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

Dr. Stephen Greiner, President  
West Liberty University  
West Liberty, WV

We have performed the procedures enumerated below, which were agreed to by the President of West Liberty University, solely to assist you in evaluating whether the accompanying Statement of Revenues and Expenses ("Statement") of West Liberty University's Department of Intercollegiate Athletics is in compliance with the National Collegiate Athletic Association ("NCAA") Bylaw 3.2.4.15 for the fiscal year ended June 30, 2017. West Liberty University's management is responsible for the Statement and 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 follow this report.

We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion on the compliance of the accompanying statement of revenue and expenses of West Liberty University. 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.

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.

Costanzo & Associates, PLLC

Wheeling, WV  
August 23, 2018

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

**Procedures**

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**Findings**

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**Procedures Related to Internal Control Over Financial Reporting**

1. Identify and test internal control procedures unique to the intercollegiate athletics and the athletic department.

We obtained internal control procedures in relation to athletic event ticket sales, athletics travel, maximum equivalency limits and student aid.

We selected 5 athletic ticket sales events and examined the ticket sales form and game report. No exceptions were found as a result of applying the procedures.

We selected 5 team travel athletic transactions related to the reported expenses and traced the transactions to the receipt/invoice. No exceptions were found as a result of applying the procedures.

We compared the equivalency value of financial aid awards that West Liberty University provided for each men's women's sport to the maximum equivalency limits established by the NCAA Division II Manual for 2016-17. No equivalency values exceeded the NCAA maximum equivalency limits set for each sport. No exceptions were found as a result of applying the procedures.

We selected 5 students who received athletic aid from the list provided by the assistant athletic director. We traced these student's financial aid and agreed them to the student account record in Banner. No exceptions were found as a result of applying the procedures.

**Procedures and Supplemental Procedures related to Affiliated and Outside Organizations**

1. Identify all intercollegiate athletic-related affiliated and outside organizations.
2. Obtain and reviewed the outside organization's audited financial statements and any other additional reports regarding internal controls.

The financial reporting manager identified the West Liberty University Foundation (the Foundation) as the only outside organization making expenditures for, or on behalf of Athletics or its employees.

We obtained the Foundation's audited financial statements and communication of significant deficiencies letter. It was noted that the audit report support line for athletic programs was more than the amount reported on the NCAA report because capital improvements and scholarships are reported at an institutional support level on the audited report not specifically to Athletics. See the "contributions" section of this report.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
	We noted in the communication of significant deficiencies letter that there were 2 internal control deficiencies; however, these deficiencies had no bearing on the Athletics Department.
<b>Procedures Related to Revenues</b>	
<b>Ticket Sales</b>	
1. Compare and agree ticket sales revenue reported in the statement during the reporting period to supporting schedules provided by the institution.	We obtained the schedule of deposits from Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of ticket sales revenue receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation.	We selected 5 transactions to examine the ticket sales support. We obtained the deposit detail, recalculated the number of tickets sold by taking the ticket range times the price per ticket from the cashiers' sheet and traced to the game and accounts receivable reports. No exceptions were found as a result of applying the procedure.
3. Compare ticket sales revenue to prior period amounts and budget estimates.	We compared tickets sales revenue in the report to the prior year report and the budget with no unexplained variations. No exceptions were found as a result of applying the procedure.
4. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the Program in the statement and the related attendance figures.	No exceptions were found as a result of applying the procedure.
5. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Direct State or Other Government Support</b>	
1. Compare and agree direct state or other government support reported in the statement during the reporting period to supporting schedules provided by the institution.	As there was no direct state or other government support provided by a third-party for the year ended June 30, 2017, procedure was not performed.
2. Compare direct state or other government support obtained from the above operating revenue supporting schedules to adequate supporting documentation.	As there was no direct state or other government support for the year ended June 30, 2017, procedure was not performed.
3. Compare direct state or other government support to prior period amounts and budget estimates.	As there was no direct state or other government support for the year ended June 30, 2017, procedure was not performed.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
4. Compare 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.	As there was no direct state or other government support for the year ended June 30, 2017, procedure was not performed.
5. Recalculate totals.	As there was no direct state or other government support for the year ended June 30, 2017, procedure was not performed.
<b>Student Fees</b>	
1. Compare and agree student fee revenue reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed student fee revenue reported in the statement during the reporting period to supporting schedules provided by the institution. We identified one reclassification of \$90 from the Football program to Non-Program Specific programs as a result of Memberships and Dues testing. This was deemed a transposition error.
2. Compare and agree a sample of student fee receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation.	We selected 10 students who were enrolled at West Liberty University during the reporting period. We traced these student's account record in Banner to determine if Athletic Fees and Special Athletic Equity Fees were being properly charged to the student's account. No exceptions were found as a result of applying the procedures.
3. Compare student fee revenue to prior period amounts and budget estimates.	Student fee revenue showed a decrease from the prior year of \$16,985 due to decreased enrollment as the Athletic and Special Equity Fees remained the same as the prior year.  We compared student fee revenue in the report to the budget with no significant variations. No exceptions were found as a result of applying the procedure.
4. Compare and agree student fees reported by the Program in the statement for the reporting to student enrollments during the same reporting period.	We were able to reconcile student fees reported by the Program to student enrollment data provided by the University within approximately 2%. We noted that regular differences occur primarily due to refunds of athletic fees for dropped classes and that these refunds may also be prorated depending on when the class is dropped.
5. Obtain and document an understanding of the institution's methodology for allocating student fees to intercollegiate athletic programs.	An understanding of the institution's methodology was gained, and we noted that the allocation was in accordance with the University's methodology.

