

MARK MUNGER

Financial Reporting

Legal Forms

Grant Payments

Grantee Profile

Current Grantee View:
KWIT-FM

Grantee Profile

[This Page](#)

[Collapse All](#) | [Expand All](#)

Change Grantee:

Change Grantee ▼

Edit

For inquiries, please send an email to csg@cpb.org.

Entity ID	1401	Licensee	Western Iowa Tech Community College
Fiscal Year Begin Date	July 1	Licensee Type	University
	<div>Request Change</div>		

Associated Grantees

Mailing Address	Primary Street Address	Licensee Address	
Western Iowa Tech 65 PO Box 5199 Sioux City, IA 51102	4647 Stone Ave Sioux City, IA 51106	PO Box 5199 --Sioux City, IA 51102	
Payment Address	Alternate Payee Address	Business Numbers	Internet Address
		Fax: (712)274-6411 Main Phone: (712)274-6406	kwit-koji.org
Alternate Interconnection Information	Employer Identification Number (aka Federal Taxpayer ID)	Type of Entity	
	42-0926922	Government entity/Division of a government entity Western Iowa Tech Community College	

Important! Review the Station Contact Details section below after you make any changes in your Security Groups.
Get help with [Security Groups](#)

Edit

Grants Administrator: Mark Munger	Title: General Manager
Gender: M	Active: Yes Email Address: mmunger@kwit.org
Mailing Address: Western Iowa Tech Community College, Sioux City, IA , 51106	Phone Number: 712-274-6406
Grants Administrator: Brian Smith	Title: Controller
Gender: M	Active: Yes Email Address: Brian.D.Smith@witcc.edu
Mailing Address: 4647 Stone Avenue, Sioux City, IA , 51102-5199	Phone Number: 712-274-8733
Licensee Official: Troy Jasman	Title: Vice President of Finance at Western Iowa Tech

Gender: M
Mailing Address: Western Iowa Tech, Sioux City, IA , 51106

Head of Grantee: Mark Munger

Gender: M
Mailing Address: Western Iowa Tech Community College, Sioux City, IA , 51106

Independent Accountant: Michael Tramp

Gender: M
Mailing Address: Henjes, Conner and Williams P.C., Dakota Dunes, SD , 57049

SAS-Radio: Mark Munger

Gender: M
Mailing Address: Western Iowa Tech Community College, Sioux City, IA , 51106

SAS-Radio: Steve Smith

Gender: M
Mailing Address: 4647 Stone Ave, Sioux City, IA , 51106

Active: Yes **Email Address:** Troy.Jasman@witcc.edu
Phone Number: 712 274-6400

Title: General Manager

Active: Yes **Email Address:** mmunger@kwit.org
Phone Number: 712-274-6406

Title: Independent Accountant

Active: Yes **Email Address:** mtramp@hwcwcpa.com
Phone Number: 605-242-3900

Title: General Manager

Active: Yes **Email Address:** mmunger@kwit.org
Phone Number: 712-274-6406

Title: Operations Manger

Active: Yes **Email Address:** ssmith@kwit.org
Phone Number: 7123173419

Request Change

For inquiries, please send an email to csg@cpb.org.

Transmitter / Translator	CH	Community of License (Per FCC Records)	Analog / Digital	Comments	Low Power	Atsc	CH Share	CH Share Host
KWIT-FM	90.3	Sioux City, IA	Analog/Digital		No	1	N/A	N/A
KOJI-FM	90.7	Okoboji, IA	Analog/Digital	KOJI added to profile on 3/21/12 per Cert Form last dated 3/13/12 (S.Simmons)	No	1	N/A	N/A

(2024)

Request Change

Population Density:	15
Rural Audience Service Station Status:	rural
Coverage Area Population:	272913
CSG CAP Category:	3
Sole Service Station:	no
Minority Audience Service Station:	no
Licensed to and/or Serving Native American Tribes:	no
Historically Black College/University:	no

Primary Programming Format is News:

no

[Request Change](#)[For inquiries, please send an email to csg@cpb.org.](mailto:csg@cpb.org)**No Audit history available for this grantee**

