

**EASTERN WASHINGTON UNIVERSITY
INTERCOLLEGIATE ATHLETICS PROGRAM**

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

YEAR ENDED JUNE 30, 2017

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
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INDEPENDENT ACCOUNTANTS' REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES

Dr. Mary Cullinan, 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, 2017. Management is responsible for the statement of revenue and expenses (the statement) and the statement's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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, 2017, 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, 2017, 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 Department in the statement and the related attendance figures and recalculated 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.

Less – 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 Department during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation and recalculated totals. No findings were noted.

Indirect Institutional Support – Athletic Facilities Debt Service, Lease, and Rental Fees – We noted indirect institutional support – athletic facilities debt service, lease, and rental fees did not exceed 5% of total revenues. Therefore, we did not perform specific procedures.

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 vouched income received directly from the Eastern Washington University Foundation (the Foundation), including cash and endowment income, via confirmation with the Foundation. 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.

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

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 inspected sports camp contracts between the institution and persons conducting institutional sports-camps or clinics during the reporting period to obtain an understanding of the institution's methodology for recording revenues from sports-camps. We obtained schedules of camp participants, selected a sample of individual camp participant cash receipts from the schedule of sports-camp participants, and agreed each selection to the Department's general ledger and/or the statement and recalculated totals. No findings were noted.

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 a Third Party – We noted support staff/administrative compensation, 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.

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. We selected a sample of transactions to validate existence of transaction and accuracy of recording and recalculated totals. 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 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.

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 – Tested in connection with Indirect Institutional Support revenues. 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

We compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the institution. No findings were noted.

We obtained the institution's Sports Sponsorship and Demographics Forms Report for the reporting year and validated 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 ensured that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. 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.

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

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.

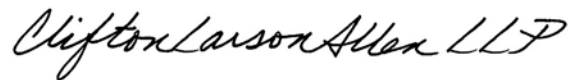
Total Athletics-Related Capital Expenditures – We obtained a schedule of Athletics-related capital expenditures. We compared to general ledger detail to the total expense reported and selected a sample of transactions to recalculate.

Dr. Mary Cullinan, President
Eastern Washington University

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion 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. 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, 2017 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
January 16, 2018

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2017**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING REVENUES						
Ticket Sales	\$ 722,335	\$ 74,541	\$ 13,783	\$ 5,498	\$ -	\$ 816,157
Student Fees	-	-	-	-	2,256,000	2,256,000
Direct State or Other Government Support	-	-	-	-	-	-
Direct Institutional Support	1,098,872	464,346	711,350	2,203,363	2,025,191	6,503,122
Transfers Back to Institution	-	-	-	-	-	-
Indirect Institutional Support	254,876	100,049	86,590	412,089	140,646	994,250
Guarantees	400,000	315,000	5,000	10,500	-	730,500
Contributions	85,294	49,586	6,206	17,302	560,738	719,126
In-Kind	-	3,950	700	9,100	-	13,750
Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
Media Rights	44,935	862	35	18	-	45,850
NCAA Distributions	284,232	108,092	-	-	1,175,550	1,567,874
Conference Distributions	-	-	-	-	-	-
Program Sales, Concessions, Novelty, Sales, and Parking	2,882	-	-	-	-	2,882
Royalties, Licensing, Advertisements, and Sponsorships	-	-	-	-	125,962	125,962
Sports Camps Revenues	562,785	205,240	52,217	93,574	-	913,816
Athletics Restricted Endowment and Investment Income	-	-	-	-	-	-
Other	1,800	74,656	30,000	1,440	155	108,051
Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	3,458,011	1,396,322	905,881	2,752,884	6,284,242	14,797,340

