

**EASTERN WASHINGTON UNIVERSITY
INTERCOLLEGIATE ATHLETICS PROGRAM**

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

YEAR ENDED JUNE 30, 2022



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**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
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YEAR ENDED JUNE 30, 2022**

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

Shari McMahan, PhD, President
Eastern Washington University
Cheney, Washington

We have performed the procedures enumerated below on the accompanying Statement of Revenue and Expenses (the Statement) of the Eastern Washington University Intercollegiate Athletics Program (Athletics and/or Institution) for the year ended June 30, 2022. Eastern Washington University (the University) is responsible for the Statement and compliance with National Collegiate Athletic Association Bylaw 3.2.4.17 for the year ended June 30, 2022.

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, 2022. 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, 2022, 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, 2022, 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 reported by the Institution in the Statement and the related attendance figures and recalculate 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 the totals. We obtained and documented an understanding of the Institution’s methodology for allocating student fees to intercollegiate athletics programs. We did note of any student fees allocated towards countable generated revenue. No findings were noted.

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

Direct Institutional Support – We compared direct state or other governmental support recorded by the Institution during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation and recalculated totals. No findings were noted.

Transfers Back 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 and agreed each selection to the Institution's general ledger and/or the Statement and recalculated totals. No findings were noted.

Contributions – We obtained and reviewed supporting documentation for all contributions including moneys, goods, or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency, or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constituted 10% or more of all aggregate for the reporting year of all contributions received and recalculated totals. No findings were noted.

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

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.

NCAA Distributions – We compared the amounts recorded in the revenue and expense reported to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculated totals. No findings were noted.

Conference Distributions & Conference Distributions and Conference Distributions of Football Bowl Generated Revenue – We noted conference distributions did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Program Sales, Concessions, Novelty Sales, and Parking – 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 Institution 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 University 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 University 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.

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

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.

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. We obtained an explanation for the decrease of 93%.

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 University Debt – We agreed the total outstanding University debt to supporting documentation and the University's 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.

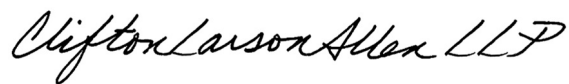
Total Athletics-Related Capital Expenditures – No excess athletics related capital expenses incurred. Therefore, we did not perform specific procedures.

Shari McMahan, PhD, President
Eastern Washington University

We were engaged by management of the 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 the Institution for the year ended June 30, 2022. 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 University and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the University's management, governing board and the NCAA and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Spokane, Washington
March 16, 2023

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2022**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING REVENUES						
Ticket Sales	\$ 1,160,238	\$ 69,002	\$ 18,489	\$ -	\$ -	\$ 1,247,729
Student Fees	-	-	-	-	1,650,000	1,650,000
Direct State or Other						
Government Support	-	-	-	-	-	-
Direct Institutional Support	1,127,782	390,044	434,543	1,933,535	1,922,999	5,808,903
Direct Institutional Support, Capital	-	-	-	-	-	-
Total Direct Institutional Support	1,127,782	390,044	434,543	1,933,535	1,922,999	5,808,903
Transfers Back to Institution	-	-	-	-	-	-
Indirect Institutional Support	230,674	126,012	112,236	559,072	507,789	1,535,783
Guarantees	350,000	335,000	8,000	40,175	-	733,175
Contributions	-	602	-	441	575,894	576,937
In-Kind	-	3,576	-	5,760	-	9,336
Compensation and Benefits						
Provided by a Third Party	-	-	-	-	-	-
Media Rights	-	-	-	-	-	-
NCAA Distributions	-	-	-	-	751,533	751,533
Conference Distributions	-	-	-	-	28,693	28,693
Program Sales, Concessions, Novelty, Sales, and Parking	-	-	-	-	108,748	108,748
Royalties, Licensing, Advertisements, and Sponsorships	-	-	-	-	229,986	229,986
Sports Camps Revenues	53,205	42,816	3,700	47,414	2,289	149,424
Athletics Restricted Endowment and Investment Income	-	-	-	-	-	-
Other	-	-	-	2,007	54,086	56,093
Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	2,921,899	967,052	576,968	2,588,404	5,832,017	12,886,340

