

COPY OF FORM 990

(TO BE USED, OR COPIED, FOR)

****PUBLIC INSPECTION ONLY****

NOTE

Under Internal Revenue Regulations, tax-exempt charitable organizations generally must provide requesters with COPIES of:

- Its approved exemption applications, all required attachments and any related correspondence with the IRS, and
- Its three most recent annual information returns (Form 990), including all schedules and attachments (but not the names and addresses of contributors).

In-person requests: A member of the public may request to inspect the documents at any principal office of the organization. The entity must provide the information requested that same day. However, if the request places an “unreasonable burden” on the organization, the staff must provide copies of the requested information no later than the next business day after the unusual circumstances cease to exist (limited to a maximum of five business days after the request).

Written requests: Written requests made by fax, mail, email, or overnight service, which include the requester’s address, must be honored within 30 days of receipt.

Website alternative: Instead of providing copies, an organization may make the documents available on either its own or another organization’s website. If it uses this option, it has to: (1) provide an exact replica of the document as was filed with the IRS; (2) advise requesters how to access the forms on the web; (3) the site should charge no access fee and require no special software or hardware to download. Organizations that post this information on the Internet still must honor in-person requests to view the applicable documents.

Permissible charges: Tax-exempt organizations may charge a reasonable copying fee, up to \$1 for the first page and 15 cents for each additional page, plus actual postage costs.

Penalties: An organization that fails to comply with the disclosure requirements may be subject to the following penalties:

- Annual Information Return – Form 990 - \$20 per day for as long as the failure continues, up to a maximum of \$10,000 for each failure to provide an annual return.
- Exemption Application - \$20 per day with no maximum.
- An organization that willfully fails to comply with these public inspection rules can be subject to an additional \$5,000 penalty.

Private foundation exempt: The disclosure rules don’t yet apply to private foundations. They must still make a copy of their annual return available for public inspection at their principal office for a period of 180 days after publishing a notice of availability.

Donor Information: Please note that donor information is not open to public inspection and has been excluded from this copy.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public
Inspection

A For the 2025 calendar year, or tax year beginning and ending

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization JONI AND FRIENDS Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 30009 LADYFACE CT. City or town, state or province, country, and ZIP or foreign postal code AGOURA HILLS, CA 91301	D Employer identification number 95-3402002 E Telephone number (818) 707-5664
	F Name and address of principal officer: SHAWN THORNTON SAME AS C ABOVE	G Gross receipts \$ 53,700,606. H(a) Is this a group return for subordinates? Yes ☒ No H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: ☒ 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		
J Website: WWW.JONIANDFRIENDS.ORG		
K Form of organization: ☒ Corporation Trust Association Other		L Year of formation: 1979 M State of legal domicile: CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: TO COMMUNICATE THE GOSPEL, EQUIP CHURCHES, AND DISCIPLE PEOPLE AFFECTED BY DISABILITIES.		
2	Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	288
6	Total number of volunteers (estimate if necessary)	6	8518
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	8	48,329,566.
9	Program service revenue (Part VIII, line 2g)	9	3,441,814.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10	259,023.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11	-1,168,190.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12	50,862,213.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13	7,901,599.
14	Benefits paid to or for members (Part IX, column (A), line 4)	14	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15	21,746,414.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a	0.
16b	Total fundraising expenses (Part IX, column (D), line 25)	16b	5,791,837.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17	20,678,663.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18	50,326,676.
19	Revenue less expenses. Subtract line 18 from line 12	19	535,537.
20	Total assets (Part X, line 16)	20	42,339,034.
21	Total liabilities (Part X, line 26)	21	4,318,803.
22	Net assets or fund balances. Subtract line 21 from line 20	22	38,020,231.