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, 2017**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING EXPENSES						
Athletics Student Aid Guarantees	\$ 1,488,114	\$ 432,525	\$ 458,600	\$ 1,764,085	\$ 8,311	\$ 4,151,635
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	38,638	6,700	-	-	45,338
Coaching Other Compensation and Benefits Paid by a Third Party	1,195,360	590,658	330,642	831,101	-	2,947,761
Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	-	-	-	-	-
Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	53,323	8,700	142	2,189	2,162,991	2,227,345
Severance Payments	-	-	-	10,397	-	10,397
Recruiting	77,716	41,844	28,444	47,475	-	195,479
Team Travel	708,479	256,728	211,350	789,141	-	1,965,698
Equipment, Uniform, and Supplies	348,605	39,196	30,482	265,632	157,470	841,385
Game Expenses	549,507	180,533	87,801	75,439	-	893,280
Fundraising, Marketing, and Promotion	-	-	-	-	69,611	69,611
Sports Camps Expenses	428,951	61,239	39,300	57,292	-	586,782
Spirit Groups	-	-	-	-	5,451	5,451
Athletic Facilities, Debt Service, Leases, and Rental Fees	-	-	-	-	-	-
Direct Overhead and Administrative Support	37,094	9,247	6,642	17,516	82,525	153,024
Indirect Institutional Support	254,876	100,049	86,590	412,089	140,646	994,250
Medical Expenses and Medical Insurance	-	-	-	-	348,126	348,126
Memberships and Dues	1,070	1,290	480	3,658	50,591	57,089
Other Operating Expenses	59,465	17,474	13,677	8,947	161,605	261,168
Bowl Expenses	-	-	-	-	-	-
Athletics Related Capital Expenditures	-	-	-	-	11,946	11,946
Subtotal Operating Expenses	<u>5,202,560</u>	<u>1,778,121</u>	<u>1,300,850</u>	<u>4,284,961</u>	<u>3,199,273</u>	<u>15,765,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	<u>\$ (1,744,549)</u>	<u>\$ (381,799)</u>	<u>\$ (394,969)</u>	<u>\$ (1,532,077)</u>	<u>\$ 3,084,969</u>	<u>\$ (968,425)</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, 2017**

NOTE 1 CONTRIBUTIONS

Contributions received and used by the EWU Intercollegiate Athletics Program from the Eastern Washington University Foundation (Foundation) during the year ended June 30, 2017 were \$719,124. 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, 2017 were \$1,174,867.

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. Capital assets, net of related accumulated depreciation and including \$28,411 in additions and \$-0- in disposals during the year, were \$435,995 at June 30, 2017.

NOTE 3 ATHLETICS AND INSTITUTIONAL DEBT

Total institutional debt was \$85,622,555 at June 30, 2017. Of this amount, none specifically related to the EWU Intercollegiate Athletics Program.

NOTE 4 ENDOWMENTS

As of June 30, 2017, institutional endowments totaled \$9,571,434. Of this amount, \$-0- was related to the EWU Intercollegiate Athletics Program.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2017**

SUPPLEMENTAL SCHEDULE

	2017	2016	Variance		Percent of Total
			Amount	Percent	
REVENUES					
Operating Revenues:					
Ticket Sales	\$ 816,157	\$ 628,585	\$ 187,572	29.8%	5.5%
Direct State or Other Government Support	-	-	-	-	0.0%
Student Fees	2,256,000	2,256,000	-	0.0%	15.2%
Direct Institutional Support	6,503,122	6,415,059	88,063	1.4%	43.9%
Less - Transfers to Institution	-	-	-	-	0.0%
Indirect Institutional Support	994,250	914,332	79,918	8.7%	6.7%
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	0.0%
Guarantees	730,500	742,000	(11,500)	-1.5%	4.9%
Contributions	719,126	632,053	87,073	13.8%	4.9%
In-Kind	13,750	24,610	(10,860)	-44.1%	0.1%
Compensation and Benefits Provided by a Third Party	-	-	-	-	0.0%
Media Rights	45,850	38,442	7,408	19.3%	0.3%
NCAA Distributions	1,567,874	464,992	1,102,882	237.2%	10.6%
Conference Distributions (Nonmedia and Nonbowl)	-	3,000	(3,000)	-100.0%	0.0%
Program, Novelty, Parking, and Concession Sales	2,882	1,341	1,541	114.9%	0.0%
Royalties, Licensing, Advertisement, and Sponsorships	125,962	116,054	9,908	8.5%	0.9%
Sports Camp Revenues	913,816	1,055,311	(141,495)	-13.4%	6.2%
Athletics Restricted Endowment and Investments Income	-	-	-	-	0.0%
Other Operating Revenues	108,051	63,494	44,557	70.2%	0.7%
Bowl Revenues	-	-	-	-	0.0%
Subtotal Operating Revenues	14,797,340	13,355,273			100.0%