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, 2022**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING EXPENSES						
Athletics Student Aid	\$ 1,752,905	\$ 379,814	\$ 362,858	\$ 1,584,128	\$ 85,865	\$ 4,165,570
Guarantees	90,000	5,500	5,000	2,000	-	102,500
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	1,252,247	434,560	346,340	889,065	464,524	3,386,736
Coaching Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	74,585	28,536	2,484	11,277	1,569,049	1,685,931
Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Severance Payments	23,307	-	-	-	-	23,307
Recruiting	115,224	53,152	22,730	49,327	-	240,433
Team Travel	1,148,431	331,506	193,101	766,442	-	2,439,480
Equipment, Uniform, and Supplies	302,290	45,483	31,446	202,676	89,876	671,771
Game Expenses	133,290	28,554	52,944	46,607	106,777	368,172
Fundraising, Marketing, and Promotion	-	-	-	-	218,668	218,668
Sports Camps Expenses	28,270	12,058	2,936	31,275	-	74,539
Spirit Groups	-	-	-	-	8,064	8,064
Athletic Facilities, Debt Service, Leases, and Rental Fees	-	-	-	-	-	-
Direct Overhead and Administrative Support	21,239	18,282	4,156	21,881	48,559	114,117
Indirect Institutional Support	230,674	126,012	112,236	559,072	507,789	1,535,783
Medical Expenses and Medical Insurance	-	-	-	-	105,415	105,415
Memberships and Dues	63,509	73,026	63,577	55,669	95,570	351,351
Other Operating Expenses	109,453	24,142	6,521	6,418	393,918	540,452
Bowl Expenses	-	-	-	-	-	-
Athletics Related Capital Expenditures	-	-	-	-	-	-
Subtotal Operating Expenses	<u>5,345,424</u>	<u>1,560,625</u>	<u>1,206,329</u>	<u>4,225,837</u>	<u>3,694,074</u>	<u>16,032,289</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	<u>\$ (2,423,525)</u>	<u>\$ (593,573)</u>	<u>\$ (629,361)</u>	<u>\$ (1,637,433)</u>	<u>\$ 2,137,943</u>	<u>\$ (3,145,949)</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, 2022**

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, 2022 were \$576,937. 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, 2022 were \$1,045,554.

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 \$78,884,517 at June 30, 2022. 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, 2022, institutional endowments totaled \$9,265,441. Endowments of the EWU foundation totaled \$28,463,049, with \$1,600,050 being related to EWU Intercollegiate Athletics Program.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2022**

SUPPLEMENTAL SCHEDULE

	2022	2021	Variance		Percent of Total
			Amount	Percent	
REVENUES					
Operating Revenues:					
Ticket Sales	\$ 1,247,729	\$ 4,806	\$ 1,242,923	25861.9%	9.7%
Direct State or Other Government Support	-	-	-	-	0.0%
Student Fees	1,650,000	1,700,000	(50,000)	-2.9%	12.8%
Direct Institutional Support	5,808,903	8,149,362	(2,340,459)	-28.7%	45.1%
Direct Institutional Support, Capital	-	939,521	(939,521)	-100.0%	0.0%
Total Direct Institutional Support	5,808,903	9,088,883	(3,279,980)	-36.1%	45.1%
Less - Transfers to Institution	-	-	-	-	0.0%
Indirect Institutional Support	1,535,783	1,416,349	119,434	8.4%	11.9%
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	0.0%
Guarantees	733,175	102,000	631,175	618.8%	5.7%
Contributions	576,937	559,046	17,891	3.2%	4.5%
In-Kind	9,336	-	9,336	-	0.1%
Compensation and Benefits Provided by a Third Party	-	-	-	-	0.0%
Media Rights	-	195,546	(195,546)	-100.0%	0.0%
NCAA Distributions	751,533	387,316	364,217	94.0%	5.8%
Conference Distributions (Nonmedia and Nonbowl)	28,693	-	28,693	-	0.2%
Program, Novelty, Parking, and Concession Sales	108,748	3,500	105,248	3007.1%	0.8%
Royalties, Licensing, Advertisement, and Sponsorships	229,986	220,777	9,209	4.2%	1.8%
Sports Camp Revenues	149,424	31,841	117,583	369.3%	1.2%
Athletics Restricted Endowment and Investments Income	-	-	-	-	0.0%
Other Operating Revenues	56,093	(396)	56,489	-14264.9%	0.4%
Bowl Revenues	-	-	-	-	0.0%
Subtotal Operating Revenues	12,886,340	13,709,668			100.0%

