

**EASTERN WASHINGTON UNIVERSITY
INTERCOLLEGIATE ATHLETICS PROGRAM**

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

YEAR ENDED JUNE 30, 2024



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**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
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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, 2024. 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, 2024.

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, 2024. 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, 2024, 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, 2024, and agreed amounts to underlying reports and Athletics' general ledger. No findings were noted.

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

- We performed additional procedures as follows:

Revenue:

Ticket Sales – We compared tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the institution in the statement and the related attendance figures and 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 the totals. We obtained and documented an understanding of the Institution's methodology for allocating student fees to intercollegiate athletics programs. We did not 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 compared the amounts recorded in the revenue and expense categories reporting to general ledger detail for NCAA Distributions and other corroborative supporting documents and recalculated totals. No findings were noted.

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

Program Sales, Concessions, Novelty Sales, and Parking – We noted program, novelty, parking, and concession sales did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Royalties, Licensing, Advertisement, and Sponsorships – We noted royalties, licensing, advertisement, and sponsorships did not exceed 4% of total revenues. Therefore, we did not perform specific procedures.

Sports Camp Revenues – We 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 representing 10% of the total student athletes (as allowed by the NCAA for institutions who have used NCAA's Compliance Assistance software to prepare athletic aid detail) 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 obtained general ledger detail and compared to the total expenses reported. We selected a sample of transactions to validate existence of transactions and accuracy of recording and recalculate 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.

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 memberships and dues did not exceed 4% of total expenses. Therefore, we did not perform specific procedures.

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

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

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

Additional Agreed-Upon Procedures

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

We obtained 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, 2024. 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 10, 2025

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
STATEMENT OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2024
ATTACHMENT A
UNAUDITED**

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING REVENUES						
Ticket Sales	\$ 553,186	\$ 124,629	\$ 35,629	\$ 14,730	\$ -	\$ 728,174
Student Fees	-	-	-	-	1,500,000	1,500,000
Direct State or Other						
Government Support	-	-	-	-	-	-
Direct Institutional Support	2,029,810	714,910	874,558	2,352,900	3,260,679	9,232,857
Direct Institutional Support, Capital					166,251	166,251
Total Direct Institutional Support	2,029,810	714,910	874,558	2,352,900	3,426,930	9,399,108
Transfers Back to Institution	-	-	-	-	-	-
Indirect Institutional Support	259,669	143,291	128,048	630,853	554,012	1,715,873
Guarantees	487,550	535,000	25,000	-	-	1,047,550
Contributions	28,009	30,651	-	8,783	938,741	1,006,184
In-Kind	-	-	-	10,145	-	10,145
Compensation and Benefits						
Provided by a Third Party	-	-	-	-	-	-
Media Rights	-	-	-	-	74,743	74,743
NCAA Distributions	-	-	-	-	762,815	762,815
Conference Distributions	-	-	-	-	-	-
Program Sales, Concessions, Novelty, Sales, and Parking	-	-	-	-	95,972	95,972
Royalties, Licensing, Advertisements, and Sponsorships	-	-	-	-	263,431	263,431
Sports Camps Revenues	417,394	84,076	47,818	152,758	8,167	710,213
Athletics Restricted Endowment and Investment Income	-	-	-	-	-	-
Other	15,862	4,858	3,019	22,274	65,260	111,273
Bowl Revenue	-	-	-	-	-	-
Subtotal Operating Revenues	3,791,480	1,637,415	1,114,072	3,192,443	7,690,071	17,425,481

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, 2024
ATTACHMENT A
UNAUDITED