	First Name	Last Name	Phone	Email
General Manager / Executive Director:	<input type="text" value="Mark"/>	<input type="text" value="Munger"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="mmunger@kwit.org"/>
Chief Financial Officer:	<input type="text" value="Troy"/>	<input type="text" value="Jasman"/>	<input type="text" value="712-274-6400"/>	<input type="text" value="Troy.Jasman@witcc."/>
Head of Development:	<input type="text" value="Mark"/>	<input type="text" value="Munger"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="mmunger@kwit.org"/>
Head of Programming:	<input type="text" value="Mark"/>	<input type="text" value="Munger"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="mmunger@kwit.org"/>
Head of Production:	<input type="text" value="Steven"/>	<input type="text" value="Smith"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="ssmith@kwit.org"/>
Head of Engineering:	<input type="text" value="Steven"/>	<input type="text" value="Smith"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="ssmith@kwit.org"/>
Head of Community Outreach:	<input type="text" value="Mark"/>	<input type="text" value="Munger"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="mmunger@kwit.org"/>
Head of Educational Services:	<input type="text" value="Mark"/>	<input type="text" value="Munger"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="mmunger@kwit.org"/>
Head of Interactive / Web Services:	<input type="text" value="Mark"/>	<input type="text" value="Munger"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="mmunger@kwit.org"/>
Head of Marketing / Promotion:	<input type="text" value="Mark"/>	<input type="text" value="Munger"/>	<input type="text" value="712-274-6406"/>	<input type="text" value="mmunger@kwit.org"/>

[Save](#)Have you reviewed the Grantee Profile? ☒ Yes ☐ No[Save](#)

MARK MUNGER

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KWIT-FM[Financial Reporting Main](#) \ AFS

Audited Financial Statements (2023)

[AFS Upload Form](#)[Entire AFR](#)

Audited Financial Statements

The Independent Auditor who completed the station's audited financial statement (AFS) must upload it here and complete this page.

1. Upload your AFS

Note: Only PDF files are allowed for upload. If this grantee is filing biennially, upload the Election to File AFS Biennially.

No file chosen

[View the AFS file you have uploaded](#)

If you would like to change this file, first select the new file with the 'Browse' button above, and then resave.

2. Choose one of the following options to describe the opinion contained in the AFS:

- ☒ Unmodified opinion
- ☐ Qualified opinion
- ☐ Disclaimer of opinion
- ☐ Adverse opinion

3. Do the Notes to Financial Statements include any of the following?
Check at least one:

- ☐ Going concern
- ☐ Restatement of prior year financial information
- ☐ Cumulative effect of change in accounting principle
- ☐ Capital campaign(s) and/or digital conversion
- ☐ Subsequent event(s)
- ☒ None apply

4. Is your AFS complete?

Review the [AFS checklist](#) to ensure that this grantee's AFS is complete.

ISIS is designed so that audited financial statements (AFS) can be submitted electronically. The AFS that is submitted electronically should be the same as the hard copy audit report that the independent auditor delivered to the grantee. The PDF file should contain everything that is in the hard copy report:

1. The auditor's report on the financial statements (it should be printed on the audit firm or agency's business letterhead and signed on behalf of the audit firm or agency)
2. The basic financial statements
3. Notes to the financial statements
4. All supplemental information
5. Any auditor's reports on internal controls or on compliance with laws, regulations, or contractual requirements.

Have you completed your AFS? ☒ Yes ☐ No

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[Audited Financial Statement Comments](#)

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Current Grantee View:

KWIT-FM[Financial Reporting Main](#) \ AFR Schedule A

AFR Schedule A (2023)

[Schedule A](#)[Entire AFR](#)

Direct Revenue

[Schedule A](#)

NFFS Excluded?

If you have an NFFS Exclusion, please click the "NFFS X" button, and enter your NFFS data.



