

**EASTERN WASHINGTON UNIVERSITY  
INTERCOLLEGIATE ATHLETICS PROGRAM**

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

**YEAR ENDED JUNE 30, 2019**



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**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
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YEAR ENDED JUNE 30, 2019**

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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, 2019. Management is responsible for the statement of revenue and expenses (the statement) and the statement's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

- We obtained the statement for the year ended June 30, 2019, 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, 2019, 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 ticket sales did not exceed 4% of revenues. Therefore, we did not perform these 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 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 compared amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculated totals.

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

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

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

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

### *Expenses (Continued):*

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

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

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

## **Additional Agreed-Upon Procedures**

For Grants-in-Aid, we compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the equivalency calculations from the institution. No findings were noted. We compared current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission and documented an explanation for a variance of 6.2%.

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.



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

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

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

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

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

The accompanying statement of revenue and expenses of the EWU Intercollegiate Athletics Program for the year ended June 30, 2019 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 15, 2020

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
STATEMENT OF REVENUE AND EXPENSES  
YEAR ENDED JUNE 30, 2019**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
<b>OPERATING REVENUES</b>						
Ticket Sales	\$ 600,822	\$ 66,432	\$ 16,171		\$ -	\$ 683,425
Student Fees	-	-	-	-	2,225,000	2,225,000
Direct State or Other Government Support	-	-	-	-	-	-
Direct Institutional Support	3,198,246	815,719	863,219	2,550,530	2,358,807	9,786,521
Transfers Back to Institution	-	-	-	-	-	-
Indirect Institutional Support	290,529	123,485	110,296	531,701	440,797	1,496,808
Guarantees	425,000	277,500	37,500	7,000	-	747,000
Contributions	4,776	10,450	5,286	-	794,929	815,441
In-Kind	-	2,957	-	7,880	-	10,837
Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
Media Rights	11,538	-	-	-	18,529	30,067
NCAA Distributions	791,286	121,718	-	-	531,623	1,444,627
Conference Distributions	-	-	-	-	-	-
Program Sales, Concessions, Novelty, Sales, and Parking	38,451	-	-	-	-	38,451
Royalties, Licensing, Advertisements, and Sponsorships	-	-	-	-	237,035	237,035
Sports Camps Revenues	617,071	192,573	50,456	27,821	3,195	891,116
Athletics Restricted Endowment and Investment Income	-	-	-	-	-	-
Other	-	-	-	1,600	1,838	3,438
Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	5,977,719	1,610,834	1,082,928	3,126,532	6,611,753	18,409,766

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, 2019**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
<b>OPERATING EXPENSES</b>						
Athletics Student Aid	\$ 1,584,852	\$ 411,381	\$ 538,095	\$ 1,734,651	\$ 12,319	\$ 4,281,298
Guarantees	131,401	9,094	3,678	3,269	-	147,442
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	1,237,844	471,942	349,895	860,284	-	2,919,965
Coaching Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	67,572	18,916	8,852	-	2,594,129	2,689,469
Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Severance Payments	-	-	-	-	-	-
Recruiting	103,360	48,998	39,221	61,813	-	253,392
Team Travel	1,279,842	247,529	197,114	739,415	5,719	2,469,619
Equipment, Uniform, and Supplies	633,758	61,072	46,942	293,882	153,620	1,189,274
Game Expenses	808,549	130,238	96,477	80,202	3,198	1,118,664
Fundraising, Marketing, and Promotion	-	-	-	-	53,960	53,960
Sports Camps Expenses	457,057	78,629	28,882	10,809	-	575,377
Spirit Groups	-	-	-	-	9,731	9,731
Athletic Facilities, Debt Service, Leases, and Rental Fees	-	-	-	-	-	-
Direct Overhead and Administrative Support	65,304	8,417	5,824	20,759	91,485	191,789
Indirect Institutional Support	290,529	123,485	110,296	531,701	440,797	1,496,808
Medical Expenses and Medical Insurance	-	-	-	-	528,566	528,566
Memberships and Dues	-	1,185	958	4,970	56,820	63,933
Other Operating Expenses	79,209	19,922	15,150	22,221	218,022	354,524
Bowl Expenses	-	-	-	-	-	-
Athletics Related Capital Expenditures	-	-	-	-	-	-
Subtotal Operating Expenses	<u>6,739,277</u>	<u>1,630,808</u>	<u>1,441,384</u>	<u>4,363,976</u>	<u>4,168,366</u>	<u>18,343,811</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ (761,558)</u>	<u>\$ (19,974)</u>	<u>\$ (358,456)</u>	<u>\$ (1,237,444)</u>	<u>\$ 2,443,387</u>	<u>\$ 65,955</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, 2019**

**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, 2019 were \$815,441. 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, 2019 were \$1,494,324.

**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 \$151,441 in additions and \$14,447 in disposals during the year, were \$236,530 at June 30, 2019.