**West Liberty University**  
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**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
6. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Direct Institutional Support</b>	
1. Compare and agree direct institutional support reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed direct institutional support reported in the statement during the reporting period to supporting schedules provided by the institution. We identified overstatements totaling \$111,872 composed of \$111,657 double counted in athletic student aid and an additional \$215 that should have been included in direct institutional support as a result of discrepancies in coach's benefits, recruiting, game expenses and memberships and dues (see each respective section below).
2. Compare direct institutional support to prior period amounts and budget estimates.	Fiscal year 2017 direct institutional support revenue of \$3.12M decreased by \$592K as compared to fiscal year 2016 direct institutional support revenue due to a corresponding decrease in total athletic expenses for the same period. The balance of this category if based on total athletic expenses not covered by other revenue categories.  We did not compare direct institutional support to budget estimates because the methodology of what comprises this line item does not lend itself to readily determinable budget amounts.
3. Compare the direct institutional support recorded by the institution during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation.	Because the methodology of what comprises this line item consists mostly of the Athletic Department's total expenses and Athletic Aid awarded, we applied this procedure in other areas of this report.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Less-Transfers to Institution</b>	
1. Compare transfers back to the with permanent transfers back from the Athletics department.	As there was transfers to institution for the year ended June 30, 2017, procedure was not performed.
2. Compare indirect facilities and administrative support to prior period amounts and budget estimates.	As there was transfers to institution for the year ended June 30, 2017, procedure was not performed.
3. Compare the indirect institutional support recorded by the institution during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation.	As there was transfers to institution for the year ended June 30, 2017, procedure was not performed.

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**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
4. Recalculate totals.	As there was transfers to institution for the year ended June 30, 2017, procedure was not performed.
<b>Indirect Institutional Support</b>	
1. Compare and agree indirect facilities and administrative support reported in the statement during the reporting period to supporting schedules provided by the institution.	As there was no indirect facilities and administrative support for the year ended June 30, 2017, procedure was not performed.
2. Compare indirect facilities and administrative support to prior period amounts and budget estimates.	As there was no indirect facilities and administrative support for the year ended June 30, 2017, procedure was not performed.
3. Compare the indirect institutional support recorded by the institution during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation.	As there was no indirect facilities and administrative support for the year ended June 30, 2017, procedure was not performed.
4. Recalculate totals.	As there was no indirect facilities and administrative support for the year ended June 30, 2017, procedure was not performed.
<b>Guarantees</b>	
1. Compare and agree guarantee revenue reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed the guarantees revenue reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of guarantee receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation.	Guarantee revenue was composed of 1 receipt. Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare guarantees revenue to prior period amounts and budget estimates.	Since the total for this revenue category is less than 10% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Select a sample of settlement reports for away games during the reporting period and agree each selection to the Program's general ledger and/or the statement.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
5. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the institution's general ledger and/or the statement.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.

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<b>Procedures</b>	<b>Findings</b>
6. Recalculate totals.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
<b>Contributions</b>	
1. Compare and agree contribution revenue reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed the contribution revenue reported to the supporting schedules provided by the institution. No exceptions were found as a result of applying the procedure.  However, we also noted that not all of West Liberty University Foundation Inc.'s activity was reconciled to the University's records and not all of the contributions reported by the Foundation were included in the NCAA Report. Items directly purchased by the Foundation on behalf of the University's Athletic Department were not accounted for due to no procedures in place to reconcile these types of transactions. A dollar amount for these transactions could not be substantiated from the records of the University.
2. Compare contribution revenue to prior period amounts and budget estimates.	Fiscal year 2017 contributions revenue of \$38,030 decreased by \$115,691 as compared to fiscal year 2016 contributions revenue; primarily due to one time softball contributions, football stadium plaques and media guides.  Since the total for this revenue category is less than 10% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures regarding budget estimates.
3. For any contributions of money, goods or services received directly by an intercollegiate athletic 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 constitute 10 percent or more of all contributions received for intercollegiate athletics during the reporting period shall obtain and review supporting documentation for each contribution.	100% of contributions were received from the West Liberty University Foundation, Inc.

