

**EASTERN WASHINGTON UNIVERSITY
INTERCOLLEGIATE ATHLETICS PROGRAM**

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

YEAR ENDED JUNE 30, 2018

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
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YEAR ENDED JUNE 30, 2018**

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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, 2018. 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, 2018, 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, 2018, 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 4% 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 agreed 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 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 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 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 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. 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 – 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.

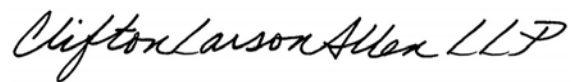
Total Athletics-Related Capital Expenditures – We obtained a schedule of Athletics-related capital expenditures. We compared to general ledger detail to the total expense reported and selected a sample of transactions to recalculate.

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, 2018 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
January 14, 2019

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2018**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING REVENUES						
Ticket Sales	\$ 601,600	\$ 73,418	\$ 8,370	\$ 1,784	\$ -	\$ 685,172
Student Fees	-	-	-	-	2,075,000	2,075,000
Direct State or Other Government Support	-	-	-	-	-	-
Direct Institutional Support	1,067,649	419,839	732,170	2,301,245	2,140,919	6,661,822
Transfers Back to Institution	-	-	-	-	-	-
Indirect Institutional Support	252,759	113,200	100,871	453,835	186,315	1,106,980
Guarantees	575,000	404,000	20,000	4,000	-	1,003,000
Contributions	88,485	16,196	4,766	10,228	540,623	660,298
In-Kind	-	11,014	-	7,710	-	18,724
Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
Media Rights	16,942	750	750	58	-	18,500
NCAA Distributions	-	120,943	-	-	414,948	535,891
Conference Distributions	-	-	-	-	-	-
Program Sales, Concessions, Novelty, Sales, and Parking	20,114	-	-	-	-	20,114
Royalties, Licensing, Advertisements, and Sponsorships	-	2,040	-	-	227,909	229,949
Sports Camps Revenues	469,182	139,058	55,083	83,895	-	747,218
Athletics Restricted Endowment and Investment Income	-	-	-	-	-	-
Other	-	-	25,649	22,245	250	48,144
Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	3,091,731	1,300,458	947,659	2,885,000	5,585,964	13,810,812

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, 2018**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING EXPENSES						
Athletics Student Aid	\$ 1,540,502	\$ 419,430	\$ 426,155	\$ 1,779,564	\$ 688	\$ 4,166,339
Guarantees	-	84,000	4,500	1,695	-	90,195
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	1,101,836	437,971	334,717	854,220	-	2,728,744
Coaching Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	64,665	16,910	9,320	-	2,410,215	2,501,110
Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Severance Payments	-	-	-	43,202	-	43,202
Recruiting	88,085	51,271	32,850	47,834	-	220,040
Team Travel	1,010,671	255,462	158,450	787,877	-	2,212,460
Equipment, Uniform, and Supplies	351,952	49,481	35,135	242,563	124,517	803,648
Game Expenses	228,257	110,397	81,060	102,806	4,600	527,120
Fundraising, Marketing, and Promotion	-	-	-	-	46,077	46,077
Sports Camps Expenses	360,118	75,517	32,312	46,177	-	514,124
Spirit Groups	-	-	-	-	-	-
Athletic Facilities, Debt Service, Leases, and Rental Fees	-	-	-	-	-	-
Direct Overhead and Administrative Support	40,848	6,963	7,381	23,880	93,107	172,179
Indirect Institutional Support	252,760	113,200	100,871	453,834	186,315	1,106,980
Medical Expenses and Medical Insurance	-	-	-	-	406,453	406,453
Memberships and Dues	300	590	573	3,020	46,261	50,744
Other Operating Expenses	55,137	13,893	15,786	6,784	160,019	251,619
Bowl Expenses	-	-	-	-	-	-
Athletics Related Capital Expenditures	-	-	-	-	486,388	486,388
Subtotal Operating Expenses	<u>5,095,131</u>	<u>1,635,085</u>	<u>1,239,110</u>	<u>4,393,456</u>	<u>3,964,640</u>	<u>16,327,422</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	<u>\$ (2,003,400)</u>	<u>\$ (334,627)</u>	<u>\$ (291,451)</u>	<u>\$ (1,508,456)</u>	<u>\$ 1,621,324</u>	<u>\$ (2,516,610)</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, 2018**

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, 2018 were \$660,298. 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, 2018 were \$997,417.

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 \$7,880 in additions and \$10,170 in disposals during the year, were \$146,567 at June 30, 2018.