Source of Income

2022 data 2023 data Revision

1. Amounts provided directly by federal government agencies	\$91,252	\$0	\$
2. Amounts provided by Public Broadcasting Entities	\$153,962	\$163,604	\$
3. Local boards and departments of education or other local government or agency sources	\$0	\$0	\$
4. State boards and departments of education or other state government or agency sources	\$370,951	\$382,404	\$
5. State colleges and universities	\$0	\$0	\$
6. Other state-supported colleges and universities	\$0	\$0	\$
7. Private colleges and universities	\$0	\$0	\$
8. Foundations and nonprofit associations	\$5,800	\$198,789	\$
9. Business and Industry	\$105,866	\$122,430	\$
10. Memberships and subscriptions (net of membership bad debt expense)	\$95,229	\$90,540	\$
10.1 NFFS Exclusion – Fair market value of premiums that are not of insubstantial value	\$5,605	\$9,000	\$
Variance greater than 25%.			
10.2 NFFS Exclusion – All bad debt expenses from NFFS eligible revenues including but not limited to pledges, underwriting, and membership (unless netted elsewhere in Schedule A)	\$0	\$0	\$
	2022 data	2023 data	
10.3 Total number of contributors.	580	550	
11. Revenue from Friends groups less any revenue included on line 10	\$0	\$0	\$
	2022 data	2023 data	
11.1 Total number of Friends contributors.	0	0	
12. Subsidiaries and other activities unrelated to public broadcasting (See instructions)	\$0	\$0	\$
A. Nonprofit subsidiaries involved in telecommunications activities	\$0	\$0	\$
B. NFFS Ineligible – Nonprofit subsidiaries not involved in telecommunications activities	\$0	\$0	\$
C. NFFS Ineligible – For-profit subsidiaries regardless of the nature of its activities	\$0	\$0	\$
D. NFFS Ineligible – Other activities unrelated to public broadcasting	\$0	\$0	\$

Form of Revenue

	2022 data	2023 data	Revision
13. Auction revenue (see instructions for Line 13)	\$0	\$0	\$
14. Special fundraising activities (see instructions for Line 14)	\$0	\$313	\$
15. Passive income	\$0	\$0	\$
16. Gains and losses on investments, charitable trusts and gift annuities and sale of other assets (other than endowment funds)	\$0	\$0	\$
17. Endowment revenue	\$-250,821	\$201,386	\$
18. Capital fund contributions from individuals (see instructions)	\$0	\$0	\$
19. Gifts and bequests from major individual donors	\$42,087	\$27,316	\$
	2022 data	2023 data	
19.1 Total number of major individual donors	21	18	

Variance greater than 25%.

20. Other Direct Revenue	\$0	\$0	\$
Line 21. Proceeds from the FCC Spectrum Incentive Auction, interest and dividends earned on these funds, channel sharing revenues, and spectrum leases	\$0	\$0	\$
22. Total Revenue (Sum of lines 1 through 12, 13.A, 14.A, and 15 through 21)	\$614,326	\$1,186,782	\$

Variance greater than 25%.

[Click here to view all NFFS Eligible revenue on Lines 3 through 9.](#)

[Click here to view all NFFS Ineligible revenue on Lines 3 through 9.](#)

Adjustments to Revenue

	2022 data	2023 data	Revision
23. Federal revenue from line 1.	\$91,252	\$0	\$
24. Public broadcasting revenue from line 2.	\$153,962	\$163,604	\$
25. Capital funds exclusion—TV (3.2D, 4.2D, 5.2D, 6.2D, 7.2D, 8.2D, 9.2D, 18A)	\$0	\$0	\$
26. Revenue on line 20 not meeting the source, form, purpose, or recipient criteria	\$0	\$0	\$
27. Other automatic subtractions from total revenue	\$-231,291	\$224,812	\$
28. Total Direct Nonfederal Financial Support (Line 22 less Lines 23 through 27). (Forwards to line 1 of the Summary of Nonfederal Financial Support)	\$600,403	\$798,366	\$

Variance greater than 25%.

