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**MURRAY STATE UNIVERSITY**  
**WKMS-FM RADIO**  
CORPORATION FOR PUBLIC BROADCASTING  
SCHEDULE OF NONFEDERAL  
FINANCIAL SUPPORT REPORT  
JUNE 30, 2014

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## Independent Accountants' Report

President Dr. Thomas I. Miller  
Murray State University  
Murray, Kentucky

We have examined management's assertion, included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Nonfederal Financial Support (NFFS), that WKMS-FM Radio (the Station), a public broadcasting entity operated by Murray State University, complied with CPB's fiscal year 2014 Financial Reporting Guidelines governing the amounts reported as NFFS during the year ended June 30, 2014. Management is responsible for the compliance of the Station with those requirements. Our responsibility is to express an opinion on the compliance of the Station 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 the compliance of the Station 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 the compliance of the Station with specified requirements.

In our opinion, the Station complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2014.

This report is intended solely for the information and use of the president and the management of both Murray State University and the Station and is not intended to be and should not be used by anyone other than these specified parties.

*RubinBrown LLP*

November 12, 2014

**MURRAY STATE UNIVERSITY  
WKMS-FM RADIO**

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**CORPORATION FOR PUBLIC BROADCASTING  
SCHEDULE OF NONFEDERAL FINANCIAL SUPPORT  
For The Year Ended June 30, 2014**

Schedule A - Direct nonfederal financial support	\$ 856,014
Schedule B - Indirect administrative support and occupancy support provided by licensee	273,546
Schedule C - In-kind contributions - services and other assets	66,848
Schedule D - In-kind contributions - property and equipment	<u>—</u>
	<u><u>\$ 1,196,408</u></u>