**West Liberty University**  
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**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
<b>In Kind</b>	
1. Compare and agree in-kind reported in the statement during the reporting period to supporting in-kind schedules provided by the institution.	<p>We compared and agreed the in-kind contributions reported to the supporting schedules provided by the West Liberty University Foundation, Inc. No exceptions were found as a result of applying the procedure.</p> <p>However, we also noted that not all of West Liberty University Foundation Inc.'s activity was reconciled to the University's records and prior year in-kind contributions were not reported by the Foundation or included in the NCAA Report. No procedures are in place to reconcile these in-kind transactions.</p>
2. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Compensation and Benefits Provided by a Third-Party</b>	
1. Compare and agree compensation and benefits provided by a third-party reported in the statement during the reporting period to supporting schedules provided by the institution.	As there was no compensation and benefits provided by a third-party for the year ended June 30, 2017, procedure was not performed.
2. Compare and agree a sample of compensation and benefits provided by a third-party obtained from the above operating revenue supporting schedules to adequate supporting documentation.	As there was no compensation and benefits provided by a third-party for the year ended June 30, 2017, procedure was not performed.
3. Compare compensation and benefits provided by a third-party to prior period amounts and budget estimates.	As there was no compensation and benefits provided by a third-party for the year ended June 30, 2017, procedure was not performed.
4. Obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the institution.	As there was no compensation and benefits provided by a third-party for the year ended June 30, 2017, procedure was not performed.
5. Select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the institution's general ledger and/or the Summary.	As there was no compensation and benefits provided by a third-party for the year ended June 30, 2017, procedure was not performed.
6. Recalculate totals.	As there was no compensation and benefits provided by a third-party for the year ended June 30, 2017, procedure was not performed.



**West Liberty University**  
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**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
7. If the third party was audited by independent auditors, obtain the related independent auditors' report.	As there was no compensation and benefits provided by a third-party for the year ended June 30, 2017, procedure was not performed.
<b>Media Rights</b>	
1. Compare and agree broadcasting, television, radio and internet rights reported in the statement during the reporting period to supporting schedules provided by the institution.	As there was no media rights for the year ended June 30, 2017, procedure was not performed.
2. Compare and agree a sample of broadcasting, television, radio and internet rights obtained from the above operating revenue supporting schedules to adequate supporting documentation.	As there was no media rights for the year ended June 30, 2017, procedure was not performed.
3. Compare broadcasting, television, radio and internet rights to prior period amounts and budget estimates.	As there was no media rights for the year ended June 30, 2017, procedure was not performed.
4. Obtain and inspect agreements related to the institution's participation in revenues from broadcasting, television, radio and internet rights to gain an understanding of the relevant terms and conditions.	As there was no media rights for the year ended June 30, 2017, procedure was not performed.
5. Compare and agree related revenues to the institution's general ledger, and/or the statement.	As there was no media rights for the year ended June 30, 2017, procedure was not performed.
6. Recalculate totals.	As there was no media rights for the year ended June 30, 2017, procedure was not performed.
<b>NCAA Distributions</b>	
1. Compare and agree NCAA distributions reported in the statement during the reporting period to supporting schedules/general ledger provided by the institution.	We compared and agreed the NCAA distributions reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare NCAA distributions to prior period amounts and budget estimates.	Since the total for this revenue category is less than 10% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Recalculate totals.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.

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<b>Procedures</b>	<b>Findings</b>
<b>Conference Distributions</b>	
1. Obtain and inspect agreements related to conference distributions to gain an understanding of relevant terms and conditions.	As there was no conference distributions for the year ended June 30, 2017, procedure was not performed.
2. Compare Conference distributions to prior period amounts and budget estimates.	As there was no conference distributions for the year ended June 30, 2017, procedure was not performed.
Compare Conference distributions reported in the statement during the reporting period to supporting schedules/general ledger provided by the institution.	As there was no conference distributions for the year ended June 30, 2017, procedure was not performed.
3. Recalculate totals.	As there was no conference distributions for the year ended June 30, 2017, procedure was not performed.
<b>Program Sales, Concessions, Novelty Sales and Parking</b>	
1. Compare and agree program sales, concessions, novelty sales and parking reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed the program sales, concessions, novelty sales and parking reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare program sales, concessions, novelty sales and parking to prior period amounts and budget estimates.	Since the total for this revenue category is less than 10% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Recalculate totals.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
<b>Royalties, Licensing, Advertisements and Sponsorships</b>	
1. Obtain and inspect agreements related to royalties, licensing, advertisements and sponsorships to gain an understanding of relevant terms and conditions.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
2. Compare royalties, licensing, advertisements and sponsorships during the reporting period to supporting schedules/general ledger provided by the institution.	We compared and agreed the royalties, licensing, advertisements and sponsorships reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.

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<b>Procedures</b>	<b>Findings</b>
3. Compare royalties, advertising and sponsorships to prior period amounts and budget estimates.	Since the total for this revenue category is less than 10% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.

**Sports Camp Revenues**

1. Compare and agree sports camp revenues reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed the sports camp revenues reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare sports camp revenues to prior period amounts and budget estimates.	Since the total for this revenue category is less than 10% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Inspect sports-camp contract(s) between the institution and person(s) 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.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Obtain schedules of camp participants.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
5. Select a sample of individual camp participant cash receipts from the schedule of sports-camp participants and agree each selection to the institution's general ledger, and/or the statement.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
6. Recalculate totals.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.

**Endowment and Investment Income**

1. Compare and agree endowment and investment income reported in the statement during the reporting period to supporting schedules provided by the institution.	As there was no endowment and investment income for the year ended June 30, 2017, procedure was not performed.
2. Obtain and inspect endowment agreements (if any) to gain an understanding of the relevant terms and conditions.	As there was no endowment and investment income for the year ended June 30, 2017, procedure was not performed.