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[Financial Reporting Main](#) \ AFR Schedule B

AFR Schedule B (2023)
INDIRECT ADMINISTRATIVE SUPPORT

[Schedule B](#) [Entire AFR](#)

Schedule B

1 Determine Indirect Administrative Support 2 Determine Occupancy Values 3 Schedule B Summary

SELECT ONE METHOD TO CALCULATE YOUR INDIRECT ADMINISTRATIVE SUPPORT.

- ☒ Worksheet: Standard Method (requires completed Schedule E)
- ☐ Worksheet: Grantee-Developed Method (requires pre-approval from CPB)

2022

**Step 1 -
Compute the
Rate - Licensee
Indirect
Costs/Licensee
Direct Costs**

Institutional Support (Enter this amount here only if station benefits from Institutional Support.) \$3,796,538

AFS page or "n/a" Page 16 - WITCC Audit -Administration Page :

Physical Plant Support (Enter this amount here only if station benefits from Physical Plant Support.) \$10,936,529

AFS page or "n/a" Page 16 - WITCC Audit - Physical Plant Page :

Licensee Indirect Costs \$14,733,067

Licensee Direct Costs

Total Operating expenses \$63,599,563

AFS page or "n/a" Page 16 - WITCC Audit - Total Operating Expenses Page 16 - WITCC

Less: Institutional Support (Enter this amount whether or not the station benefits from Institutional Support.) \$3,796,538

AFS page or "n/a" Page 16 - WITCC Audit - Total Operating Expenses Page :

Less: Physical Plant Support (Enter this amount whether or not the station benefits from Physical Plant Support.) \$10,936,529

AFS page or "n/a" Page 16 - WITCC Audit - Physical Plant Page :

Licensee's Direct Costs (= Total operating expenses minus both Institutional Support and Physical Plant Support) \$48,866,496

Indirect Cost Rate = (Licensee's Indirect Costs/Licensee's Direct Costs) %30.149628

Step 2 - Identify the Base (Station's Net Direct Expenses)

Station's Total Operating Expenses (from \$997,196

Schedule E, Line 8)	2022	
Less: Depreciation and Amortization - from station's AFS (if applicable)	\$43,318	
AFS page or "n/a"	Page 21 – 22 – KWIT Audit – Statement of Functional Expenses (Depreciation/Amortization)	Page 21 – 22 – KWIT Audit – Statement of Functional Expenses
In-kind contributions and donated property and equipment reported as expenses per AFS (if applicable)	\$15,644	
Variance greater than 25%.		
AFS page or "n/a"	Page 21 – 22 – KWIT Audit – Statement of Functional Expenses (Donated Services & Materials)	Page 21 – 22 – KWIT Audit – Statement of Functional Expenses
Indirect Administrative Support (if included in station's total expenses) -per AFS	\$216,537	
AFS page or "n/a"	Page 15 – KWIT Audit – Statement of Revenues, Expenses and Changes in Net Position	Page 15 – KWIT Audit – Statement of Revenues, Expenses and Changes in Net Position
Expenses for non-broadcast activities and UBIT-per AFS (if applicable)	\$3,490	
AFS page or "n/a"	Page 15 – KWIT Audit – Statement of Revenues, Expenses and Changes in Net Position	Page 15 – KWIT Audit – Statement of Revenues, Expenses and Changes in Net Position
Expenses not supported by licensee - per AFS (Example: expenses of consolidated entities like Friends Groups, foundations, and component units (if applicable))	\$0	
AFS page or "n/a"	N/A	
Station's Net Direct Expenses	\$718,207	
Step 3: Apply the Rate to the Base (= total support activity benefiting the station)	\$216,537	
Upload the licensee's audited financial statement only. [NOTE: Only PDF files are allowed for upload.]	View Document	
Back	Next	

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[Financial Reporting Main](#) \ AFR Schedule C

AFR Schedule C (2023)

In-kind Contributions - Services & Other Assets

[Schedule C](#)

[Entire AFR](#)

[Schedule C](#)

Note: Supporting documentation for all claims must be maintained at the station and may be requested by CPB. This support must be recognized as revenue in the station's audited financial statements.