	Football	Men's Basketball	Women's Basketball	Other Sports	Nonprogram Specific	Total
OPERATING EXPENSES						
Athletics Student Aid	\$ 1,885,973	\$ 485,793	\$ 459,303	\$ 1,718,701	\$ 105,727	\$ 4,655,497
Guarantees	25,000	4,000	8,000	1,190	-	38,190
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	1,337,063	573,288	503,398	1,145,374	678,200	4,237,323
Coaching Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities	142,672	81,578	58,970	16,275	2,056,583	2,356,078
Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
Severance Payments	27,540	-	-	-	-	27,540
Recruiting	241,120	71,745	43,439	73,412	-	429,716
Team Travel	863,875	480,957	215,985	587,913	50,881	2,199,611
Equipment, Uniform, and Supplies	563,046	72,348	11,807	275,466	299,667	1,222,334
Game Expenses	201,265	142,152	156,110	168,420	366,851	1,034,798
Fundraising, Marketing, and Promotion	-	2,446	-	-	5,061	7,507
Sports Camps Expenses	260,318	67,435	33,291	49,022	-	410,066
Spirit Groups	-	-	-	-	28,137	28,137
Athletic Facilities, Debt Service, Leases, and Rental Fees	-	-	-	-	-	-
Direct Overhead and Administrative Support	42,553	14,231	47,793	35,873	473,537	613,987
Indirect Institutional Support	259,669	143,291	128,048	630,853	554,012	1,715,873
Medical Expenses and Medical Insurance	-	3,222	-	10,651	261,709	275,582
Memberships and Dues	1,605	4,462	2,180	10,793	83,672	102,712
Student-Athlete Meals (non-travel)	267,069	3,678	14,479	77,967	53,886	417,079
Other Operating Expenses	152,422	27,821	43,840	97,390	75,959	397,432
Bowl Expenses	-	-	-	-	-	-
Athletics Related Capital Expenditures	-	-	-	-	166,251	166,251
Subtotal Operating Expenses	<u>6,271,190</u>	<u>2,178,447</u>	<u>1,726,643</u>	<u>4,899,300</u>	<u>5,260,133</u>	<u>20,335,713</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	<u>\$ (2,479,710)</u>	<u>\$ (541,032)</u>	<u>\$ (612,571)</u>	<u>\$ (1,706,857)</u>	<u>\$ 2,429,938</u>	<u>\$ (2,910,232)</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, 2024
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, 2024 were \$1,006,184. 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, 2024 were \$1,526,434.

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 \$173,595,022 at June 30, 2024. 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, 2024, institutional endowments totaled \$10,818,497. Endowments of the EWU foundation totaled \$36,993,276, with \$1,885,478 being related to EWU Intercollegiate Athletics Program.

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2024
ATTACHMENT B
UNAUDITED**

SUPPLEMENTAL SCHEDULE

	2024	2023	Variance		Percent of Total
			Amount	Percent	
REVENUES					
Operating Revenues:					
Ticket Sales	\$ 728,174	\$ 604,371	\$ 123,803	20.5%	4.2%
Direct State or Other Government Support	-	-	-	-	0.0%
Student Fees	1,500,000	1,548,402	(48,402)	-3.1%	8.6%
Direct Institutional Support	9,232,857	9,272,032	(39,175)	-0.4%	53.0%
Direct Institutional Support, Capital	166,251	19,606	146,645	748.0%	1.0%
Total Direct Institutional Support	9,399,108	9,291,638	107,470	1.2%	53.9%
Less - Transfers to Institution	-	-	-	-	0.0%
Indirect Institutional Support	1,715,873	1,626,581	89,292	5.5%	9.8%
Indirect Institutional Support - Athletic Facilities Debt Service, Lease, and Rental Fees	-	-	-	-	0.0%
Guarantees	1,047,550	1,753,500	(705,950)	-40.3%	6.0%
Contributions	1,006,184	725,050	281,134	38.8%	5.8%
In-Kind	10,145	45,766	(35,621)	-77.8%	0.1%
Compensation and Benefits Provided by a Third Party	-	-	-	-	0.0%
Media Rights	74,743	-	74,743	-	0.4%
NCAA Distributions	762,815	453,343	309,472	68.3%	4.4%
Conference Distributions (Nonmedia and Nonbowl)	-	236,192	(236,192)	-100.0%	0.0%
Program, Novelty, Parking, and Concession Sales	95,972	28,322	67,650	238.9%	0.6%
Royalties, Licensing, Advertisement, and Sponsorships	263,431	327,667	(64,236)	-19.6%	1.5%
Sports Camp Revenues	710,213	973,798	(263,585)	-27.1%	4.1%
Athletics Restricted Endowment and Investments Income	-	-	-	-	0.0%
Other Operating Revenues	111,273	41,439	69,834	168.5%	0.6%
Bowl Revenues	-	-	-	-	0.0%
Subtotal Operating Revenues	17,425,481	17,656,069			100.0%