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<b>Procedures</b>	<b>Findings</b>
3. Compare endowment and investment income to prior period amounts and budget estimates.	As there was no endowment and investment income for the year ended June 30, 2017, procedure was not performed.
4. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement.	As there was no endowment and investment income for the year ended June 30, 2017, procedure was not performed.
5. Recalculate totals.	As there was no endowment and investment income for the year ended June 30, 2017, procedure was not performed.
<b>Other Operating Revenue</b>	
1. Compare and agree other operating revenue reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed other operating revenues reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare other operating revenue to prior period amounts and budget estimates.	Since the total for this revenue category is less than 10% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Recalculate totals.	Since the total for this revenue category is less than 4% of the total revenues, no procedures were performed per NCAA minimum specified agreed upon procedures.
<b>Bowl Revenues</b>	
1. Obtain and inspect agreements to revenues for post-season bowl participation to gain an understanding of the relevant terms and conditions.	As there was no bowl revenues for the year ended June 30, 2017, procedure was not performed.
2. Compare and agree bowl revenues reported in the statement during the reporting period to supporting schedules provided by the institution.	As there was no bowl revenues for the year ended June 30, 2017, procedure was not performed.
3. Compare bowl revenues to prior period amounts and budget estimates.	As there was no bowl revenues for the year ended June 30, 2017, procedure was not performed.
4. Recalculate totals.	As there was no bowl revenues for the year ended June 30, 2017, procedure was not performed.

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<b>Procedures</b>	<b>Findings</b>
<b>Procedures Related to Expenses</b>	
<b>Athletic Student Aid</b>	
1. Compare and agree athletic student aid expense reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared the report to the supporting schedules and noted the detail was \$9,046 less than the amount reported. This difference is due to financial aid making adjustments that were not posted to the original detail and changes made to the scholarships based on other aid awarded.
2. Compare and agree a sample of athletic student aid expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.	We compared the report to supporting schedules generated for Financial Aid. \$111,657 in student athlete financial aid was reported twice in the supporting schedules. 23 student athletes that play multiple sports had their financial aid reported twice in the supporting schedules (once for each sport played). This resulted in a \$111,657 overstatement of Athletic Student Aid being reported on the NCAA report.
3. Compare and agree athletic student aid expense to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	<p>Fiscal year 2017 ADJUSTED athletic student aid expenses of \$1.766M decreased by \$581,183 or 25% as compared to fiscal year 2016, due to decreased enrollment and financial aid given to student athletes.</p> <p>The ADJUSTED athletic student aid was greater by \$26,165 (1.5%), as compared to budgeted fiscal year 2017 athletic student aid expense. The athletic department is informed the maximum number of full-time equivalents they have available for each sport; however, the budget report is completed at the beginning of the year accounting for less than the maximum full-time equivalents permitted. Therefore, during the academic year additional awards are made that weren't included on the initial budget reports.</p>
4. Select a sample of students from the listing of institutional student aid recipients during the reporting period.	A sample of 60 students receiving student aid was selected as the required maximum sample size per NCAA agreed-upon procedures for institutions that do not utilize the NCAA's Compliance Assistance software. 20% of the population would have been 66 (20% of 330 student athletes). Therefore the maximum sample of 60 was used.

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<b>Procedures</b>	<b>Findings</b>
5. Obtain individual student-account detail for each selection and compare total aid allocated from the related aid award letter to the student's account.	We agreed the student's Banner account activity to the awards spreadsheet provided by the Assistant Athletic Director. Two exceptions were found as a result of applying the procedure. Both exceptions were explained. One was determined to be correct on the NCAA report info and financial aid records. The other was a student athlete that did not register and was correctly omitted from the NCAA report.
6. Check for student athlete equivalency values	We compared the equivalency value of financial aid awards that West Liberty University provided for each men's women's sport to the maximum equivalency limits established by the NCAA Division II Manual for 2016-17. No equivalency values exceeded the NCAA maximum equivalency limits set for each sport. All equivalency values were rounded to two decimal places. No exceptions were found as a result of applying the procedures.
7. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Guarantees</b>	
1. Compare and agree guarantees expense reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed the guarantees reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree guarantees expense to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Obtain and inspect away-game settlement reports received by the institution during the reporting period and agree related expenses to the institution's general ledger and/or that statement.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Obtain and inspect contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
5. Compare and agree related amounts expensed by the institution to the institution's general ledger and/or the statement.	No exceptions were found as a result of applying the procedure.

