

**EASTERN WASHINGTON UNIVERSITY
INTERCOLLEGIATE ATHLETICS PROGRAM**

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

YEAR ENDED JUNE 30, 2023



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**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
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YEAR ENDED JUNE 30, 2023**

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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) (Attachment A) of the Eastern Washington University Intercollegiate Athletics Program (Athletics and/or Institution) for the year ended June 30, 2023. Eastern Washington University (the University) is responsible for the Statement and compliance with National Collegiate Athletic Association Bylaw 20.2.4.17 & 20.2.4.17.1 for the year ended June 30, 2023.

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 20.2.4.17 & 20.2.4.17.1 for the year ended June 30, 2023. 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

If a specific reporting category is less than 4.0% of the total revenues or expenses, no procedures are required for that specific category.

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

- We obtained the Statement for the year ended June 30, 2023, 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 (Attachment B) 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, 2023, and agreed amounts to underlying reports and Athletics' general ledger. No findings were noted.

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

- We performed additional procedures as follows:

Revenue:

Ticket Sales – We noted that ticket sales did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Student Fees – We compared and agreed student fees reported by the Institution in the statement for the reporting to student enrollments during the same reporting period and recalculated 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.

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

Compensation and Benefits Provided by a Third Party – We noted compensation and benefits provided by a third party did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Media Rights – We noted media rights did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

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

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

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 obtained documentation of the institution's methodology for recording revenues from sports-camps and selected a sample of camp participants to agree cash receipts received to the institution's general ledger and/or the statements 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.

Expenses:

Athletic Student Aid – We selected a sample of students from the listing of institutional student aid recipients during the reporting period. We obtained individual student account detail for each selection and compared total aid allocated from the related aid award letter to the student's account. We performed a check of each student selected to ensure their information was either reported accurately in the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System. We recalculated totals for each sport and overall. No findings were noted.

Guarantees – We noted game guarantees did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

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

Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities – We obtained and inspected a listing of coaches employed by the Institution and related entities during the reporting period. We selected a sample of coaches' contracts, which included football and men's and women's basketball, from the listing. We compared and agreed the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the 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.

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.

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

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 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.

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 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 20.10.6.3 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.

Additional Agreed-Upon Procedures (Continued)

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.

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 Revenue and Expenses for the year ended June 30, 2023. 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
January 8, 2024

EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2023
ATTACHMENT A
UNAUDITED

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING REVENUES						
Ticket Sales	\$ 435,596	\$ 150,757	\$ 18,018	\$ -	\$ -	\$ 604,371
Student Fees	-	-	-	-	1,548,402	1,548,402
Direct State or Other Government Support	-	-	-	-	-	-
Direct Institutional Support	3,156,569	643,641	797,110	1,613,134	3,061,578	9,272,032
Direct Institutional Support, Capital	-	-	-	19,606	-	19,606
Total Direct Institutional Support	3,156,569	643,641	797,110	1,632,740	3,061,578	9,291,638
Transfers Back to Institution	-	-	-	-	-	-
Indirect Institutional Support	245,040	135,282	120,915	595,130	530,214	1,626,581
Guarantees	1,385,000	310,000	50,000	8,500	-	1,753,500
Contributions	23,365	22,362	1,804	37,099	640,420	725,050
In-Kind	-	32,275	-	13,491	-	45,766
Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
Media Rights	-	-	-	-	-	-
NCAA Distributions	-	-	-	-	453,343	453,343
Conference Distributions	-	-	-	-	236,192	236,192
Program Sales, Concessions, Novelty, Sales, and Parking	-	-	-	-	28,322	28,322
Royalties, Licensing, Advertisements, and Sponsorships	-	-	-	-	327,667	327,667
Sports Camps Revenues	710,274	154,745	22,742	83,371	2,666	973,798
Athletics Restricted Endowment and Investment Income	-	-	-	-	-	-
Other	17,674	38,428	4,365	8,680	(27,708)	41,439
Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	5,973,518	1,487,490	1,014,954	2,379,011	6,801,096	17,656,069