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer CHRISTOPHER SUE, CHIEF FINANCIAL OFFICER Type or print name and title	Date 07/30/2026
Paid Preparer Use Only	Preparer's name ASHLEY PEABODY Preparer's signature ASHLEY PEABODY Date 07/30/26 Check if self-employed ☐ PTIN P01385870 Firm's name CRI CAPIN CROUSE ADVISORS, LLC Firm's EIN 33-2621854 Firm's address 345 MASSACHUSETTS AVE, STE 300 INDIANAPOLIS, IN 46204 Phone no. 505-502-2746	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

TO GLORIFY GOD AS WE COMMUNICATE THE GOSPEL AND MOBILIZE THE GLOBAL
CHURCH TO EVANGELIZE, DISCIPLE, AND SERVE PEOPLE LIVING WITH
DISABILITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 22,688,206. including grants of \$ 733,782.) (Revenue \$ 1,396,211.)

JONI AND FRIENDS RETREATS AND GETAWAY PROGRAMS WERE DESIGNED TO SERVE
EACH MEMBER OF FAMILIES LIVING WITH DISABILITY AND STRENGTHEN THEM
PHYSICALLY, EMOTIONALLY, RELATIONALLY, AND SPIRITUALLY IN A
CHRIST-CENTERED, WEEKLONG, CAMP ENVIRONMENT THAT IS SAFE AND ACCEPTING
FOR EVERY MEMBER OF THE FAMILY. THIS INCLUDES RECREATIONAL ACTIVITIES,
AS WELL AS RESOURCE TEACHINGS, GAMES, ONE ON ONE SUPPORT FOR
INDIVIDUALS WITH DISABILITIES, AND MUCH MORE. THE ACTIVITIES HELP EACH
FAMILY MEMBER TO GAIN THE RESOURCES AND SUPPORT NEEDED TO THRIVE AND
CONVEY THAT EACH IS A VALUED INDIVIDUAL AND AN IMAGE BEARER OF GOD,
WORTHY OF DIGNITY AND RESPECT.

(CONTINUED ON SCHEDULE O)

4b (Code:) (Expenses \$ 7,498,028. including grants of \$ 6,845,984.) (Revenue \$)

JONI AND FRIENDS WHEELS FOR THE WORLD PROGRAM PROVIDES A CUSTOM FIT
WHEELCHAIR, ALONG WITH THE GOSPEL OF JESUS CHRIST, TO PEOPLE AFFECTED
BY DISABILITY WORLDWIDE. JONI AND FRIENDS VOLUNTEERS COLLECT USED, BUT
RESTORABLE, WHEELCHAIRS. INMATES THEN RESTORE THE WHEELCHAIRS TO
LIKE-NEW CONDITION IN ELEVEN CORRECTIONAL FACILITIES ACROSS THE UNITED
STATES AND ONE IN A GRANT PARTNER'S FACILITY IN EL SALVADOR. IN
ADDITION TO THE AMOUNTS SHOWN, IN 2025, JONI AND FRIENDS ALSO RECEIVED
OVER \$4.5 MILLION OF DONATED LABOR AND FACILITIES USED FOR WHEELCHAIR
RESTORATION. JONI AND FRIENDS WHEELCHAIR DELIVERIES ARE ALWAYS
ACCOMPANIED BY VOLUNTEER TEAMS OF TRAINED DISABILITY SERVICE PROVIDERS
WHO SPECIALLY FIT EACH WHEELCHAIR TO THE RECIPIENT WITH NO CHURCH OR
RELIGIOUS AFFILIATION REQUIRED. (CONTINUED ON SCHEDULE O)

4c (Code:) (Expenses \$ 4,536,973. including grants of \$ 1,401,950.) (Revenue \$)

JONI'S HOUSE IS A NETWORK OF INTERNATIONAL DISABILITY CENTERS AROUND
THE WORLD THAT PROVIDE ONGOING REHABILITATION AND WRAPAROUND SUPPORT
SERVICES TO THOSE IMPACTED BY DISABILITY. IN COOPERATION WITH LOCAL
CHURCH, COMMUNITY, AND GOVERNMENT PARTNERS, JONI'S HOUSE PROGRAMS
PROVIDE FOR THE PHYSICAL, ECONOMIC, SOCIAL, AND SPIRITUAL NEEDS OF
INDIVIDUALS, FAMILIES, AND CAREGIVERS. JAF PARTNERS WITH ITS NETWORK OF
LOCAL CHURCHES AND AGENCIES TO EXPAND ITS REACH DEEP INTO DEVELOPING
COUNTRIES TO TRANSFORM THE WORLDVIEW ON DISABILITY AND HOW THOSE LIVING
WITH DISABILITY VIEW THEMSELVES, ARE CARED FOR, AND INTEGRATE INTO
SOCIETY.

