

**EASTERN WASHINGTON UNIVERSITY
INTERCOLLEGIATE ATHLETICS PROGRAM**

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

YEAR ENDED JUNE 30, 2021



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**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
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YEAR ENDED JUNE 30, 2021**

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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 on the accompanying Statement of Revenue and Expenses of the EWU Intercollegiate Athletics Program (Athletics) for the year ended June 30, 2021. The University is responsible for the Statement and compliance with National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2021.

Management of the University has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of applying procedures and reporting associated findings related to the University's compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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, 2021, 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, 2021, 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 noted that ticket sales did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

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 specific 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 noted that guarantees did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Contributions – We obtained and reviewed supporting documentation for all contributions that constituted 10% or more of all contributions received and recalculated totals. No findings were noted.

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

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.

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

Revenue (Continued):

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

Conference Distributions – We noted conference distributions 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.

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.

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

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.

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.

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

Expenses (Continued):

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 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.

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

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 55%.

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.

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.

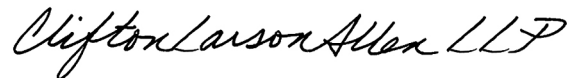
Dr. David May, President
Eastern Washington University

We were engaged by management of Eastern Washington University to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the object of which would be the expression of an opinion or conclusion, respectively, on the Statement of Revenues and Expenses of the Athletic Department for the year ended June 30, 2021. 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.

We are required to be independent of the Department and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The accompanying statement of revenue and expenses of the EWU Intercollegiate Athletics Program for the year ended June 30, 2021 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Spokane, Washington
February 21, 2022

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2021**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING REVENUES						
Ticket Sales	\$ (849)	\$ 5,655	\$ -	\$ -	\$ -	\$ 4,806
Student Fees	-	-	-	-	1,700,000	1,700,000
Direct State or Other Government Support	-	-	-	-	-	-
Direct Institutional Support	1,184,006	387,480	584,840	2,318,323	3,674,713	8,149,362
Direct Institutional Support, Capital	939,521	-	-	-	-	939,521
Total Direct Institutional Support	2,123,527	387,480	584,840	2,318,323	3,674,713	9,088,883
Transfers Back to Institution	-	-	-	-	-	-
Indirect Institutional Support	217,617	118,879	105,883	527,426	446,544	1,416,349
Guarantees	-	90,000	12,000	-	-	102,000
Contributions	27,066	8,355	649	15,442	507,534	559,046
In-Kind	-	-	-	-	-	-
Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
Media Rights	4,291	-	-	-	191,255	195,546
NCAA Distributions	-	-	-	-	387,316	387,316
Conference Distributions	-	-	-	-	-	-
Program Sales, Concessions, Novelty, Sales, and Parking	3,500	-	-	-	-	3,500
Royalties, Licensing, Advertisements, and Sponsorships	-	-	-	-	220,777	220,777
Sports Camps Revenues	-	32,476	(1,058)	-	423	31,841
Athletics Restricted Endowment and Investment Income	-	-	-	-	-	-
Other	-	-	-	-	(396)	(396)
Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	2,375,152	642,845	702,314	2,861,191	7,128,166	13,709,668

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, 2021**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING EXPENSES						
Athletics Student Aid	\$ 1,582,259	\$ 348,233	\$ 381,265	\$ 1,691,199	\$ 115,353	\$ 4,118,309
Guarantees	-	-	2,800	-	-	2,800
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	1,059,472	384,258	329,010	864,027	501,839	3,138,606
Coaching Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	70,849	5,669	-	531	1,404,896	1,481,945
Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Severance Payments	-	-	56,511	-	-	56,511
Recruiting	7,325	1,857	-	5,905	-	15,087
Team Travel	720,256	164,778	81,720	366,623	-	1,333,377
Equipment, Uniform, and Supplies	258,262	39,605	30,001	183,508	93,550	604,926
Game Expenses	36,758	60,917	76,232	40,809	6,402	221,118
Fundraising, Marketing, and Promotion	-	-	-	-	14,983	14,983
Sports Camps Expenses	5,623	3,585	-	176	-	9,384
Spirit Groups	-	-	-	-	-	-
Athletic Facilities, Debt Service, Leases, and Rental Fees	-	-	-	-	-	-
Direct Overhead and Administrative Support	52,514	10,632	4,881	12,434	41,287	121,748
Indirect Institutional Support	217,617	118,879	105,883	527,426	446,544	1,416,349
Medical Expenses and Medical Insurance	-	-	-	-	858,483	858,483
Memberships and Dues	-	652	793	6,173	9,488	17,106
Other Operating Expenses	67,842	15,819	14,713	14,268	273,982	386,624
Bowl Expenses	-	-	-	-	-	-
Athletics Related Capital Expenditures	939,521	-	-	-	-	939,521
Subtotal Operating Expenses	<u>5,018,298</u>	<u>1,154,884</u>	<u>1,083,809</u>	<u>3,713,079</u>	<u>3,766,807</u>	<u>14,736,877</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	<u>\$ (2,643,146)</u>	<u>\$ (512,039)</u>	<u>\$ (381,495)</u>	<u>\$ (851,888)</u>	<u>\$ 3,361,359</u>	<u>\$ (1,027,209)</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, 2021**

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, 2021 were \$559,046. 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, 2021 were \$1,060,895.