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, 2023
ATTACHMENT A
UNAUDITED

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING EXPENSES						
Athletics Student Aid	\$ 1,844,659	\$ 405,926	\$ 439,685	\$ 1,553,615	\$ 73,988	\$ 4,317,873
Guarantees	200,000	3,000	7,000	2,000	-	212,000
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	1,322,698	505,878	403,765	1,023,601	639,557	3,895,499
Coaching Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	154,847	42,925	53,952	8,788	1,857,651	2,118,163
Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Severance Payments	-	-	-	-	3,188	3,188
Recruiting	201,082	67,293	39,196	74,333	-	381,904
Team Travel	1,222,237	355,336	188,856	737,880	-	2,504,309
Equipment, Uniform, and Supplies	454,546	84,962	45,453	346,098	47,125	978,184
Game Expenses	58,952	91,360	56,278	151,724	102,659	460,973
Fundraising, Marketing, and Promotion	-	-	-	-	205,879	205,879
Sports Camps Expenses	670,556	46,077	3,900	25,339	-	745,872
Spirit Groups	-	-	-	-	55,926	55,926
Athletic Facilities, Debt Service, Leases, and Rental Fees	-	-	-	-	-	-
Direct Overhead and Administrative Support	104,042	84,797	68,615	104,651	49,925	412,030
Indirect Institutional Support	245,040	135,282	120,915	595,130	530,214	1,626,581
Medical Expenses and Medical Insurance	-	-	-	-	417,385	417,385
Memberships and Dues	261	12,809	-	8,615	4,886	26,571
Other Operating Expenses	132,113	28,834	32,042	51,563	637,150	881,702
Bowl Expenses	-	-	-	-	-	-
Athletics Related Capital Expenditures	-	-	-	19,606	-	19,606
Subtotal Operating Expenses	<u>6,611,033</u>	<u>1,864,479</u>	<u>1,459,657</u>	<u>4,702,943</u>	<u>4,625,533</u>	<u>19,263,645</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	<u>\$ (637,515)</u>	<u>\$ (376,989)</u>	<u>\$ (444,703)</u>	<u>\$ (2,323,932)</u>	<u>\$ 2,175,563</u>	<u>\$ (1,607,576)</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, 2023
UNAUDITED

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, 2023 were \$725,050. 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, 2023 were \$1,031,122.

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 \$179,895,645 at June 30, 2023. 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, 2023, institutional endowments totaled \$9,968,480. Endowments of the EWU foundation totaled \$31,310,262, with \$1,723,447 being related to EWU Intercollegiate Athletics Program.

EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2023
ATTACHMENT B
UNAUDITED

SUPPLEMENTAL SCHEDULE

	2023	2022	Variance		Percent of Total
			Amount	Percent	
REVENUES					
Operating Revenues:					
Ticket Sales	\$ 604,371	\$ 1,247,729	\$ (643,358)	-51.6%	3.4%
Direct State or Other Government Support	-	-	-	-	0.0%
Student Fees	1,548,402	1,650,000	(101,598)	-6.2%	8.8%
Direct Institutional Support	9,272,032	5,808,903	3,463,129	59.6%	52.5%
Direct Institutional Support, Capital	19,606	-	19,606	-	0.1%
Total Direct Institutional Support	9,291,638	5,808,903	3,482,735	60.0%	52.6%
Less - Transfers to Institution	-	-	-	-	0.0%
Indirect Institutional Support	1,626,581	1,535,783	90,798	5.9%	9.2%
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	0.0%
Guarantees	1,753,500	733,175	1,020,325	139.2%	9.9%
Contributions	725,050	576,937	148,113	25.7%	4.1%
In-Kind	45,766	9,336	36,430	390.2%	0.3%
Compensation and Benefits Provided by a Third Party	-	-	-	-	0.0%
Media Rights	-	-	-	-	0.0%
NCAA Distributions	453,343	751,533	(298,190)	-39.7%	2.6%
Conference Distributions (Nonmedia and Nonbowl)	236,192	28,693	207,499	723.2%	1.3%
Program, Novelty, Parking, and Concession Sales	28,322	108,748	(80,426)	-74.0%	0.2%
Royalties, Licensing, Advertisement, and Sponsorships	327,667	229,986	97,681	42.5%	1.9%
Sports Camp Revenues	973,798	149,424	824,374	551.7%	5.5%
Athletics Restricted Endowment and Investments Income	-	-	-	-	0.0%
Other Operating Revenues	41,439	56,093	(14,654)	-26.1%	0.2%
Bowl Revenues	-	-	-	-	0.0%
Subtotal Operating Revenues	17,656,069	12,886,340			100.0%