(CONTINUED ON SCHEDULE O)

4d Other program services (Describe on Schedule O.)

(Expenses \$ 4,036,472. including grants of \$ 139,323.) (Revenue \$)

4e Total program service expenses 38,759,679.Form **990** (2025)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b X	
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38 X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

X

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 167	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 288		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		
4a 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)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

	1a	1b	16	13	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.						
b Enter the number of voting members included on line 1a, above, who are independent						
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?					X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?						X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?						X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						X
6 Did the organization have members or stockholders?						X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?						X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?						X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					X	
b Each committee with authority to act on behalf of the governing body?					X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O						X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	X	
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
 CHRISTOPHER SUE - (818) 707-5664
 30009 LADYFACE CT., AGOURA HILLS, CA 91301

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JONI EARECKSON TADA FOUNDER/CEO	40.00	X		X				450,962.	0.	15,062.
(2) PASTOR SHAWN THORNTON PRESIDENT	40.00			X				238,078.	0.	117,362.
(3) CHRISTOPHER SUE CFO	36.00 4.00			X				220,452.	0.	37,359.
(4) DONNA LUCAS CMO	40.00					X		219,712.	0.	21,668.
(5) JASON HOLDEN COO	40.00					X		220,429.	0.	20,288.
(6) STEVE BUNDY SVP, INTERNATIONAL MINISTRIES	40.00					X		201,011.	0.	35,147.
(7) LIZ CAREY SR. VP OF ACCOUNTING	40.00					X		207,326.	0.	22,520.
(8) ARNULFO CUEVA IMPACT INVESTOR OFFICER	40.00					X		207,660.	0.	6,529.
(9) KEN TADA DIRECTOR, MINISTRY DEVELOPMENT	10.00	X						21,843.	0.	0.
(10) PETER SCHULZE DIRECTOR/CHAIRMAN	1.60	X		X				0.	0.	0.
(11) DEBBIE FACULJAK DIRECTOR/SECRETARY	1.50	X		X				0.	0.	0.
(12) BERNIE MILLS DIRECTOR/TREASURER	2.60 0.50	X		X				0.	0.	0.
(13) SEAN BAKER DIRECTOR	1.00	X		X				0.	0.	0.
(14) CONNOR BALES DIRECTOR	1.00	X						0.	0.	0.
(15) ERIC BOLES DIRECTOR	1.00	X						0.	0.	0.
(16) TAMARA BROAD DIRECTOR	1.00	X						0.	0.	0.
(17) NEIL DOUGLAS MAZZA DIRECTOR	1.20	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) LEIGH O'DELL DIRECTOR	1.00	X						0.	0.	0.
(19) MICHAEL PANTHER DIRECTOR	1.20	X						0.	0.	0.
(20) DAN SMITH DIRECTOR	1.30	X						0.	0.	0.
(21) KEVIN STARK DIRECTOR	1.00	X						0.	0.	0.
(22) JAN S. VAN DEN BOSCH DIRECTOR	3.80	X						0.	0.	0.
(23) DR. BEN WARF DIRECTOR	0.80	X						0.	0.	0.
1b Subtotal								1,987,473.	0.	275,935.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,987,473.	0.	275,935.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

37

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
HOLLAND GENERAL CONTRACTORS 4495 N ILLINOIS ST, SWANSEA, IL 62226	CONSTRUCTION	2,172,028.
AIRPLUS INTERNATIONAL, INC. PO BOX 7247-6064, PHILADELPHIA, PA 19170	TRAVEL	777,773.
CUSTOM PRINTING 2001 CABOT PL, OXNARD, CA 93030	PRINTING	717,814.
SPRUCE LAKE RETREAT 5389 ROUTE 447, CANADENSIS, PA 18325	RETREAT SITE RENTAL / LODGING	508,901.
CAMP ALLEN 18800 FM 362, NAVASOTA, TX 77868	RETREAT SITE RENTAL / LODGING	478,617.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	33	

