts and budget estimates, and documented our understanding of any significant variations over 10%. See supplemental schedule for management explanations. No findings were noted.
- We documented management's understanding of policies and procedures used for acquiring, approving, depreciating, and disposing of Athletics-related assets. We obtained a schedule of assets capitalized, additions, transfers, dispositions, and depreciation for the year ended June 30, 2020, and agreed amounts to underlying reports and Athletics' general ledger. No findings were noted.

## **Agreed-Upon Procedures Related to the Statement of Revenue and Expenses (Continued)**

- We performed additional procedures as follows:

### *Revenue:*

**Ticket Sales** – We compared tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue report by the Institution in the statement and the related attendance figures and recalculated these totals. No findings were noted.

**Student Fees** – We compared and agreed student fees reported by the institution in the statement for the reporting to student enrollments during the same reporting period and recalculated totals. We obtained and documented an understanding of the institution's methodology for allocating student fees to intercollegiate athletics programs. No findings were noted.

**Direct State or Other Government Support** – We noted direct state or other government support did not exceed 4% of total revenues. Therefore, we did not perform these procedures.

**Direct Institutional Support** – We compared direct institutional support recorded by the institution during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculated totals. No findings were noted.

**Transfers to Institution** – We noted that transfers to the institution did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

**Indirect Institutional Support** – We compared the indirect institutional support recorded by the Institution during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation and recalculated totals. No findings were noted.

**Guarantees** – We selected a sample of settlement reports for away games during the reporting period, agreed each selection to the Department's general ledger and/or the statement, and recalculated totals. We selected a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compared and agreed each selection to the Department's general ledger and/or the statement and recalculated totals. No findings were noted.

**Contributions** – We noted that contributions to the institution did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

**In-Kind** – We noted in-kind contributions did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

## **Agreed-Upon Procedures Related to the Statement of Revenue and Expenses (Continued)**

### *Revenue (Continued):*

Compensation and Benefits Provided by a Third Party – We noted compensation and benefits provided by a third party did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Media Rights – We noted media rights did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

NCAA Distributions – We noted NCAA distributions did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Conference Distributions (Nonmedia and Nonbowl) – We noted conference distributions (nonmedia and nonbowl) did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Program, Novelty, Parking, and Concession Sales – We noted program, novelty, parking, and concession sales did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Royalties, Licensing, Advertisement, and Sponsorships – We noted royalties, licensing, advertisement, and sponsorships did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Sports Camp Revenues – We noted sports camp revenues did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Athletics-Restricted Endowment and Investments Income – We noted that Athletics-restricted endowment and investment income did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Other – We noted other income did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Bowl Revenues – We noted bowl revenues did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

## **Agreed-Upon Procedures Related to the Statement of Revenue and Expenses (Continued)**

### *Expenses:*

Athletic Student Aid – We selected a sample of students from the listing of institutional student aid recipients during the reporting period. We obtained individual student account detail for each selection and compared total aid allocated from the related aid award letter to the student's account. We performed a check of each student selected to ensure their information was either reported accurately in the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System. We recalculated totals for each sport and overall. No findings were noted.

Guarantees – We noted game guarantees did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities – We obtained and inspected a listing of coaches employed by the institution and related entities during the reporting period. We selected a sample of coaches' contracts, which included football and men's and women's basketball, from the listing. We compared and agreed the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the Department and related entities in the statement during the reporting period. We obtained and inspected payroll summary registers for the reporting year for each selection. We compared and agreed payroll summary registers from the reporting period to the related coaching salaries, benefits, and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period. We compared and agreed the totals recorded to any employment contracts executed for the sample selected and recalculated totals. No findings were noted.

Coaching Salaries, Benefits, and Bonuses Paid by a Third Party – We noted coaching salaries, benefits, and bonuses paid by a third party did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities – We selected a sample of support staff/administrative personnel employed by the institution and related entities during the reporting period. We obtained and inspected the reporting period summary payroll register for each selection. We compared and agreed the related summary payroll register to the related support staff administrative salaries, benefits, and bonuses paid by the Department and related entities expense recorded by the institution in the statement during the reporting period and recalculated totals. No findings were noted.

Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party – We noted support staff/administrative compensation, benefits and bonuses paid by a third party did not exceed 4% of total expense. Therefore, we did not perform specific procedures.

Severance Payments – We noted severance payments did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

## **Agreed-Upon Procedures Related to the Statement of Revenue and Expenses (Continued)**

### *Expenses (Continued):*

Recruiting – We noted recruiting did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Team Travel – We obtained and documented an understanding of the institution's team travel policies. We compared and agreed them to existing institutional- and NCAA-related policies. We obtained general ledger detail and compared to the total expenses reported. No findings were noted.