	2022 data	Donor Code	2023 data	Revision
1. PROFESSIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	\$
2. GENERAL OPERATIONAL SERVICES (must be eligible as NFFS)	\$0		\$0	\$
3. OTHER SERVICES (must be eligible as NFFS)	\$7,647		\$15,560	\$
4. Total in-kind contributions - services and other assets eligible as NFFS (sum of lines 1 through 3), forwards to Line 3a. of the Summary of Nonfederal Financial Support	\$7,647		\$15,560	\$
Variance greater than 25%.				
5. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$7,997		\$22,008	\$
6. Total in-kind contributions - services and other assets (line 4 plus line 5), forwards to Schedule F, line 1c. Must agree with in-kind contributions recognized as revenue in the AFS.	\$15,644		\$37,568	\$
Variance greater than 25%.				

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[Financial Reporting Main](#) \ AFR Schedule D

AFR Schedule D (2023)

In-kind Contributions - Property & Equipment

[Schedule D](#)

[Entire AFR](#)

[Schedule D](#)

Note: Supporting documentation for all claims must be maintained at the station and may be requested by CPB. This support must be recognized as revenue in the station's audited financial statements.

	2022 data	Donor Code	2023 data	Revision
1. Land (must be eligible as NFFS)	\$0		\$0	\$
2. Building (must be eligible as NFFS)	\$0		\$0	\$
3. Equipment (must be eligible as NFFS)	\$0		\$0	\$
4. Vehicle(s) (must be eligible as NFFS)	\$0		\$0	\$
5. Other (specify) (must be eligible as NFFS)	\$0		\$0	\$
6. Total in-kind contributions - property and equipment eligible as NFFS (sum of lines 1 through 5), forwards to Line 3b. of the Summary of Nonfederal Financial Support	\$0		\$0	\$
7. IN-KIND CONTRIBUTIONS INELIGIBLE AS NFFS	\$0		\$0	\$
8. Total in-kind contributions - property and equipment (line 6 plus line 7), forwards to Schedule F, line 1d. Must agree with in-kind contributions recognized as revenue in the AFS.	\$0		\$0	\$

MARK MUNGER

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AFR Schedule E (2023)

EXPENSES & INVESTMENT IN CAPITAL

[Schedule E](#) [Entire AFR](#)[Schedule E](#)

Please enter expenses and investment in capital (operating and non-operating, cash and non-cash).

Do not adjust for any reason.

Total expenses must agree with financial statements.

EXPENSES

(Operating and non-operating)

PROGRAM SERVICES

	2022 data	2023 data	Revision
1. Programming and production	\$475,717	\$477,488	\$
2. Broadcasting and engineering	\$39,265	\$46,723	\$
3. Program information and promotion	\$7,647	\$18,321	\$

SUPPORT SERVICES

	2022 data	2023 data	Revision
4. Management and general	\$474,567	\$556,295	\$
5. Fund raising and membership development	\$0	\$0	\$
6. Underwriting and grant solicitation	\$0	\$0	\$
7. Depreciation and amortization (if not allocated to functional categories in lines 1 through 6)	\$0	\$0	\$
8. Total Expenses (sum of lines 1 to 7) must agree with audited financial statements	\$997,196	\$1,098,827	\$

INVESTMENT IN CAPITAL ASSETS

Cost of capital assets purchased or donated

	2022 data	2023 data	Revision
9. Total capital assets purchased or donated	\$0	\$0	\$
9a. Land and buildings	\$0	\$0	\$
9b. Equipment	\$0	\$0	\$
9c. All other	\$0	\$0	\$
10. Total expenses and investment in capital assets (Sum of lines 8 and 9)	\$997,196	\$1,098,827	\$

Additional Information

(Lines 11 + 12 must equal line 8 and Lines 13 + 14 must equal line 9)

	2022 data	2023 data	Revision
11. Total expenses (direct only)	\$765,015	\$799,075	\$
12. Total expenses (indirect and in-kind)	\$232,181	\$299,752	\$
13. Investment in capital assets (direct only)	\$0	\$0	\$

	2022 data	2023 data	Revision
14. Investment in capital assets (indirect and in-kind)	\$0	\$0	\$

