

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form. Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 10-01-2013, and ending 09-30-2014

- B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending

C Name of organization: WORD RADIO EDUCATIONAL FOUNDATION. Number and street (or P O box, if mail is not delivered to street address): PO Box 398. City or town, state or province, country, and ZIP or foreign postal code: New Durham, NH 038550398

D Employer identification number: 02-0453691. E Telephone number: (603) 859-9170. F Group Exemption Number

G Accounting Method: [X] Cash [ ] Accrual Other (specify)

H Check [ ] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: www.wordradio.net

J Tax-exempt status (check only one): [X] 501(c)(3) [ ] 501(c)( ) (insert no ) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 141,039

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I [X]

Table with 21 rows and 2 columns. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Values range from 141,014 to -10,792.

**Part II Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
<b>22</b> Cash, savings, and investments . . . . .	11,930	<b>22</b>	3,771
<b>23</b> Land and buildings . . . . .	0	<b>23</b>	0
<b>24</b> Other assets (describe in Schedule O) . . . . .	193,230	<b>24</b>	182,551
<b>25 Total assets</b> . . . . .	205,160	<b>25</b>	186,322
<b>26 Total liabilities</b> (describe in Schedule O) . . . . .	9,985	<b>26</b>	1,941
<b>27 Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	195,175	<b>27</b>	184,381

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others )

What is the organization's primary exempt purpose?  
To offer instruction and training in basic life principles based on the foundation of Judeo Christian tradition and morality through the medium of radio broadcasting

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

**28** Word Radio Educational Foundation was organized to provide a platform to establish non-commercial educational Christian radio broadcasting to communities within the reach of its radio broadcasting facilities which would proclaim the Gospel of Jesus Christ and teach Judeo Christian principles for life. Word Radio continues its outreach through WSEW 88.7 FM broadcasting from Sanford, Maine, to points in southern Maine, seacoast and inner regions of New Hampshire, and northeastern Massachusetts along the I-95 corridor to Boston. Word Radio brings together its three other radio stations in a separate but similar format as Community Life Radio, operating WRKJ 88.5 FM in Gorham, Maine, reaching into the Westbrook-Portland area, WMTP 91.1 FM to the Mount Washington Valley region, and has been able to upgrade WMEK 88.3 FM in Kennebunkport, Maine during this report period. Funding to support the ministry of Word Radio and its broadcasting outlets comes through the generosity of individual donors, participation by program producers, and partnerships with churches, ministries and interested businesses that share the goal of providing Christian programming to their communities. A Christmas Gifts and Year End Giving Campaign was undertaken again this year in November and December by on-air spots and updates with over \$22,000 coming in from listeners response. Again this year we were able to conduct the fundraising effort without any disruption in broadcasting daily format by short daily reports of the funding progress. This method of conducting the fundraiser was gratefully appreciated and unique from most fundraising methodologies. As with last year a small percentage of our estimated listenership actually participated in the fundraiser. We are thankful for the few listeners who care enough to participate in our radio service funding to sustain our presence both for themselves and others. We continue to be thankful to a small base of regular supporters and many donors who respond when prompted by God to do so and we receive His provision through them. Because our listeners also support many of the programs heard on Word Radio and Community Life Radio, their contributions help to continue the excellent biblical teaching heard each day on the stations. Because many program producers share back with the stations by returning a percentage of the donations directly attributable to the listeners of the radio stations, then there is again a broad base of supporters who give indirectly as well to the work of Christian broadcasting heard on all of our stations. There is also a base of impact partners who participate in the financial support and includes churches, ministries and Christian businesses who believe in the eternal effect of broadcasting the Word of God over the airwaves. Throughout 2014 great effort was expended in radio engineering, FCC license applications, legal oversight, and construction activities for WMEK, Kennebunkport. The result was that the operational listening area was greatly increased in and around Kennebunkport, Kennebunk, Biddeford and surrounding areas on 88.3 Mhz. Word Radio added this year a second separately programmed format called, "Community Life Radio" for WRKJ, WMTP and WMEK in addition to the original format referred to as "Word Radio" or "Eighty-eight seven FM", airing on the 24-hour format