Sports Equipment, Uniforms, and Supplies – We obtained general ledger detail and compared to the total expenses reported. We selected a sample of transactions to validate existence of transaction and accuracy of recording and recalculated totals. No findings were noted.

Game Expenses – We noted game expenses did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Fundraising, Marketing, and Promotion – We noted fundraising, marketing, and promotion did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Sports Camp Expenses – We noted sports camp expenses did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Spirit Groups – We noted spirit groups did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Athletic Facilities Debt Service, Leases, and Rental Fees – We noted athletic facilities debt service, leases, and rental fees did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Direct Overhead and Administrative Expenses – We noted direct overhead and administrative expenses did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Indirect Institutional Support – We agreed indirect institutional support expense with indirect institutional revenue. No findings were noted.

Medical Expenses and Insurance – We noted medical expenses and insurance did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Memberships and Dues – We noted membership and dues did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

## **Agreed-Upon Procedures Related to the Statement of Revenue and Expenses (Continued)**

### *Expenses (Continued):*

Student-Athlete Meals (Nontravel) – We noted that student-athlete meals (nontravel) did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Other Operating Expenses – We noted that other operating expense and transfers to the institution did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

Bowl Expenses – We noted that bowl expenses did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

## **Additional Agreed-Upon Procedures**

For Grants-in-Aid, we compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the equivalency calculations from the institution. No findings were noted. We compared current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission and documented an explanation for a variance of 60%.

We obtained the institution's Sports Sponsorship and Demographics Forms Report for the reporting year and noted that the countable sports reported by the institution met the minimum requirements set forth in Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum-contest requirement. We also noted that the institution has reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. We compared current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. No findings were noted.

We obtained the total numbers of Division I student-athletes that received a Pell Grant from financial aid records and compared the total value of these Pell Grants to what was reported in the NCAA Membership Financial Reporting System. No findings were noted. We compared current year Pell Grants total to prior year reported total per the Membership Financial Report submission noting that there was no variance greater than +/- 20 grants.

## **Minimum Agreed-Upon Procedures for Other Reporting Items**

Excess Transfer to Institution and Conference Realignment Expenses – No excess transfers to institution or conference realignment expenses incurred. Therefore, we did not perform specific procedures.

Total Athletics-Related Debt – No Athletics-related debt was incurred. Therefore, we did not perform specific procedures.

Total Institutional Debt – We agreed the total outstanding institutional debt to supporting documentation and the institutions general ledger.



Dr. David May, President  
Eastern Washington University

**Minimum Agreed-Upon Procedures for Other Reporting Items (Continued)**

Value of Athletics – Dedicated Endowment – We obtained a schedule of Athletics-dedicated endowments and agreed the fair market value to supporting documentation and the general ledger.

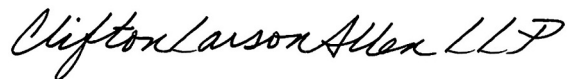
Value of Institutional Endowment – We obtained the total fair market value of institutional endowments and agreed to supporting documentation and the institutions general ledger.

Total Athletics-Related Capital Expenditures – We obtained a schedule of Athletics-related capital expenditures. We compared to general ledger detail to the total expense reported and selected a sample of transactions to recalculate. No findings were noted.

The agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the accompanying statement of revenue and expenses of the EWU Intercollegiate Athletics Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The accompanying statement of revenue and expenses of the EWU Intercollegiate Athletics Program for the year ended June 30, 2020 has not been audited, reviewed, or compiled by us and, accordingly, we do not express an opinion or any other form of assurance on it.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Spokane, Washington  
February 4, 2021

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
STATEMENT OF REVENUE AND EXPENSES  
YEAR ENDED JUNE 30, 2020**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
<b>OPERATING REVENUES</b>						
Ticket Sales	\$ 716,812	\$ 107,244	\$ 8,469	\$ 1,390	\$ -	\$ 833,915
Student Fees	-	-	-	-	2,175,000	2,175,000
Direct State or Other Government Support	-	-	-	-	-	-
Direct Institutional Support	2,353,940	820,915	852,113	2,593,496	2,367,839	8,988,303
Direct Institutional Support, Capital	275,968	-	-	-	-	275,968
Total Direct Institutional Support	2,629,908	820,915	852,113	2,593,496	2,367,839	9,264,271
Transfers Back to Institution	-	-	-	-	-	-
Indirect Institutional Support	259,165	123,810	110,189	532,059	406,593	1,431,816
Guarantees	610,000	340,000	20,000	2,600	-	972,600
Contributions	105,854	-	-	-	443,608	549,462
In-Kind	-	-	6,260	12,908	-	19,168
Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
Media Rights	17,750	958	-	-	23,280	41,988
NCAA Distributions	-	-	-	-	361,804	361,804
Conference Distributions	-	-	-	-	-	-
Program Sales, Concessions, Novelty, Sales, and Parking	58,500	-	-	-	-	58,500
Royalties, Licensing, Advertisements, and Sponsorships	-	-	-	-	536,294	536,294
Sports Camps Revenues	9,335	96,075	3,232	37,341	3,843	149,826
Athletics Restricted Endowment and Investment Income	-	-	-	-	-	-
Other	-	-	-	-	905	905
Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	4,407,324	1,489,002	1,000,263	3,179,794	6,319,166	16,395,549