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[Financial Reporting Main](#) \ AFR Schedule F

AFR Schedule F (2023)

[Schedule F](#)[Entire AFR](#)

Reconciliation

Schedule F

	2023 data	Revision
1. Data from AFR		
a. Schedule A, Line 22	\$1,186,782	\$0
b. Schedule B, Line 5	\$262,184	\$0
c. Schedule C, Line 6	\$37,568	\$0
d. Schedule D, Line 8	\$0	\$0
e. Total from AFR	\$1,486,534	\$1,486,534

Choose Reporting Model

You *must* choose one of the three reporting models in order to complete Schedule F. After making your selection, click the "Choose" button below, which will display your reporting model. When changing to a different reporting model all data entered in the current reporting model will be lost.

☐ FASB

☒ GASB Model A proprietary enterprise-fund financial statements with business-type activities only

☐ GASB Model B public broadcasting entity-wide statements with mixed governmental and business-type activities

	2023 data	Revision
2. GASB Model A proprietary enterprise-fund financial statements with business-type activities only		
a. Operating revenues	\$611,765	\$611,765
b. Non-operating revenues	\$862,338	\$862,338
c. Other revenue	\$0	\$0
d. Captital grants, gifts and appropriations (if not included above)	\$0	\$0
e. Total From AFS, lines 2a-2d	\$1,474,103	\$1,474,103

Reconciliation	2023 data	Revision
3. Difference (line 1 minus line 2)	\$12,431	\$12,431
4. If the amount on line 3 is not equal to \$0, click the "Add" button and list the reconciling items.	\$12,431	\$12,431

Description	Amount	Revision
Investment Expenses - Netted	\$12,431	\$

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AFR Signature Page (2023)

[AFR Signature Page](#) [Entire AFR](#)[AFR Signature Page](#)

Grantee Information	Summary of Non-Federal Financial Support 2023	
Grantee ID: 1401		2023 data
Grantee Name: KWIT-FM	1. Direct Revenue (Schedule A)	\$798,366
City: Sioux City	2. Indirect Administrative (Schedule B)	\$262,184
State: IA	3. In-kind Contributions	
Licensee Type: University	a. Services and Other Assets (Schedule C)	\$15,560
	b. Property and Equipment (Schedule D)	\$0
	4. Total Non-Federal Financial Support	\$1,076,110

Certification by Head of Grantee

I certify that the above Schedule of Non-federal Financial Support for the fiscal year ending June,30,2023 conforms with the definition of non-federal financial support set forth in the Communications Act of 1934, as amended, and adheres to the appropriate source, form, purpose, and recipient criteria described in the Corporation for Public Broadcasting's Fiscal Year 2023 Financial Reporting Guidelines

Name of Head of Grantee: Mark Munger**Title:** Head of Grantee**Email:** mmunger@kwit.org**Address:** Western Iowa Tech Community College, 4647 Stone Avenue, Sioux City, IA 51106**Telephone:** 712-274-6406

Independent Accountant's Report

We have examined management's assertion included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support that KWIT-FM complied with CPB's Fiscal Year 2023 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the fiscal year ended June,30,2023. Management is responsible for KWIT-FM 's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about KWIT-FM 's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about KWIT-FM 's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on KWIT-FM compliance with specified requirements.

In our opinion, KWIT-FM complied, in all material respects, with the aforementioned requirements for the fiscal year ended June,30,2023.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than this specified party.

Name of Independent Accountant: Michael Tramp**Title:** Independent Accountant**Email:** mtramp@hwcpcpa.com**Address:** Henjes, Conner and Williams P.C., 801 Stevens Port Drive, PO Box 1937, PO Box 1528 Dakota Dunes, SD USA 57049**Telephone:** 605-242-3900**Audit Agency or Department:** Henjes**City:** Dakota Dunes**State:** SD

Certified By : Mark Munger, Head Of Grantee, General Manager, 5/23/2024 2:40:34 PM

Attested By : Michael Tramp, Independent Accountant, Independent Accountant, 5/23/2024 5:15:02 PM

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