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<b>Procedures</b>	<b>Findings</b>
6. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities</b>	
1. Compare and agree coaching salaries, benefits, and bonuses paid by the university and related entities reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed coaching salaries, benefits, and bonuses reported in the statement during the reporting period to supporting schedules provided by the institution. We identified an understatement on the report totaling \$498.20 as a result of leaving fringe benefits for Cross Country/Track coaches off of the NCAA report.
2. Compare and agree a sample of coaching salaries, benefits, and bonuses paid by the university and related entities obtained from the above operating expense supporting schedules to adequate supporting documentation.	We compared and agreed a sample of 10 coaching salaries, benefits, and bonuses paid by the University from the above operating expense supporting schedule to the payroll feeds in Banner. No exceptions were found as a result of applying the procedure.
3. Compare and agree coaching salaries, benefits, and bonuses paid by the university and related entities to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Fiscal year 2017 coaching salaries, benefits, and bonuses paid by the university and related entities increased by \$36,039 and 3.53% compared to fiscal year 2016, primarily due to salary increases.  The budget only includes coaching salaries, stipends and annual increment (no benefits/taxes) paid by the university. This expense category was 5% under budget. Only budget variances of 10% or more need to be further examined.
4. Obtain and inspect a listing of coaches employed by the institution and related entities during the reporting period.	We obtained and inspected a listing of coaches employed by the institution.
5. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the above listing.	We selected a sample of 10 coaches' contracts including football, men's basketball and women's basketball. In addition we selected coaches contracts from women's volleyball, soccer, softball, and men's baseball and wrestling.
6. Compare and agree 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.	No exceptions were found as a result of applying the procedure.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
7. Compare and agree the payroll summary registers from the reporting period to the related coaching salaries, benefits and stipends paid by the institution.	We traced and agreed compensation paid for the sample selected to the University's payroll system. No exceptions were found as a result of applying the procedure.
8. Compare and agree the totals recorded to employment contracts executed for the sample.	We traced and agreed compensation paid for the sample selected to the University's payroll system. No exceptions were found as a result of applying the procedure.
9. Recalculate totals.	No exceptions were found as a result of applying the alternative procedure.

**Coaching Other Compensation and Benefits Paid by a Third-Party**

1. Compare and agree coaching other compensation and benefits paid by a third-party reported in the statement during the reporting period to supporting schedules provided by the institution.	As there was no coaching other compensation and benefits paid to third parties for the year ended June 30, 2017, procedure was not performed.
2. Compare and agree a sample of coaching other compensation and benefits paid by a third-party obtained from the above operating expense supporting schedules to adequate supporting documentation.	As there was no coaching other compensation and benefits paid to third parties for the year ended June 30, 2017, procedure was not performed.
3. Compare and agree coaching other compensation and benefits paid by a third-party to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	As there was no coaching other compensation and benefits paid to third parties for the year ended June 30, 2017, procedure was not performed.
4. Obtain and inspect a listing of coaches employed by third parties during the reporting period.	As there was no coaching other compensation and benefits paid to third parties for the year ended June 30, 2017, procedure was not performed.
5. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the institution in the statement during the reporting period.	As there was no coaching other compensation and benefits paid to third parties for the year ended June 30, 2017, procedure was not performed.
6. Compare and agree 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.	As there was no coaching other compensation and benefits paid to third parties for the year ended June 30, 2017, procedure was not performed.



**West Liberty University**  
**Results of Agreed-Up Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
7. Compare and agree the payroll summary registers from the reporting period to the related coaching salaries, benefits and stipends paid by a third-party.	As there was no coaching other compensation and benefits paid to third parties for the year ended June 30, 2017, procedure was not performed.
8. Recalculate totals.	As there was no coaching other compensation and benefits paid to third parties for the year ended June 30, 2017, procedure was not performed.

**Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the University and Related Entities**

1. Compare and agree support staff/administrative salaries, benefits and bonuses paid by the University and related entities reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed staff/administrative salaries, benefits and bonuses paid by the University and related entities reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of support staff/administrative salaries, benefits and bonuses paid by the University and related entities obtained from the above operating expense supporting schedules to adequate supporting documentation.	We compared and agreed a sample of 3 staff/administrative salaries, benefits and bonuses paid by the University and related entities from the above operating expense supporting schedule to the payroll feeds in Banner.
3. Compare and agree support staff/administrative salaries, benefits and bonuses paid by the University and related entities to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Fiscal year 2017 support staff/administrative salaries, benefits, and bonuses paid by the university and related entities decreased by \$22,220 and 4.14% compared to fiscal year 2016, primarily due to the AD replacement.  The budget only includes support staff/administrative salaries, stipends and annual increment (no benefits/taxes) paid by the University. This expense category was 5% under budget. Only budget variances of 10% or more need to be further examined.
4. Compare and agree the financial terms and conditions of each selection to the related support staff/administrative salaries, benefits, and bonuses recorded by the institution and related entities in the statement during the reporting period.	We selected a sample of 3 support staff/administrative personnel.
5. Compare and agree the payroll summary registers from the reporting period to the related support staff/administrative salaries, benefits and stipends paid by the institution.	We traced and agreed compensation paid for the sample selected to the University's payroll system. No exceptions were found as a result of applying the procedure.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
6. Compare and agree the financial terms and conditions of each selection to the related support staff salaries, benefits, and bonuses recorded by the institution and related entities in the statement during the reporting period.	We traced and agreed compensation paid for the sample selected to the University's payroll system. No exceptions were found as a result of applying the procedure.
7. Recalculate totals.	No exceptions were found as a result of applying the alternative procedure.
<b>Support Staff/Administrative Other Compensation and Benefits Paid by a Third-Party</b>	
1. Compare and agree support staff/administrative other compensation and benefits paid by a third-party reported in the statement during the reporting period to supporting schedules provided by the institution.	As there was no support staff/administrative other compensation and benefits paid by a third-party for the year ended June 30, 2017, procedure was not performed.
2. Compare and agree a sample of support staff/administrative other compensation and benefits paid by a third-party obtained from the above operating expense supporting schedules to adequate supporting documentation.	As there was no support staff/administrative other compensation and benefits paid by a third-party for the year ended June 30, 2017, procedure was not performed.
3. Compare and agree support staff/administrative other compensation and benefits paid by a third-party to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	As there was no support staff/administrative other compensation and benefits paid by a third-party for the year ended June 30, 2017, procedure was not performed.
4. Select a sample of support staff/administrative other compensation and benefits paid by a third-party during the reporting period.	As there was no support staff/administrative other compensation and benefits paid by a third-party for the year ended June 30, 2017, procedure was not performed.
5. Compare and agree the payroll summary registers from the reporting period to the related support staff/administrative salaries, benefits and stipends paid by a third-party.	As there was no support staff/administrative other compensation and benefits paid by a third-party for the year ended June 30, 2017, procedure was not performed.
6. Compare and agree the financial terms and conditions of each selection to the related support staff salaries, benefits, and bonuses recorded by the institution and related entities in the statement during the reporting period.	As there was no support staff/administrative other compensation and benefits paid by a third-party for the year ended June 30, 2017, procedure was not performed.
7. Recalculate totals.	As there was no support staff/administrative other compensation and benefits paid by a third-party for the year ended June 30, 2017, procedure was not performed.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
<b>Severance Payments</b>	
1. Compare and agree severance payments reported in the statement during the reporting period to supporting schedules provided by the institution.	As there were no severance payments for the year ended June 30, 2017, procedure was not performed.
2. Compare and agree a sample of severance payments obtained from the above operating expense supporting schedules to adequate supporting documentation.	As there were no severance payments for the year ended June 30, 2017, procedure was not performed.
3. Compare and agree severance payments to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	As there were no severance payments for the year ended June 30, 2017, procedure was not performed.
4. Select a sample of employees receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract.	As there were no severance payments for the year ended June 30, 2017, procedure was not performed.
5. Recalculate totals.	As there were no severance payments for the year ended June 30, 2017, procedure was not performed.
<b>Recruiting</b>	
1. Compare and agree recruiting reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed recruiting reported to the transaction detail in Banner. The report overstated football recruiting by \$1,602.95. 5 charges paid by the Foundation for recruiting were picked up on the report twice.
2. Compare and agree a sample of recruiting obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree recruiting to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Obtain and document an understanding of the Institution's recruiting expense policies.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
5. Compare and agree to existing institutional- and NCAA-related policies.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
<b>Team Travel</b>	
1. Compare and agree team travel reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed team travel reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree team travel to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Fiscal year 2017 team travel increased by \$4,263 and 1.63% as compared to fiscal year 2016. This expense is largely dependent on the teams away game schedule.  The travel budget category was 0.49% over budget. Only budget variances of 10% or more need to be further examined.
3. Obtain and document an understanding of the Institution's team travel expense policies.	We obtained and reviewed the institution's team travel policies.
4. Compare and agree to existing institutional- and NCAA-related policies.	The institutions policies are consistent with the NCAA's policies. No exceptions were found as a result of applying the procedure.
<b>Equipment, Uniforms and Supplies</b>	
1. Compare and agree equipment, uniforms and supplies reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed equipment, uniforms and supplies reported in the statement during the reporting period to supporting schedules provided by the institution. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of equipment, uniforms and supplies obtained from the above operating expense supporting schedules to adequate supporting documentation.	We selected 10 equipment, uniforms and supplies transactions (which comprised 52% of the category total) to compare and agree to supporting documentation. No exceptions were found as a result of applying the procedure.
3. Compare and agree equipment, uniforms and supplies to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Fiscal year 2017 equipment, uniforms and supplies decreased by \$31,919 and 15% as compared to fiscal year 2016; due to budget decreases.  The budget was \$11,405 and 6.63% less than actual equipment, uniforms and supplies. Only budget variances of 10% or more need to be further examined.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
<b>Game Expenses</b>	
1. Compare and agree game expenses reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed game expenses reported in the statement during the reporting period to supporting schedules provided by the institution. We identified understatements on the report totaling \$800 as a result of football classified part time temp. and a full time stipend not being picked up under game expenses .
2. Compare and agree a sample of game expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree game expenses to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Fund Raising, Marketing and Promotion</b>	
1. Compare and agree fund raising, marketing and promotion reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed fund raising, marketing and promotion reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of fund raising, marketing and promotion obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree fund raising, marketing and promotion to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Sports Camp Expenses</b>	
1. Compare and agree sports camp expenses reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed sports camp expense reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
2. Compare and agree a sample of sports camp expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree sports camp expenses to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.

**Spirit Groups**

1. Compare and agree spirit groups expenses reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed spirit groups expenses reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of spirit groups expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree spirit groups expenses to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.