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2023**

SUPPLEMENTAL SCHEDULE (CONTINUED)

	2023	2022	Variance		Percent of Total
			Amount	Percent	
EXPENSES					
Operating Expenses:					
Athletics Student Aid	\$ 4,317,873	\$ 4,165,570	\$ 152,303	3.7%	22.4%
Guarantees	212,000	102,500	109,500	106.8%	1.1%
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	3,895,499	3,386,736	508,763	15.0%	20.2%
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	2,118,163	1,685,931	432,232	25.6%	11.0%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Severance Payments	3,188	23,307	(20,119)	-86.3%	0.0%
Recruiting	381,904	240,433	141,471	58.8%	2.0%
Team Travel	2,504,309	2,439,480	64,829	2.7%	13.0%
Sports Equipment, Uniforms, and Supplies	978,184	671,771	306,413	45.6%	5.1%
Game Expenses	460,973	368,172	92,801	25.2%	2.4%
Fundraising, Marketing, and Promotion	205,879	218,668	(12,789)	-5.8%	1.1%
Sports Camp Expenses	745,872	74,539	671,333	900.6%	3.9%
Spirit Groups	55,926	8,064	47,862	593.5%	0.3%
Athletic Facilities Debt Service, Leases, and Rental Fees	-	-	-	-	0.0%
Direct Overhead and Administrative Expenses	412,030	114,117	297,913	261.1%	2.1%
Indirect Institutional Support	1,626,581	1,535,783	90,798	5.9%	8.4%
Medical Expenses and Insurance	417,385	105,415	311,970	74.7%	2.2%
Memberships and Dues	26,571	351,351	(324,780)	-92.4%	0.1%
Student-Athlete Meals (Nontravel)	-	-	-	-	0.0%
Other Operating Expenses	881,702	540,452	341,250	63.1%	4.6%
Bowl Expenses	-	-	-	-	0.0%
Athletics Related Capital Expenditures	19,606	-	19,606	-	0.1%
Subtotal Operating Expenses	<u>19,263,645</u>	<u>16,032,289</u>			100.0%
Total	<u>\$ (1,607,576)</u>	<u>\$ (3,145,949)</u>			

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2023**

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

Direct Institutional Support

In FY23, the institution agreed to fund athletics at a higher dollar amount than what was funded in FY22. This was discussed in the university's 2023-26 master plan.

Coaching Salaries, Benefits, and Bonuses paid by the University and Related Entities

In FY23, a cost of living adjustment of 3.25% increased all full-time coaches wages. Additionally, it was the first year since before COVID that EWU had a full summer of camps and camp payouts. For Title IX purposes, a Director of Operations position for Women's Basketball was added as well.

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

In FY23, a cost of living adjustment of 3.25% increased all full-time employee wages. Additionally, the department brought back a couple of positions that were lost pre-COVID that increased the cost in this area. The increase in reliance on hourly workers and the minimum wage increase in FY23 also played a factor in the increase in spend.

BUDGET TO ACTUAL

We compared actual revenue accounts over 10% of the total reported in the Statement for the year ended June 30, 2023 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, 2023 to budget estimates. Explanations of variances of budget to actual exceeding 10% of the budgeted amount.

Team Travel

Inflation hit this area particularly hard in FY23. We also had a couple of unavoidable situations related to weather that escalated travel costs.