of radio broadcasting presented by Word Radio via WSEW. Community Life Radio - WRKJ, WMTP, and WMEK continues to be primarily religious, utilizing, for the most part, national programs produced by Christian program producers and Christian organizations and churches as well as more short features and a bit more contemporary Christian music. The 24-hour format of WSEW continues to be available for streaming on the internet. To reach the spiritual needs of listeners, Biblical instruction continues to be abundant in the form of sermons, dramas and special programming from a variety of speakers and program producers. Many programs aired on all stations are evangelistic in nature, but all programs faithfully present the written Word of God to the listeners of all Word Radio stations. To assist listeners in being informed about the culture and community, listeners have been treated to conservative, Christian world-view talk shows on relevant subjects with opportunities for listeners to call in with comments and/or questions. This has included Point of View Radio Talk Show Monday to Friday afternoons aired live on WSEW 88.7 and by recording on WRKJ-WMTP, In the Market each weekday with Janet Parshall brings current events and many timely topics to the listeners who can also participate by calling on topics of their interest. Midday Connection on WRKJ-WMTP is aired each weekday afternoon bringing relevant topics primarily to women in the listening audience. Magazine format programs provided relevant spiritual and motivational topics for individuals and families alike, including Dr. James Dobson's Family Talk, Focus on the Family, Haven Today, and Songtime USA. Saturday magazine format programs include Building Relationships with Dr. Gary Smalley, Songtime USA from Cape Cod airing twice daily on both formats, and Breakpoint from the Charles Colson Center. World Magazine continues to provide their weekly one hour program heard on all the stations at least once each weekend, and also has daily short feature news segments. Straight Talk USA with host Tom Zimmerman is aired two times a week on Community Life Radio providing to the listeners commentary about happenings in the State of Maine and the nation. Inspirational music aired from 1 AM to 5 AM on WSEW, WRKJ and WMTP as an outreach to the working audience as well as the awake and awakening audience. Late Saturday afternoons and evenings were devoted to music of varying genres, from Christian oldies, to classic oldies, the Pat Boone show, bluegrass, a locally produced daily devotional and music program and contemporary Indie style. Sunday programming included music for varying tastes, such as choral presentations by the National Christian Choir, the classic Sounds of Joy, the Gaither Homecoming and more Christian oldies. WRKJ- WMTP aired a greater percentage of locally originated Christian music than WSEW during its broadcast day throughout this year. Locally produced music hour featuring the 'music of your life' aired on WRKJ and WMTP each weekday morning. Due to the receipt of a financial grant last year, ADT intrusion and video security was able to be installed at the remote transmitter sites of WRKJ and WSEW as well as the main studio site. The grant also made provision for WRKJ to install a standby Nautel transmitter which because of its superior operating characteristics and reliability is now being used as the main transmitter for WRKJ. At the main studio an aging RAID storage computer, named "Audioserver" which holds and collects audio program files for distribution to other "play-out" computers has had an equivalent backup to its functionality installed. "Audioserver2" is scripted to automatically function as "Audioserver" when and if "Audioserver" fails in the future. This is a great relief to our concern for the inevitable failing of our faithful 12 year old, Gateway server. WMTP, Conway separated/ unique program delivery Studio Transmitter Microwave link feasibility equipment experiments are on-going to determine whether WMTP can someday in the near future operate its own separate programming from its New Durham studio to its transmitter site. This additional functionality will allow unique programming appropriate to Mount Washington Valley to be broadcast separate from the programming provided to WRKJ and WMEK. Word Radio exists firstly as the blessing of God and an answer of "Yes" to a vision now over 40 years in the making. The 24x7 daily operations are fulfilled by its two founding visionaries who by experience and talent remain dedicated to the task of bringing uniquely formatted Christian radio programming to the broadcast airwaves. In addition to dedication and talent, automation is greatly leveraged and made to sound as live and "well-done" as possible because the central root message to the public is the most important message that a human being needs to "get". Great caution and calculation is conducted in the operation of Word Radio stations to do as well as absolutely possible with the faithful delivery of the message and for financial efficiency because of those who put their faith and confidence in us to not waste their contributions. Continued on STATEMENT O, Form 990-EZ, Part III, Line (28-31)

(Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	151,831
<b>29</b>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	
<b>30</b>		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	
<b>31</b> Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	
<b>32 Total program service expenses</b> (add lines 28a through 31a)	<b>32</b>	151,831

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the

instructions for Part V ) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year?
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations Enter
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955
40b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization
40e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed
42a The organization's books are in care of Sharon Malone Telephone no (603) 859-8170 Located at 2 Ridge Road New Durham, NH ZIP + 4 038552414
42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
42c At any time during the calendar year, did the organization maintain an office outside the U S ?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041? Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

Yes No

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . 46 No

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI . . . . .

Yes No

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . . 47 No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . 48 No

49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . 49a No

b If "Yes," was the related organization a section 527 organization? . . . . . 49b

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Row 1 contains 'NONE'.

f Total number of other employees paid over \$100,000 . . . . .

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. Row 1 contains 'NONE'.

d Total number of other independent contractors each receiving over \$100,000 . . . . .

52 Did the organization complete Schedule A? NOTE: All Section 501(c)(3) nonexempt charitable trusts must attach a completed Schedule A . . . . .

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on preparer's knowledge.

Sign Here Signature of officer Ronald Malone President Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Firm's name Firm's address

May the IRS discuss this return with the preparer shown above? See instructions . . . . .

## Additional Data

**Software ID:** 13000241

**Software Version:** v1.00

**EIN:** 02-0453691

**Name:** WORD RADIO EDUCATIONAL FOUNDATION

### Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Ronald Malone Chairman/ President	1 0	0	0	0
Fraser Browning Vice President	0	0	0	0
Erin Donahue Secretary - Treasurer	0 5	0	0	0
Michael Govey Director	0	0	0	0
John Heimann Director	0 5	0	0	0
Sharon Malone Operations Manager	35	10,580	0	0

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

- ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
- ▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WORD RADIO EDUCATIONAL FOUNDATION

Employer identification number  
02-0453691

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h  
  - a  Type I b  Type II c  Type III - Functionally integrated d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>11 Total support</b> (Add lines 7 through 10)						
<b>12</b> Gross receipts from related activities, etc (see instructions)					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
<b>15</b> Public support percentage for 2012 Schedule A, Part II, line 14	<b>15</b>	
<b>16a 33 1/3% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>b 33 1/3% support test—2012.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>17a 10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>b 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	87,172	154,276	157,585	126,150	141,014	666,197
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0	0	0	0	0
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
<b>6 Total.</b> Add lines 1 through 5	87,172	154,276	157,585	126,150	141,014	666,197
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0	0	0	0	0	0
<b>c</b> Add lines 7a and 7b	0	0	0	0	0	0
<b>8 Public support</b> (Subtract line 7c from line 6)						666,197

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6	87,172	154,276	157,585	126,150	141,014	666,197
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	13	2	5	31	25	76
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
<b>c</b> Add lines 10a and 10b	13	2	5	31	25	76
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	87,185	154,278	157,590	126,181	141,039	666,273
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	99.989 %
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15	<b>16</b>	99.963 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	0.011 %
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17	<b>18</b>	0.037 %

- 19a 33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.
- b 33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.



**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

Return Reference

Explanation

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.**

**▶ Attach to Form 990 or 990-EZ.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization  
WORD RADIO EDUCATIONAL FOUNDATION

**Employer identification number**

02-0453691

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990-EZ, Part I, Line 1	Contributions \$46,994 Program Participation \$43,333, Sponsorships \$35,287, Grant \$15 400
Form 990-EZ, Part I, Line 12	Line 12 includes a salary of \$7280 to Sharon Malone, Operations Manager and wife of WREF Board Chairman and President Ronald Malone, employee compensation to Sharon Malone for \$3300 for studio rent at 2 Ridge Road, New Durham, NH, wages to office staff of \$ 4858 and company contributions to FICA, Medicare and NH-UC of \$957 for all employees
Form 990-EZ, Part I, Line 14	Word Radio operates five FM broadcast stations and studio facilities - This figure includes tower site fees (\$30,900), security monitoring, telecommunications required for broadcasting, electricity at each location (\$14,398) and technical supplies to service and maintain these stations
Form 990-EZ, Part I, Line 16	Description,Amount^Bank Charges,966 Broadcast Expenses and Service Fees,14491 Business Expenses Fees Dues Meetings,2511 Depreciation,33151 Insurance Genl Liability and Workers Comp,6075 Interest,40 Supplies Office and Computer,1463 Music Licensing ASCAP BMI SESAC SoundExchange,7810 Telephone,7759^Total,74266^
Form 990-EZ, Part I, Line 20	Rounding
Form 990-EZ, Part II, Line 24	Description,EOY Amount^Fixed Assets Equipment and Facilities,181383 Refunds Due,60 Undeposited Funds,1108^Total,182551^
Form 990-EZ, Part II, Line 26	Description,EOY Amount^Current Liabilities Accts Payable Payroll Liabilities,1941^Total,1941^
Form 990-EZ, Part III, Line (28-31)	Continued from Schedule O Statement 6 - The Board of Directors of the non-profit Word Radio Education Foundation has been greatly favored this year to seat two new directors who come to the table with wonderful talents, experience and recognized educational achievement Both individuals operate with a Christian Worldview in their reasoning, evaluation and decision making Word Radio has a great future not only because of how experienced and accomplished we are but because we all realize the most important over-arching need is that the Holy Spirit of God be blessing in every minute of our air product delivery Word Radio has a great future beyond the direct involvement of its founders Local area hourly weather forecasts and national news broadcasts are provided in the 24/7 format of all stations A calendar of community events is aired twice daily on WSEW and is unique to the Word Radio listening audience It is offered free of charge to other non-profit organizations in the listening areas Public service announcements rotate through the daily schedule of WRKJ-WMTP WSEW, WRKJ, WMTP, and WMEK are active participants in the Emergency Alert System as EAS broadcast outlets and broadcast all regularly required tests and remains technically ready and able to provide all broadcasting services during an actual emergency The social community can stay connected to Word Radio via its website <a href="http://www.wordradio.net">www.wordradio.net</a> and the Facebook page of WSEW 88.7 FM Through the outreach of the Word Radio station facilities, many listeners have been, and will continue to be, touched by the powerful preaching of God's Word, the inspiring messages and music, and for the interested listener, tuning in for the first time, an intriguing introduction into the Gospel of Jesus Christ, His love, mercy and grace and the precepts of Christianity A continued attention to the reliable delivery of the broadcast signal will be given in the coming months, with equipment upgrades, signal delivery via studio link transmission, and continued resources to provide the quality Christian programming heard 24/7

**TY 2013 Reasonable Cause Explanation**

**Name:** WORD RADIO EDUCATIONAL FOUNDATION

**EIN:** 02-0453691

**Software ID:** 13000241

**Software Version:** v1.00

**Explanation:** Form 8868 Approved Application for Extension of Time to File an Exempt Organization Return, Notice Date March 2, 2015 for Submission date of 2/4/15 at 6:23:12 PM