Form **990** (2025)

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	7,688,783.			
	d	Related organizations	1d	1,038,115.			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	42,260,412.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 9,056,132.			
	h	Total. Add lines 1a-1f		50,987,310.			
Program Service Revenue	2 a	TUITION & REGISTRATION	Business Code	624100	1,082,845.	1,082,845.	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		1,082,845.			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		194,122.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties		3,781.	3,781.		
6 a		Gross rents	(i) Real	235,103.			
b		Less: rental expenses ...	(ii) Personal	218,650.			
c		Rental income or (loss)		16,453.			
d		Net rental income or (loss)		16,453.			16,453.
7 a		Gross amount from sales of assets other than inventory	(i) Securities	678,300.			
b		Less: cost or other basis and sales expenses	(ii) Other	678,294.			
c		Gain or (loss)		6.			6.
d		Net gain or (loss)		6.			6.
8 a		Gross income from fundraising events (not including \$ 7,688,783. of contributions reported on line 1c). See Part IV, line 18		0.			
b		Less: direct expenses		1,673,188.			
c		Net income or (loss) from fundraising events		-1,673,188.			-1,673,188.
9 a		Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances		475,768.				
b	Less: cost of goods sold		166,183.				
c	Net income or (loss) from sales of inventory		309,585.	309,585.			
Miscellaneous Revenue	11 a		Business Code				
	b						
	c						
	d	All other revenue	900099	43,377.			43,377.
	e	Total. Add lines 11a-11d		43,377.			
	12	Total revenue. See instructions		50,964,291.	1,396,211.	0.	-1,419,230.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	70,240.	70,240.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	119,583.	119,583.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	8,931,216.	8,931,216.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,101,118.	643,744.	357,377.	99,997.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	141,154.	124,562.	16,592.	
7 Other salaries and wages	16,851,970.	12,096,797.	2,071,124.	2,684,049.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	505,052.	344,387.	76,035.	84,630.
9 Other employee benefits	3,212,071.	2,002,518.	846,755.	362,798.
10 Payroll taxes	1,340,034.	956,949.	174,323.	208,762.
11 Fees for services (nonemployees):				
a Management				
b Legal	68,426.	25,739.	33,090.	9,597.
c Accounting	62,160.		62,160.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,403,435.	580,788.	498,557.	324,090.
12 Advertising and promotion	321,291.	134,423.		186,868.
13 Office expenses	2,505,607.	1,359,802.	446,159.	699,646.
14 Information technology	1,229,214.	511,591.	498,868.	218,755.
15 Royalties				
16 Occupancy	699,934.	527,055.	99,832.	73,047.
17 Travel	2,721,460.	2,492,586.	153,887.	74,987.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	134,986.	55,900.	70,828.	8,258.
20 Interest	45,511.	35,636.	9,064.	811.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	535,588.	209,644.	177,600.	148,344.
23 Insurance	117,423.	81,480.	24,022.	11,921.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FAMILY RETREAT FACILITY	3,859,297.	3,838,313.	20,984.	
b PRINTING AND PRODUCTION	1,080,702.	623,064.	12,313.	445,325.
c WFTW SHIPPING	641,116.	641,116.		
d WFTW RESOURCE MATERIALS	144,720.	144,720.		
e All other expenses	2,517,346.	2,207,826.	159,568.	149,952.
25 Total functional expenses. Add lines 1 through 24e	50,360,654.	38,759,679.	5,809,138.	5,791,837.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	4,338,328.	1	3,885,231.
	2 Savings and temporary cash investments	8,890,712.	2	6,932,349.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	5,275,646.	8	5,449,160.
	9 Prepaid expenses and deferred charges	2,184,361.	9	1,480,368.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 29,825,626.		
	b Less: accumulated depreciation	10b 7,721,638.		
		20,057,590.	10c	22,103,988.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	305,944.	14	271,611.
15 Other assets. See Part IV, line 11	1,286,453.	15	944,115.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	42,339,034.	16	41,066,822.	
Liabilities	17 Accounts payable and accrued expenses	2,998,399.	17	3,331,822.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,320,404.	25	981,615.
	26 Total liabilities. Add lines 17 through 25	4,318,803.	26	4,313,437.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒			
	and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	35,866,450.	27	35,699,572.
	28 Net assets with donor restrictions	2,153,781.	28	1,053,813.
	Organizations that do not follow FASB ASC 958, check here ☐			
	and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	38,020,231.	32	36,753,385.	
33 Total liabilities and net assets/fund balances	42,339,034.	33	41,066,822.	