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 \$82,321,756 at June 30, 2021. 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, 2021, institutional endowments totaled \$11,364,858. Endowments of the EWU foundation totaled \$32,645,353, with \$1,805,335 being related to EWU Intercollegiate Athletics Program.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2021**

SUPPLEMENTAL SCHEDULE

	2021	2020	Variance		Percent of Total
			Amount	Percent	
REVENUES					
Operating Revenues:					
Ticket Sales	\$ 4,806	\$ 833,915	\$ (829,109)	-99.4%	0.0%
Direct State or Other Government Support	-	-	-	-	0.0%
Student Fees	1,700,000	2,175,000	(475,000)	-21.8%	12.4%
Direct Institutional Support	8,149,362	8,988,303	(838,941)	-9.3%	59.4%
Direct Institutional Support, Capital	939,521	275,968	663,553	240.4%	6.9%
Total Direct Institutional Support	9,088,883	9,264,271	(175,388)	-1.9%	66.3%
Less - Transfers to Institution	-	-	-	-	0.0%
Indirect Institutional Support	1,416,349	1,431,816	(15,467)	-1.1%	10.3%
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	0.0%
Guarantees	102,000	972,600	(870,600)	-89.5%	0.7%
Contributions	559,046	549,462	9,584	1.7%	4.1%
In-Kind	-	19,168	(19,168)	-100.0%	0.0%
Compensation and Benefits Provided by a Third Party	-	-	-	-	0.0%
Media Rights	195,546	41,988	153,558	365.7%	1.4%
NCAA Distributions	387,316	361,804	25,512	7.1%	2.8%
Conference Distributions (Nonmedia and Nonbowl)	-	-	-	-	0.0%
Program, Novelty, Parking, and Concession Sales	3,500	58,500	(55,000)	-94.0%	0.0%
Royalties, Licensing, Advertisement, and Sponsorships	220,777	536,294	(315,517)	-58.8%	1.6%
Sports Camp Revenues	31,841	149,826	(117,985)	-78.7%	0.2%
Athletics Restricted Endowment and Investments Income	-	-	-	-	0.0%
Other Operating Revenues	(396)	905	(1,301)	-143.8%	0.0%
Bowl Revenues	-	-	-	-	0.0%
Subtotal Operating Revenues	13,709,668	16,395,549			100.0%

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2021**

SUPPLEMENTAL SCHEDULE (CONTINUED)

	2021	2020	Variance		Percent of Total
			Amount	Percent	
EXPENSES					
Operating Expenses:					
Athletics Student Aid	\$ 4,118,309	\$ 4,188,947	\$ (70,638)	-1.7%	27.9%
Guarantees	2,800	82,537	(79,737)	-96.6%	0.0%
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	3,138,606	2,998,633	139,973	4.7%	21.3%
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	1,481,945	2,436,428	(954,483)	-39.2%	10.1%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Severance Payments	56,511	13,133	43,378	330.3%	0.4%
Recruiting	15,087	153,612	(138,525)	-90.2%	0.1%
Team Travel	1,333,377	2,061,526	(728,149)	-35.3%	9.0%
Sports Equipment, Uniforms, and Supplies	604,926	796,112	(191,186)	-24.0%	4.1%
Game Expenses	221,118	507,906	(286,788)	-56.5%	1.5%
Fundraising, Marketing, and Promotion	14,983	70,652	(55,669)	-78.8%	0.1%
Sports Camp Expenses	9,384	77,626	(68,242)	-87.9%	0.1%
Spirit Groups	-	18,491	(18,491)	-100.0%	0.0%
Athletic Facilities Debt Service, Leases, and Rental Fees	-	-	-	-	0.0%
Direct Overhead and Administrative Expenses	121,748	152,112	(30,364)	-20.0%	0.8%
Indirect Institutional Support	1,416,349	1,431,816	(15,467)	-1.1%	9.6%
Medical Expenses and Insurance	858,483	-	858,483	-	5.8%
Memberships and Dues	17,106	458,264	(441,158)	-96.3%	0.1%
Student-Athlete Meals (Nontravel)	-	77,882	(77,882)	-100.0%	0.0%
Other Operating Expenses	386,624	436,316	(49,692)	-11.4%	2.6%
Bowl Expenses	-	-	-	-	0.0%
Athletics Related Capital Expenditures	939,521	275,968	663,553	240.4%	6.4%
Subtotal Operating Expenses	<u>14,736,877</u>	<u>16,237,961</u>			100.0%
Total	<u>\$ (1,027,209)</u>	<u>\$ 157,588</u>			

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2021**

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

Student Fees

The amount of student fees is determined through the services and activities fee committee.

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

Support Staff/Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities

The decrease in compensation was a planned reduction during FY21 due to budget cuts including varying percentage reductions in salaries. In addition, there were nine permanent positions eliminated and vacant positions left unfilled.

BUDGET TO ACTUAL

We compared actual revenue accounts over 10% of the total reported in the Statement for the year ended June 30, 2021 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, 2021 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.

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