**Athletic Facilities Debt Service, Leases & Rental Fee**

1. Compare and agree athletic facilities debt service, leases and rental fee reported in the statement during the reporting period to supporting schedules provided by the institution.	As there were no athletic facilities debt service, leases and rental fees for the year ended June 30, 2017, procedure was not performed.
2. Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities. Compare a sample including the top two highest facility payments to supporting documentation.	As there were no athletic facilities debt service, leases and rental fees for the year ended June 30, 2017, procedure was not performed.
3. Compare and agree debt service schedules, lease payments and rental fees to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	As there were no athletic facilities debt service, leases and rental fees for the year ended June 30, 2017, procedure was not performed.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
4. Recalculate totals.	As there were no athletic facilities debt service, leases and rental fees for the year ended June 30, 2017, procedure was not performed.
<b>Direct Overhead &amp; Administrative Expense</b>	
1. Compare and agree direct overhead and administrative expenses reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed direct overhead and administrative expenses reported in the statement during the reporting period to supporting schedules provided by the institution. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of direct overhead and administrative expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree direct overhead and administrative expenses to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.
<b>Indirect Institutional Support</b>	
1. Compare and agree indirect institutional support expenses reported in the statement during the reporting period to supporting schedules provided by the institution.	As there were no indirect institutional support expenses for the year ended June 30, 2017, procedure was not performed.
2. Compare and agree a sample of indirect institutional support expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.	As there were no indirect institutional support expenses for the year ended June 30, 2017, procedure was not performed.
3. Compare and agree indirect institutional support expenses to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	As there were no indirect institutional support expenses for the year ended June 30, 2017, procedure was not performed.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
4. Obtain and document an understanding of the institution's methodology for allocating indirect institutional support.	As there were no indirect institutional support expenses for the year ended June 30, 2017, procedure was not performed.
5. Sum the indirect institutional-support totals reported by the institution in the statement.	As there were no indirect institutional support expenses for the year ended June 30, 2017, procedure was not performed.
6. Compare and agree indirect institutional support reported by the institution in the statement to the corresponding revenue category (indirect institutional support - category 4) reported by the institution in the statement.	As there were no indirect institutional support expenses for the year ended June 30, 2017, procedure was not performed.
7. Recalculate totals.	As there were no indirect institutional support expenses for the year ended June 30, 2017, procedure was not performed.

**Medical Expenses and Insurance**

1. Compare and agree medical expenses and medical insurance reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed medical expenses and medical insurance reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of medical expenses and medical insurance obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree medical expenses and medical insurance to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.

**Memberships and Dues**

1. Compare and agree memberships and dues reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed memberships and dues reported to the transaction detail in Banner. This category was underreported on the NCAA report by \$90. This was due to a transposition error under non-program specific sports.
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**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
2. Compare and agree a sample of memberships and dues obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree memberships and dues to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.

**Student Athlete Meals - Nontravel**

1. Compare and agree student athlete meals - nontravel reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed student athlete meals - nontravel reported to the transaction detail in Banner. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of student athlete meals - nontravel obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
3. Compare and agree student athlete meals - nontravel to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.	Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.
4. Recalculate totals.	No exceptions were found as a result of applying the procedure.

**Other Operating Expenses and Transfers to Institution**

1. Compare and agree other operating expenses and transfers to institution reported in the statement during the reporting period to supporting schedules provided by the institution.	We compared and agreed other operating expenses and transfers to institution reported in the statement during the reporting period to supporting schedules provided by the institution. No exceptions were found as a result of applying the procedure.
2. Compare and agree a sample of other operating expenses and transfers to institution obtained from the above operating expense supporting schedules to adequate supporting documentation.	Since the total for this expense category is less than 4% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.

**West Liberty University**  
**Results of Agreed-Upon Procedures Performed on the Statement of Revenues and Expenses of the Athletics Department**  
**For the Year Ended June 30, 2017**

<b>Procedures</b>	<b>Findings</b>
<p>3. Compare and agree other operating expenses and transfers to institution to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.</p>	<p>Since the total for this expense category is less than 10% of the total expenses, no procedures were performed per NCAA minimum specified agreed upon procedures.</p>
<p>4. Recalculate totals.</p>	<p>No exceptions were found as a result of applying the procedure.</p>
<b>Bowl Expenses</b>	
<p>1. Compare and agree bowl expenses reported in the statement during the reporting period to supporting schedules provided by the institution.</p>	<p>As there were no bowl expenses for the year ended June 30, 2017, procedure was not performed.</p>
<p>2. Compare and agree a sample of bowl expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.</p>	<p>As there were no bowl expenses for the year ended June 30, 2017, procedure was not performed.</p>
<p>3. Compare and agree bowl expenses to prior period amounts and budget estimates. Obtain and document an understanding of any significant variations.</p>	<p>As there were no bowl expenses for the year ended June 30, 2017, procedure was not performed.</p>
<p>4. Recalculate totals.</p>	<p>As there were no bowl expenses for the year ended June 30, 2017, procedure was not performed.</p>

**West Liberty University**  
**Statement of Revenues and Expenses of the Intercollegiate Athletics Department**  
**For the Year Ended June 30, 2017**  
(Unaudited)