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	50,964,291.
2	Total expenses (must equal Part IX, column (A), line 25)	2	50,360,654.
3	Revenue less expenses. Subtract line 2 from line 1	3	603,637.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	38,020,231.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-1,870,483.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	36,753,385.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2025)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public
Inspection

Name of the organization

JONI AND FRIENDS

Employer identification number

95-3402002

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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	36,045,410.	36,700,571.	41,529,753.	48,329,566.	50,987,310.	213,592,610.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	36,045,410.	36,700,571.	41,529,753.	48,329,566.	50,987,310.	213,592,610.
5 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)						8,806,459.
6 Public support. Subtract line 5 from line 4.						204,786,151.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	36,045,410.	36,700,571.	41,529,753.	48,329,566.	50,987,310.	213,592,610.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	356,484.	337,616.	345,772.	556,502.	433,006.	2,029,380.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	37,080.					37,080.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	28,696.	25,403.	9,334.	10,415.	43,377.	117,225.
11 Total support. Add lines 7 through 10						215,776,295.
12 Gross receipts from related activities, etc. (see instructions)					12	17,853,670.

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	14	94.91 %
15 Public support percentage from 2024 Schedule A, Part II, line 14	15	94.64 %

16a 33 1/3% support test - 2025. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒**b 33 1/3% support test - 2024.** 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 **stop here.** The organization qualifies as a publicly supported organization ☐**17a 10% -facts-and-circumstances test - 2025.** 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 **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐**b 10% -facts-and-circumstances test - 2024.** 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 **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Schedule A (Form 990) 2025

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

(Complete only if you checked the box on line 10 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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2025. 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 - 2024. 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental supported organization. Describe in Part VI how you supported a governmental supported organization (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No	
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a, 3b, and 3c below.			
a Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? If "Yes," provide details in Part VI .			
3a			
b Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			
c Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3c			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2025

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D - Distributions**

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Total annual distributions. Add lines 1 through 5.	6
7	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	7
8	Distributable amount for 2025 from Section C, line 6	8
9	Line 7 amount divided by line 8 amount	9

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: \$			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2026. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

Schedule A (Form 990) 2025

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

HONORARIUM

2021 AMOUNT: \$ 10,499.

2022 AMOUNT: \$ 8,500.

2023 AMOUNT: \$ 4,700.

2024 AMOUNT: \$ 10,000.

MISC. INCOME

2021 AMOUNT: \$ 18,197.

2022 AMOUNT: \$ 16,903.

2023 AMOUNT: \$ 4,634.

2024 AMOUNT: \$ 415.

2025 AMOUNT: \$ 43,377.

**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

Name of the organization	Employer identification number
JONI AND FRIENDS	95-3402002

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

Name of organization	Employer identification number
JONI AND FRIENDS	95-3402002

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 2,492,533.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 1,500,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 1,327,633.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 1,055,720.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 1,038,115.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

95-3402002

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____ _____ _____	\$ _____	_____

Name of organization	Employer identification number
JONI AND FRIENDS	95-3402002

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

JONI AND FRIENDS

Employer identification number

95-3402002

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the
organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple sections for conservation easements, including questions 1-9 and a table for line 2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with questions 1a-1b and 2 regarding collections of art, historical treasures, or other similar assets.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations?

(ii) Related organizations?

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		4,224,000.		4,224,000.
b Buildings		24,599,342.	6,802,029.	17,797,313.
c Leasehold improvements				
d Equipment		1,002,284.	919,609.	82,675.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				22,103,988.