See accompanying Notes to Statement of Revenue and Expenses.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
STATEMENT OF REVENUE AND EXPENSES (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
<b>OPERATING EXPENSES</b>						
Athletics Student Aid	\$ 1,554,231	\$ 394,837	\$ 518,597	\$ 1,707,603	\$ 13,679	\$ 4,188,947
Guarantees	65,000	8,284	4,000	5,253	-	82,537
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	-	-	-	-	-
	1,136,763	525,907	362,827	964,560	8,576	2,998,633
Coaching Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	113,452	38,678	9,940	-	2,274,358	2,436,428
Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Severance Payments	-	-	-	13,133	-	13,133
Recruiting	64,496	29,073	19,587	40,456	-	153,612
Team Travel	1,018,088	255,105	151,064	637,269	-	2,061,526
Equipment, Uniform, and Supplies	321,413	70,998	31,486	230,697	141,518	796,112
Game Expenses	206,319	115,492	86,061	63,801	36,233	507,906
Fundraising, Marketing, and Promotion	-	-	-	-	70,652	70,652
Sports Camps Expenses	8,803	41,084	3,215	24,524	-	77,626
Spirit Groups	-	-	-	-	18,491	18,491
Athletic Facilities, Debt Service, Leases, and Rental Fees	-	-	-	-	-	-
Direct Overhead and Administrative Support	41,126	7,876	10,629	24,179	68,302	152,112
Indirect Institutional Support	259,165	123,810	110,189	532,059	406,593	1,431,816
Medical Expenses and Medical Insurance	-	-	-	-	458,264	458,264
Memberships and Dues	-	1,320	1,025	3,301	72,236	77,882
Other Operating Expenses	91,468	41,487	24,462	25,294	253,605	436,316
Bowl Expenses	-	-	-	-	-	-
Athletics Related Capital Expenditures	275,968	-	-	-	-	275,968
Subtotal Operating Expenses	<u>5,156,292</u>	<u>1,653,951</u>	<u>1,333,082</u>	<u>4,272,129</u>	<u>3,822,507</u>	<u>16,237,961</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ (748,968)</u>	<u>\$ (164,949)</u>	<u>\$ (332,819)</u>	<u>\$ (1,092,335)</u>	<u>\$ 2,496,659</u>	<u>\$ 157,588</u>

See accompanying Notes to Statement of Revenue and Expenses.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
NOTES TO STATEMENT OF REVENUE AND EXPENSES  
YEAR ENDED JUNE 30, 2020**

**NOTE 1 CONTRIBUTIONS**

Contributions received and used by the EWU Intercollegiate Athletics Program from the Eastern Washington University Foundation (the Foundation) during the year ended June 30, 2020 were \$549,462. These contributions constituted more than 10% of all contributions received for intercollegiate athletics during the reporting period. Total contributions received through the Foundation on behalf of the EWU Intercollegiate Athletics Program during the year ended June 30, 2020 were \$878,406.

**NOTE 2 CAPITAL ASSETS**

Equipment and improvements are recorded at cost, net of accumulated depreciation. Consistent with state of Washington policy, the EWU Intercollegiate Athletics Program capitalizes equipment that has a cost of at least \$5,000. Depreciation is calculated on the straight-line basis over the estimated useful lives of the assets.

**NOTE 3 ATHLETICS AND INSTITUTIONAL DEBT**

Total institutional debt was \$77,336,313 at June 30, 2020. Of this amount, none specifically related to the EWU Intercollegiate Athletics Program.

**NOTE 4 ENDOWMENTS OF THE INSTITUTION AND AFFILIATED ORGANIZATIONS**

As of June 30, 2020, institutional endowments totaled \$9,436,909. Endowments of the EWU foundation totaled \$25,277,989, with \$794,513 being related to EWU Intercollegiate Athletics Program.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES  
YEAR ENDED JUNE 30, 2020**