	<b>Football</b>	<b>Men's Basketball</b>	<b>Women's Basketball</b>	<b>Other Sports</b>	<b>Non-Program Specific</b>	<b>Grand Total</b>
<b>Revenues:</b>						
1 Ticket Sales	\$ 10,201	\$ 15,057	\$ 11,690	\$ 2,079	\$ -	\$ 39,027
2 Direct State or Other Government Support	-	-	-	-	-	-
3 Student Fees	380,984	-	-	-	608,876	989,860
4 Direct Institutional Support	914,762	476,513	379,767	1,240,696	-	3,011,738
5 Less-transfers to institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	-	-
7 Guarantees	-	3,000	-	-	-	3,000
8 Contributions	22,663	3,209	400	10,683	1,075	38,030
9 In Kind	-	-	-	11,277	-	11,277
10 Compensation/Benefits provided by 3rd party	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-
12 NCAA distributions	-	4,000	-	12,101	11,678	27,779
13 Conference Distributions	-	-	-	-	-	-
14 Program Sales, Concession, Novelty Sales, and Parking	-	-	11,667	27,602	11,636	50,905
15 Royalties, Licensing, Advertisements and Sponsorships	500	1,150	1,150	250	-	3,050
16 Sports Camp Revenues	-	-	15,733	3,050	-	18,783
17 Endowment and Investment Income	-	-	-	-	-	-
18 Other Operating Revenue	-	-	-	-	1,168	1,168
19 Bowl Revenues	-	-	-	-	-	-
Total Operating Revenue	<u>1,329,110</u>	<u>502,929</u>	<u>420,407</u>	<u>1,307,738</u>	<u>634,433</u>	<u>4,194,617</u>
<b>Expenses:</b>						
20 Athletic Student Aid	726,997	180,001	217,188	642,125	-	1,766,311
21 Guarantees	-	12,000	-	-	-	12,000
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	390,931	238,334	112,829	316,407	-	1,058,501
23 Coaching Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
24 Support/Staff/Administrative Staff Salaries, Benefits and Bonuses Paid by the University and Related Entities	15,805	4,549	4,520	6,835	483,055	514,764
25 Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	3,345	2,215	2,856	4,933	-	13,349
28 Team Travel	67,089	28,194	16,676	132,779	21,804	266,542
29 Equipment, Uniforms and Supplies	70,532	5,766	8,410	95,878	2,920	183,506
30 Game Expenses	12,015	19,397	18,107	56,975	-	106,494
31 Fund Raising, Marketing and Promotion	4,785	4,400	15,335	9,428	6,625	40,573
32 Sports Camp Expenses	-	-	18,212	-	-	18,212
33 Spirit Groups	-	-	-	-	26,947	26,947
34 Athletic Facilities Debt Service, Leases & Rental Fee	-	-	-	-	-	-
35 Direct Overhead & Admin Exp	9,033	-	-	20,754	3,928	33,715
36 Indirect Institutional Support	-	-	-	-	-	-
37 Medical Expenses and Medical Insurance	-	-	-	-	18,290	18,290
38 Memberships and Dues	90	-	260	2,365	26,986	29,701
39 Student Athlete Meals - nontravel	1,365	4,801	4,947	12,309	-	23,422
40 Other Operating Expenses	27,123	3,272	1,067	6,950	43,878	82,290
41 Bowl Expenses	-	-	-	-	-	-
Total Operating Expenses	<u>1,329,110</u>	<u>502,929</u>	<u>420,407</u>	<u>1,307,738</u>	<u>634,433</u>	<u>4,194,617</u>
Transfers to Institution	-	-	-	-	-	-
Total Expenses	<u>1,329,110</u>	<u>502,929</u>	<u>420,407</u>	<u>1,307,738</u>	<u>634,433</u>	<u>4,194,617</u>
Excess (Deficiency) of Revenues over (Under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent accountants' report on applying of agreed-upon procedures

**West Liberty University**  
**Notes to Statement of Revenues and Expenses of the Intercollegiate Athletics Department**  
**For the Year Ended June 30, 2017**  
(Unaudited)

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Statement of Revenue and Expenses has been prepared on the accrual basis of accounting. It is not intended to be a complete presentation of the revenues and expenses of West Liberty University or West Liberty University's Intercollegiate Athletic Program. No provision has been made for depreciation of capital assets. Capital asset purchases of the Program are recorded as expenditures when incurred. Revenue is recognized when earned and expenses when supplies or services are received.

**2. CONTRIBUTIONS**

All contributions received by the Department of Athletics were made by the West Liberty University Foundation, Inc. in the amount of \$38,030. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions received from the Foundation were the only contributions exceeding 10% of total contributions, as reported in the Statement of Revenues and Expenses, for the year ended June 30, 2017.

**3. ATHLETIC STUDENT AID**

The accompanying Statement of Revenue and Expenses includes athletic financial assistance awards for students participating in athletic programs. Financial assistance awarded to athletic participants on the basis of other criteria, such as need or academic excellence, is not reflected in the Statement.

**4. STUDENT ATHLETIC FEES**

For the year ended June 30, 2017, West Liberty University charged an athletic fee of \$195 and a special equity fee of \$75 per full time student to support intercollegiate athletics. The athletic fee is prorated for part-time students. The Department of Athletics recognized \$729,460 in athletic fees and \$260,400 in special equity fees for the year ended June, 30, 2017.

**5. SURPLUS/DEFICIT ALLOCATIONS**

The Program is allowed to carry forward all available funds at the end of each fiscal year to the next fiscal year. Deficits are funded by the Program to the extent there is sufficient net position available.