Schedule D (Form 990) (Rev. 12-2024)

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE OBLIGATIONS	818,319.
(3) FINANCING LEASE OBLIGATIONS	163,296.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	981,615.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☐

Schedule D (Form 990) (Rev. 12-2024)

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	68,184,156.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	15,161,844.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	2,058,021.
e	Add lines 2a through 2d	2e	17,219,865.
3	Subtract line 2e from line 1	3	50,964,291.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	50,964,291.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	67,580,519.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	15,161,844.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	2,058,021.
e	Add lines 2a through 2d	2e	17,219,865.
3	Subtract line 2e from line 1	3	50,360,654.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	50,360,654.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	166,183.
RENTAL EXPENSES	218,650.
FUNDRAISING EVENT EXPENSES	1,673,188.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	2,058,021.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD	166,183.
RENTAL EXPENSES	218,650.
FUNDRAISING EVENT EXPENSES	1,673,188.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	2,058,021.

Part XIII	Supplemental Information <i>(continued)</i>
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[illegible]

**SCHEDULE F
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

JONI AND FRIENDS

Employer identification number

95-3402002

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICES	WHEELCHAIR SHIPPING	98,706.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	WHEELCHAIR SHIPPING	32,782.
SOUTH ASIA	0	0	PROGRAM SERVICES	WHEELCHAIR SHIPPING	29,334.
RUSSIA AND NEIGHBORING STATES	0	0	PROGRAM SERVICES	WHEELCHAIR SHIPPING	5,260.
MIDDLE EAST AND NORTH AFRICA	0	0	PROGRAM SERVICES	WHEELCHAIR SHIPPING	34,196.
SOUTH AMERICA	0	0	PROGRAM SERVICES	WHEELCHAIR SHIPPING	111,335.
NORTH AMERICA	0	0	PROGRAM SERVICES	WHEELCHAIR SHIPPING	194,015.
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	WHEELCHAIR SHIPPING	135,488.
3 a Subtotal	0	0			641,116.
b Total from continuation sheets to Part I	0	0			8,931,216.
c Totals (add lines 3a and 3b)	0	0			9,572,332.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) (Rev. 12-2024)

Part I Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		2,208,807.
EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		1,152,275.
SOUTH ASIA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		241,091.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		317,887.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		268,019.
SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		1,664,705.
NORTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		993,322.
SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		1,893,799.
RUSSIA AND NEIGHBORING STATES	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		191,311.
Totals					8,931,216.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND CARRIBBEAN	JONI'S HOUSE PARTNERSHIPS, WHEELCHAIR RESTORATION	565,029.	INTERNATIONAL WIRE	0.		
		SOUTH AMERICA	JONI'S HOUSE PARTNERSHIPS, INTERNATIONAL MINISTRY PARTNER	301,976.	INTERNATIONAL WIRE	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	JONI'S HOUSE PARTNERSHIPS	207,500.	INTERNATIONAL WIRE	0.		
		EAST ASIA & PACIFIC	JONI'S HOUSE PARTNERSHIPS	141,700.	INTERNATIONAL WIRE	0.		
		SOUTH AMERICA	INTERNATIONAL MINISTRY PARTNER COORDINATOR; BYS INSTRUCTORS/ JONI'S	133,965.	INTERNATIONAL WIRE	0.		
		SUB-SAHARAN AFRICA	JONI'S HOUSE PARTNERSHIPS/ INTERNATIONAL MINISTRY PARTNER	122,870.	ACH	0.		
		EAST ASIA & PACIFIC	INTERNATIONAL MINISTRY PARTNER COORDINATOR	95,031.	ACH	0.		
		SOUTH ASIA	JONI'S HOUSE PARTNERSHIPS	87,000.	ACH	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 27

3 Enter total number of other organizations or entities 0

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Schedule F (Form 990) (Rev. 12-2024)