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2017**

	2017	2016	Variance		Percent of Total
			Amount	Percent	
EXPENSES					
Operating Expenses:					
Athletics Student Aid	\$ 4,151,635	\$ 3,995,902	\$ 155,733	3.9%	26.3%
Guarantees	45,338	48,913	(3,575)	-7.3%	0.3%
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	2,947,761	2,784,180	163,581	5.9%	18.7%
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	2,227,345	2,084,051	143,294	6.9%	14.1%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Severance Payments	10,397	-	10,397	-	0.1%
Recruiting	195,479	229,166	(33,687)	-14.7%	1.2%
Team Travel	1,965,698	1,924,520	41,178	5.8%	12.5%
Sports Equipment, Uniforms, and Supplies	841,385	707,300	134,085	19.0%	5.3%
Game Expenses	893,280	268,256	625,024	233.0%	5.7%
Fundraising, Marketing, and Promotion	69,611	76,667	(7,056)	-9.2%	0.4%
Sports Camp Expenses	586,782	673,638	(86,856)	-12.9%	3.7%
Spirit Groups	5,451	-	5,451	-	0.0%
Athletic Facilities Debt Service, Leases, and Rental Fees	-	-	-	-	0.0%
Direct Overhead and Administrative Expenses	153,024	157,635	(4,611)	-2.9%	1.0%
Indirect Institutional Support	994,250	914,332	79,918	8.7%	6.3%
Medical Expenses and Insurance	348,126	346,972	1,154	0.3%	2.2%
Memberships and Dues	57,089	49,813	7,276	14.6%	0.4%
Student-Athlete Meals (Nontravel)	-	-	-	-	0.0%
Other Operating Expenses	261,168	405,135	(143,967)	-35.5%	1.7%
Bowl Expenses	-	-	-	-	0.0%
Athletics Related Capital Expenditures	11,946	-	11,946	-	0.1%
Subtotal Operating Expenses	<u>15,765,765</u>	<u>14,666,480</u>			100.0%
Total	<u>\$ (968,425)</u>	<u>\$ (1,311,207)</u>			

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

NCAA Distributions

The increase is due to NCAA changing distribution dates, meaning in fiscal year 2017 two distributions were made, whereas fiscal year 2016 only had one. In addition, a one-time supplemental distribution was made from NCAA.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2017**

Sports Equipment, Uniforms, and Supplies

The increase is due to three more games in fiscal year 2017 compared to prior year, which increased the need for more equipment, apparel, and uniforms. The team also ordered all new equipment in fiscal year 2017 including shoulder pads, helmets, sled, and tackling dummies.

BUDGET TO ACTUAL

We compared actual revenue accounts over 10% of the total reported in the Statement for the year ended June 30, 2017 to budget estimates. We identified variances exceeding 10% of the budgeted amount for each line item and discussed the reasons for the variances with management. No additional procedures were performed with respect to management's representations as to the reasons for the variances.

NCAA Distributions – NCAA Distribution revenue exceeded budget by \$1,069,374 (10.6%). This variance is attributable to NCAA increasing the frequency distributions throughout the year, therefore, there were two extra distributions that were not budgeted for.

We were not able to compare actual expense accounts over 10% of the total reported in the Statement for the year ended June 30, 2017 to budget estimates. This is due to the institution not having a budget that followed the same or similar categories, therefore, no procedures were performed.