**NOTE 3 ATHLETICS AND INSTITUTIONAL DEBT**

Total institutional debt was \$79,940,650 at June 30, 2019. 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, 2019, institutional endowments totaled \$9,812,792. Endowments of the EWU foundation totaled \$23,513,604, with \$807,171 being related to EWU Intercollegiate Athletics Program.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES  
YEAR ENDED JUNE 30, 2019**

**SUPPLEMENTAL SCHEDULE**

	2019	2018	Variance		Percent of Total
			Amount	Percent	
<b>REVENUES</b>					
<b>Operating Revenues:</b>					
Ticket Sales	\$ 683,425	\$ 685,172	\$ (1,747)	-0.3%	3.7%
Direct State or Other Government Support	-	-	-	-	0.0%
Student Fees	2,225,000	2,075,000	150,000	7.2%	12.1%
Direct Institutional Support	9,786,521	6,661,822	3,124,699	46.9%	53.2%
Less - Transfers to Institution	-	-	-	-	0.0%
Indirect Institutional Support	1,496,808	1,106,980	389,828	35.2%	8.1%
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	0.0%
Guarantees	747,000	1,003,000	(256,000)	-25.5%	4.1%
Contributions	815,441	660,298	155,143	23.5%	4.4%
In-Kind	10,837	18,724	(7,887)	-42.1%	0.1%
Compensation and Benefits Provided by a Third Party	-	-	-	-	0.0%
Media Rights	30,067	18,500	11,567	62.5%	0.2%
NCAA Distributions	1,444,627	535,891	908,736	169.6%	7.8%
Conference Distributions (Nonmedia and Nonbowl)	-	-	-	-	0.0%
Program, Novelty, Parking, and Concession Sales	38,451	20,114	18,337	91.2%	0.2%
Royalties, Licensing, Advertisement, and Sponsorships	237,035	229,949	7,086	3.1%	1.3%
Sports Camp Revenues	891,116	747,218	143,898	19.3%	4.8%
Athletics Restricted Endowment and Investments Income	-	-	-	-	0.0%
Other Operating Revenues	3,438	48,144	(44,706)	-92.9%	0.0%
Bowl Revenues	-	-	-	-	0.0%
Subtotal Operating Revenues	18,409,766	13,810,812			100.0%

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

**SUPPLEMENTAL SCHEDULE (CONTINUED)**

EXPENSES	2019	2018	Variance		Percent of Total
			Amount	Percent	
<b>Operating Expenses:</b>					
Athletics Student Aid	\$ 4,281,298	\$ 4,166,339	\$ 114,959	2.8%	23.3%
Guarantees	147,442	90,195	57,247	63.5%	0.8%
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	2,919,965	2,728,744	191,221	7.0%	15.9%
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	2,689,469	2,501,110	188,359	7.5%	14.7%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Severance Payments	-	43,202	(43,202)	-100.0%	0.0%
Recruiting	253,392	220,040	33,352	15.2%	1.4%
Team Travel	2,469,619	2,212,460	257,159	11.6%	13.5%
Sports Equipment, Uniforms, and Supplies	1,189,274	803,648	385,626	48.0%	6.5%
Game Expenses	1,118,664	527,120	591,544	112.2%	6.1%
Fundraising, Marketing, and Promotion	53,960	46,077	7,883	17.1%	0.3%
Sports Camp Expenses	575,377	514,124	61,253	11.9%	3.1%
Spirit Groups	9,731	-	9,731	-	0.1%
Athletic Facilities Debt Service, Leases, and Rental Fees	-	-	-	-	0.0%
Direct Overhead and Administrative Expenses	191,789	172,179	19,610	11.4%	1.0%
Indirect Institutional Support	1,496,808	1,106,980	389,828	35.2%	8.2%
Medical Expenses and Insurance	528,566	406,453	122,113	30.0%	2.9%
Memberships and Dues	63,933	50,744	13,189	26.0%	0.3%
Student-Athlete Meals (Nontravel)	-	-	-	-	0.0%
Other Operating Expenses	354,524	251,619	102,905	40.9%	1.9%
Bowl Expenses	-	-	-	-	0.0%
Athletics Related Capital Expenditures	-	11,946	(11,946)	-100.0%	0.0%
Subtotal Operating Expenses	18,343,811	15,852,980			100.0%
Total	\$ 65,955	\$ (2,042,168)			

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM  
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

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

**Direct Institutional Support**

The largest contributor to this increase was the Board of Trustees approving support for student financial aid in the amount of \$2.5 million in fiscal year 2019. Other factors contributing to this increase include a rise in personnel costs due to cost of living adjustments and University support to cover expenses related to the 2019 FCS Championship.

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

**Team Travel**

The increase was due to expenses related to travel for the FCS Championship in Frisco, Texas and for the costs involved with room and board on campus during the month of December. The football team did not qualify for the playoffs in the previous fiscal year.

**BUDGET TO ACTUAL**

We compared actual revenue accounts over 10% of the total reported in the Statement for the year ended June 30, 2019 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, 2019 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.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,  
an SEC-registered investment advisor. | CliftonLarsonAllen LLP