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2022**

SUPPLEMENTAL SCHEDULE (CONTINUED)

EXPENSES	2022	2021	Variance		Percent of Total
			Amount	Percent	
Operating Expenses:					
Athletics Student Aid	\$ 4,165,570	\$ 4,118,309	\$ 47,261	1.1%	26.0%
Guarantees	102,500	2,800	99,700	3560.7%	0.6%
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	3,386,736	3,138,606	248,130	7.9%	21.1%
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	1,685,931	1,481,945	203,986	13.8%	10.5%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Severance Payments	23,307	56,511	(33,204)	-58.8%	0.1%
Recruiting	240,433	15,087	225,346	1493.6%	1.5%
Team Travel	2,439,480	1,333,377	1,106,103	83.0%	15.2%
Sports Equipment, Uniforms, and Supplies	671,771	604,926	66,845	11.1%	4.2%
Game Expenses	368,172	221,118	147,054	66.5%	2.3%
Fundraising, Marketing, and Promotion	218,668	14,983	203,685	1359.4%	1.4%
Sports Camp Expenses	74,539	9,384	65,155	694.3%	0.5%
Spirit Groups	8,064	-	8,064	-	0.1%
Athletic Facilities Debt Service, Leases, and Rental Fees	-	-	-	-	0.0%
Direct Overhead and Administrative Expenses	114,117	121,748	(7,631)	-6.3%	0.7%
Indirect Institutional Support	1,535,783	1,416,349	119,434	8.4%	9.6%
Medical Expenses and Insurance	105,415	-	105,415	-	0.7%
Memberships and Dues	351,351	858,483	(507,132)	-59.1%	2.2%
Student-Athlete Meals (Nontravel)	-	17,106	(17,106)	-100.0%	0.0%
Other Operating Expenses	540,452	386,624	153,828	39.8%	3.4%
Bowl Expenses	-	-	-	-	0.0%
Athletics Related Capital Expenditures	-	939,521	(939,521)	-100.0%	0.0%
Subtotal Operating Expenses	16,032,289	14,736,877			100.0%
Total	\$ (3,145,949)	\$ (1,027,209)			

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2022**

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

Direct Institutional Support

In FY21, the total direct institutional support included Higher Education Emergency Relief Fund monies to cover revenue shortfalls within the program, as well as contributions for the replacement of the red turf on the football field.

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 athletics department made a decision to reduce salaries during the pandemic as a cost saving measure, and FY22 saw more significant turnover within the athletics department as several staff members departed and positions took several months to fill.

Team Travel

In FY21, team schedules were shortened by the Big Sky Conference and built for more regional travel due to the pandemic. Fiscal year 2022 travel costs increased due to reasons such as higher airfare and schedule changes related to COVID.

BUDGET TO ACTUAL

We compared actual revenue accounts over 10% of the total reported in the Statement for the year ended June 30, 2022 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, 2022 to budget estimates. Explanations of variances of budget to actual exceeding 10% of the budgeted amount.

Athletic Student Aid

Final scholarship and waiver amounts are typically finalized well after budgets are compiled. Therefore, variances between budget and actual amounts are expected.

Team Travel

Uncertainty of competition schedules in FY22 presented challenges in budgeting for team travel.



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