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND CARRIBBEAN	JONI'S HOUSE PARTNERSHIPS	68,325.	ACH	0.		
		MIDDLE EAST & NORTHERN AFRICA	INTERNATIONAL MINISTRY PARTNER COORDINATOR	66,064.	INTERNATIONAL WIRE	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	JONI'S HOUSE PARTNERSHIPS	59,194.	INTERNATIONAL WIRE	0.		
		SOUTH ASIA	JONI'S HOUSE PARTNERSHIPS/ INTERNATIONAL MINISTRY PARTNER	56,651.	INTERNATIONAL WIRE	0.		
		CENTRAL AMERICA AND CARRIBBEAN	JONI'S HOUSE PARTNERSHIPS	44,000.	ACH	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	INTERNATIONAL MINISTRY PARTNER COORDINATOR	31,443.	INTERNATIONAL WIRE	0.		
		SOUTH ASIA	JONI'S HOUSE PARTNERSHIPS	26,500.	INTERNATIONAL WIRE	0.		
		SOUTH ASIA	JONI'S HOUSE PARTNERSHIPS	25,500.	INTERNATIONAL WIRE	0.		
		RUSSIA AND NEIGHBORING STATES	INTERNATIONAL MINISTRY PARTNER COORDINATOR	25,200.	INTERNATIONAL WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		RUSSIA AND NEIGHBORING STATES	INTERNATIONAL MINISTRY PARTNER COORDINATOR	22,553.	INTERNATIONAL WIRE	0.		
		SOUTH ASIA	JONI'S HOUSE PARTNERSHIPS	21,600.	INTERNATIONAL WIRE	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	INTERNATIONAL MINISTRY PARTNER COORDINATOR	19,750.	INTERNATIONAL WIRE	0.		
		SUB-SAHARAN AFRICA	INTERNATIONAL MINISTRY PARTNER COORDINATOR	18,500.	ACH	0.		
		SUB-SAHARAN AFRICA	INTERNATIONAL MINISTRY PARTNER COORDINATOR	18,409.	INTERNATIONAL WIRE	0.		
		NORTH AMERICA (CANADA & MEXICO ONLY)	INTERNATIONAL MINISTRY PARTNER COORDINATOR	17,124.	ACH	0.		
		SUB-SAHARAN AFRICA	INTERNATIONAL MINISTRY PARTNER COORDINATOR	16,755.	INTERNATIONAL WIRE	0.		
		SUB-SAHARAN AFRICA	INTERNATIONAL MINISTRY PARTNER COORDINATOR	15,001.	ACH	0.		
		SOUTH ASIA	INTERNATIONAL MINISTRY PARTNER COORDINATOR	13,840.	INTERNATIONAL WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH ASIA	INTERNATIONAL MINISTRY PARTNER COORDINATOR	10,000.	ACH	0.		
		EAST ASIA & PACIFIC	INTERNATIONAL MINISTRY PARTNER COORDINATOR	9,805.	INTERNATIONAL WIRE	0.		
		EAST ASIA & PACIFIC	INTERNATIONAL MINISTRY PARTNER COORDINATOR	9,350.	INTERNATIONAL WIRE	0.		

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
WHEELCHAIR DISTRIBUTION	SUB-SAHARAN AFRICA	3,498	0.		1702264.	REFURBISHED WHEELCHAIRS DISTRIBUTED TO DISABLED INDIVIDUALS	FMV
WHEELCHAIR DISTRIBUTION	CENTRAL AMERICA AND THE CARIBBEAN	3,147	0.		1531453.	REFURBISHED WHEELCHAIRS DISTRIBUTED TO DISABLED INDIVIDUALS	FMV
WHEELCHAIR DISTRIBUTION	SOUTH AMERICA	2,525	0.		1228764.	REFURBISHED WHEELCHAIRS DISTRIBUTED TO DISABLED INDIVIDUALS	FMV
WHEELCHAIR DISTRIBUTION	NORTH AMERICA	2,006	0.		976,198.	REFURBISHED WHEELCHAIRS DISTRIBUTED TO DISABLED INDIVIDUALS	FMV
WHEELCHAIR DISTRIBUTION	EAST ASIA AND THE PACIFIC	1,842	0.		896,389.	REFURBISHED WHEELCHAIRS DISTRIBUTED TO DISABLED INDIVIDUALS	FMV
WHEELCHAIR DISTRIBUTION	MIDDLE EAST AND NORTH AFRICA	415	0.		201,955.	REFURBISHED WHEELCHAIRS DISTRIBUTED TO DISABLED INDIVIDUALS	FMV
WHEELCHAIR DISTRIBUTION	RUSSIA AND NEIGHBORING STATES	295	0.		143,559.	REFURBISHED WHEELCHAIRS DISTRIBUTED TO DISABLED INDIVIDUALS	FMV