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2024**

SUPPLEMENTAL SCHEDULE (CONTINUED)

EXPENSES	2024	2023	Variance		Percent of Total
			Amount	Percent	
Operating Expenses:					
Athletics Student Aid	\$ 4,655,497	\$ 4,317,873	\$ 337,624	7.8%	22.9%
Guarantees	38,190	212,000	(173,810)	-82.0%	0.2%
Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	4,237,323	3,895,499	341,824	8.8%	20.8%
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	2,356,078	2,118,163	237,915	11.2%	11.6%
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	0.0%
Severance Payments	27,540	3,188	24,352	763.9%	0.1%
Recruiting	429,716	381,904	47,812	12.5%	2.1%
Team Travel	2,199,611	2,504,309	(304,698)	-12.2%	10.8%
Sports Equipment, Uniforms, and Supplies	1,222,334	978,184	244,150	25.0%	6.0%
Game Expenses	1,034,798	460,973	573,825	124.5%	5.1%
Fundraising, Marketing, and Promotion	7,507	205,879	(198,372)	-96.4%	0.0%
Sports Camp Expenses	410,066	745,872	(335,806)	-45.0%	2.0%
Spirit Groups	28,137	55,926	(27,789)	-49.7%	0.1%
Athletic Facilities Debt Service, Leases, and Rental Fees	-	-	-	-	0.0%
Direct Overhead and Administrative Expenses	613,987	412,030	201,957	49.0%	3.0%
Indirect Institutional Support	1,715,873	1,626,581	89,292	5.5%	8.4%
Medical Expenses and Insurance	275,582	417,385	(141,803)	-34.0%	1.4%
Memberships and Dues	102,712	26,571	76,141	286.6%	0.5%
Student-Athlete Meals (Nontravel)	417,079	-	417,079	-	2.1%
Other Operating Expenses	397,432	881,702	(484,270)	-54.9%	2.0%
Bowl Expenses	-	-	-	-	0.0%
Athletics Related Capital Expenditures	166,251	19,606	146,645	748.0%	0.8%
Subtotal Operating Expenses	<u>20,335,713</u>	<u>19,263,645</u>			100.0%
Total	<u>\$ (2,910,232)</u>	<u>\$ (1,607,576)</u>			

**EASTERN WASHINGTON UNIVERSITY INTERCOLLEGIATE ATHLETICS PROGRAM
SUPPLEMENTAL ANALYSIS OF REVENUE AND EXPENSES (CONTINUED)
YEAR ENDED JUNE 30, 2024**

CURRENT YEAR TO PRIOR YEAR

We compared revenue accounts over 10% of the total revenue amounts for the year ended June 30, 2024 to amounts reported for the year ended June 30, 2023. We identified no variances exceeding 10% of prior year amounts for each line. Therefore, no additional procedures were performed with respect to management's representations as to the reasons for the variance.

We compared expense accounts over 10% of the total expense amounts for the year ended June 30, 2024 to amounts reported for the year ended June 30, 2023. Explanations of variances exceeding 10% of prior year amounts we identified are as followed.

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

In fiscal year 2024, a cost of living adjustment of 4.00% increased all full-time employee wages. Additionally, Washington state minimum wage increased impacting the part time and student employees that the athletics department rely on for equipment and game operations.

Team Travel

In fiscal year 2024, Eastern Washington University differentiated meals occurring outside of team travel and included them in the student-athlete meals (non-travel) category.

BUDGET TO ACTUAL

We compared actual revenue accounts over 10% of the total reported in the Statement for the year ended June 30, 2024 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, 2024 to budget estimates. We identified no variances exceeding 10% of the budgeted amount for each line. However, for team travel, there was no budget due to uncertainty of competition schedules in fiscal year 2024. Therefore, no additional procedures were performed with respect to management's representations as to the reasons for the variances.



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