NOTE 3 ATHLETICS AND INSTITUTIONAL DEBT

Total institutional debt was \$82,837,104 at June 30, 2018. 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, 2018, institutional endowments totaled \$32,434,251. Of this amount, \$753,036 was related to the EWU Intercollegiate Athletics Program.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2018**

SUPPLEMENTAL SCHEDULE

	2018	2017	Variance		Percent of Total
			Amount	Percent	
REVENUES					
Operating Revenues:					
Ticket Sales	\$ 685,172	\$ 816,157	\$ (130,985)	-16.0%	5.0%
Direct State or Other Government Support	-	-	-	-	0.0%
Student Fees	2,075,000	2,256,000	(181,000)	-8.0%	15.0%
Direct Institutional Support	6,661,822	6,503,122	158,700	2.4%	48.2%
Less - Transfers to Institution	-	-	-	-	0.0%
Indirect Institutional Support	1,106,980	994,250	112,730	11.3%	8.0%
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	0.0%
Guarantees	1,003,000	730,500	272,500	37.3%	7.3%
Contributions	660,298	719,126	(58,828)	-8.2%	4.8%
In-Kind	18,724	13,750	4,974	36.2%	0.1%
Compensation and Benefits Provided by a Third Party	-	-	-	-	0.0%
Media Rights	18,500	45,850	(27,350)	-59.7%	0.1%
NCAA Distributions	535,891	1,567,874	(1,031,983)	-65.8%	3.9%
Conference Distributions (Nonmedia and Nonbowl)	-	-	-	-	0.0%
Program, Novelty, Parking, and Concession Sales	20,114	2,882	17,232	597.9%	0.1%
Royalties, Licensing, Advertisement, and Sponsorships	229,949	125,962	103,987	82.6%	1.7%
Sports Camp Revenues	747,218	913,816	(166,598)	-18.2%	5.4%
Athletics Restricted Endowment and Investments Income	-	-	-	-	0.0%
Other Operating Revenues	48,144	108,051	(59,907)	-55.4%	0.3%
Bowl Revenues	-	-	-	-	0.0%
Subtotal Operating Revenues	13,810,812	14,797,340			100.0%

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2018**

SUPPLEMENTAL SCHEDULE (CONTINUED)

	2018	2017	Variance		Percent of Total
			Amount	Percent	
EXPENSES					
Operating Expenses:					
Athletics Student Aid	\$ 4,166,339	\$ 4,151,635	\$ 14,704	0.4%	25.5%
Guarantees	90,195	45,338	44,857	98.9%	0.6%
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	2,728,744	2,947,761	(219,017)	-7.4%	16.7%
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	2,501,110	2,227,345	273,765	12.3%	15.3%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Severance Payments	43,202	10,397	32,805	315.5%	0.3%
Recruiting	220,040	195,479	24,561	12.6%	1.3%
Team Travel	2,212,460	1,965,698	246,762	29.3%	13.6%
Sports Equipment, Uniforms, and Supplies	803,648	841,385	(37,737)	-4.5%	4.9%
Game Expenses	527,120	893,280	(366,160)	-41.0%	3.2%
Fundraising, Marketing, and Promotion	46,077	69,611	(23,534)	-33.8%	0.3%
Sports Camp Expenses	514,124	586,782	(72,658)	-12.4%	3.1%
Spirit Groups	-	5,451	(5,451)	-100.0%	0.0%
Athletic Facilities Debt Service, Leases, and Rental Fees	-	-	-	-	0.0%
Direct Overhead and Administrative Expenses	172,179	153,024	19,155	12.5%	1.1%
Indirect Institutional Support	1,106,980	994,250	112,730	11.3%	6.8%
Medical Expenses and Insurance	406,453	348,126	58,327	16.8%	2.5%
Memberships and Dues	50,744	57,089	(6,345)	-11.1%	0.3%
Student-Athlete Meals (Nontravel)	-	-	-	-	0.0%
Other Operating Expenses	251,619	261,168	(9,549)	-3.7%	1.5%
Bowl Expenses	-	-	-	-	0.0%
Athletics Related Capital Expenditures	486,388	11,946	474,442	3971.6%	3.0%
Subtotal Operating Expenses	<u>16,327,422</u>	<u>15,765,765</u>			100.0%
Total	<u>\$ (2,516,610)</u>	<u>\$ (968,425)</u>			

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2018**

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

Team Travel

The increase is due to longer distance away games in football as there were two games on the east coast. In 2017, the football team had away games in closer proximity.

BUDGET TO ACTUAL

We compared actual revenue accounts over 10% of the total reported in the Statement for the year ended June 30, 2018 to budget estimates. We identified no 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.

We were not able to compare actual expense accounts over 10% of the total reported in the Statement for the year ended June 30, 2018 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.



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