**SUPPLEMENTAL SCHEDULE**

	2020	2019	Variance		10.0% Percent of Total
			Amount	Percent	
<b>REVENUES</b>					
<b>Operating Revenues:</b>					
Ticket Sales	\$ 833,915	\$ 683,425	\$ 150,490	22.0%	5.1%
Direct State or Other Government Support	-	-	-	-	0.0%
Student Fees	2,175,000	2,225,000	(50,000)	-2.2%	13.3%
Direct Institutional Support	8,988,303	9,786,521	(798,218)	-8.2%	54.8%
Direct Institutional Support, Capital	275,968	-	275,968	100%	1.7%
Total Direct Institutional Support	9,264,271	9,786,521	(522,250)	-5.3%	56.5%
Less - Transfers to Institution	-	-	-	-	0.0%
Indirect Institutional Support	1,431,816	1,496,808	(64,992)	-4.3%	8.7%
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	0.0%
Guarantees	972,600	747,000	225,600	30.2%	5.9%
Contributions	549,462	815,441	(265,979)	-32.6%	3.4%
In-Kind	19,168	10,837	8,331	76.9%	0.1%
Compensation and Benefits Provided by a Third Party	-	-	-	-	0.0%
Media Rights	41,988	30,067	11,921	39.6%	0.3%
NCAA Distributions	361,804	1,444,627	(1,082,823)	-75.0%	2.2%
Conference Distributions (Nonmedia and Nonbowl)	-	-	-	-	0.0%
Program, Novelty, Parking, and Concession Sales	58,500	38,451	20,049	52.1%	0.4%
Royalties, Licensing, Advertisement, and Sponsorships	536,294	237,035	299,259	126.3%	3.3%
Sports Camp Revenues	149,826	891,116	(741,290)	-83.2%	0.9%
Athletics Restricted Endowment and Investments Income	-	-	-	-	0.0%
Other Operating Revenues	905	3,438	(2,533)	-73.7%	0.0%
Bowl Revenues	-	-	-	-	0.0%
Subtotal Operating Revenues	16,395,549	18,409,766			100.0%

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

**SUPPLEMENTAL SCHEDULE (CONTINUED)**

EXPENSES	2020	2019	Variance		Percent of Total
			Amount	Percent	
<b>Operating Expenses:</b>					
Athletics Student Aid	\$ 4,188,947	\$ 4,281,298	\$ (92,351)	-2.2%	25.8%
Guarantees	82,537	147,442	(64,905)	-44.0%	0.5%
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	2,998,633	2,919,965	78,668	2.7%	18.5%
Coaching Salaries, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities	2,436,428	2,689,469	(253,041)	-9.4%	15.0%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Severance Payments	13,133	-	13,133	-	0.1%
Recruiting	153,612	253,392	(99,780)	-39.4%	0.9%
Team Travel	2,061,526	2,469,619	(408,093)	-16.5%	12.7%
Sports Equipment, Uniforms, and Supplies	796,112	1,189,274	(393,162)	-33.1%	4.9%
Game Expenses	507,906	1,118,664	(610,758)	-54.6%	3.1%
Fundraising, Marketing, and Promotion	70,652	53,960	16,692	30.9%	0.4%
Sports Camp Expenses	77,626	575,377	(497,751)	-86.5%	0.5%
Spirit Groups	18,491	9,731	8,760	90.0%	0.1%
Athletic Facilities Debt Service, Leases, and Rental Fees	-	-	-	-	0.0%
Direct Overhead and Administrative Expenses	152,112	191,789	(39,677)	-20.7%	0.9%
Indirect Institutional Support	1,431,816	1,496,808	(64,992)	-4.3%	8.8%
Medical Expenses and Insurance	458,264	528,566	(70,302)	-13.3%	2.8%
Memberships and Dues	77,882	63,933	13,949	21.8%	0.5%
Student-Athlete Meals (Nontravel)	-	-	-	-	0.0%
Other Operating Expenses	436,316	354,524	81,792	23.1%	2.7%
Bowl Expenses	-	-	-	-	0.0%
Athletics Related Capital Expenditures	275,968	-	275,968	-	1.7%
Subtotal Operating Expenses	16,237,961	18,343,811			100.0%
 Total	 \$ 157,588	 \$ 65,955			

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

Explanations of variances of revenue accounts over 10% of the total revenue amounts with variations from prior year of 10%.

No variances of revenue accounts over 10% of the total revenue amounts with variations from prior year of 10% for the year ending June30, 2020.

Explanations of variances of expense accounts over 10% of the total expense amounts with variations from prior year of 10%.

**Team Travel**

The decrease was due to expenses related to travel for spring sports in 2020. Due to the COVID-19 pandemic the Big Sky Conference canceled the remaining spring sports season as of March 18, 2020.

**BUDGET TO ACTUAL**

We compared actual revenue accounts over 10% of the total reported in the Statement for the year ended June 30, 2020 to budget estimates. We identified no variances exceeding 10% of the budgeted amount for each line. Therefore, no additional procedures were performed with respect to management's representations as to the reasons for the variances.

We compared actual expense accounts over 10% of the total reported in the Statement for the year ended June 30, 2020 to budget estimates. We identified no variances exceeding 10% of the budgeted amount for each line. Therefore, no additional procedures were performed with respect to management's representations as to the reasons for the variances.