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* ☐ Yes ☒ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* ☐ Yes ☒ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Schedule F (Form 990) (Rev. 12-2024)

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

GRANT FUNDS ARE SENT TO ESTABLISHED JONI AND FRIENDS NETWORK MINISTRY PARTNERS. WE HAVE A PERSONAL AND EVANGELICAL RELATIONSHIP WITH THOSE PARTNERS. JONI AND FRIENDS ESTABLISHES PARAMETERS ON HOW THE GRANT FUNDS AND EQUIPMENT ARE DISTRIBUTED. OFTEN JONI AND FRIENDS MANAGEMENT STAFF WILL ATTEND THE OVERSEAS FUNCTION PARTIALLY UNDERWRITTEN BY JONI AND FRIENDS GRANT ASSISTANCE.

PART I, LINE 3:

THE ORGANIZATION TRACKED EXPENDITURES IN ACCORDANCE WITH ACCRUAL BASIS OF ACCOUNTING.

PART II, COLUMN (D):

REGION: CENTRAL AMERICA AND CARRIBBEAN

(D) PURPOSE OF GRANT: JONI'S HOUSE PARTNERSHIPS, WHEELCHAIR RESTORATION OPERATIONS;PARTNER WHEELCHAIR SHIPPING EXPENSE, INTERNATIONAL MINISTRY PARTNER COORDINATOR

REGION: SOUTH AMERICA

(D) PURPOSE OF GRANT: JONI'S HOUSE PARTNERSHIPS, INTERNATIONAL MINISTRY PARTNER COORDINATOR

REGION: SOUTH AMERICA

(D) PURPOSE OF GRANT: INTERNATIONAL MINISTRY PARTNER COORDINATOR; BYS INSTRUCTORS/ JONI'S HOUSE PARTNERSHIPS

REGION: SUB-SAHARAN AFRICA

(D) PURPOSE OF GRANT: JONI'S HOUSE PARTNERSHIPS/ INTERNATIONAL MINISTRY PARTNER COORDINATOR

REGION: SOUTH ASIA

(D) PURPOSE OF GRANT: JONI'S HOUSE PARTNERSHIPS/ INTERNATIONAL MINISTRY PARTNER COORDINATOR

SCHEDULE F, PART II LINE 2

PART II SHOWS 29 GRANT RECIPIENTS, BUT FUNDS GRANTED TO RECIPIENTS LOCATED IN MULTIPLE REGIONS BY THE SAME GRANTOR ARE ONLY INCLUDED ONCE IN THE COUNT REPORTED ON LINE 2.

SCHEDULE G
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization: JONI AND FRIENDS
Employer identification number: 95-3402002

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a Mail solicitations
b Internet and email solicitations
c Phone solicitations
d In-person solicitations
e Solicitation of nongovernment grants
f Solicitation of government grants
g Special fundraising events
2 a Did the organization have a written or oral agreement with any individual...
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Includes a Total row at the bottom.

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 PRESIDENT'S RETREAT	(b) Event #2 LEGACY RETREAT	(c) Other events 1	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	5,560,652.	1,102,591.	1,025,540.	7,688,783.
	2 Less: Contributions	5,560,652.	1,102,591.	1,025,540.	7,688,783.
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	6,529.	1,528.	19,184.	27,241.
	6 Rent/facility costs	351,001.	203,496.	360,480.	914,977.
	7 Food and beverages	303,528.	106,855.	167,232.	577,615.
	8 Entertainment	30,211.	18,000.		48,211.
	9 Other direct expenses	61,548.	26,008.	17,588.	105,144.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				1,673,188.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-1,673,188.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ **Yes** ☐ **No**
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c** If "Yes," enter the name and address of the third party: _____

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided	Quantity	Unit	Rate	Total

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:
- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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SCHEDULE I
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

JONI AND FRIENDS

Employer identification number

95-3402002

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
WILD OPS 2125 N MADERA ROAD SIMI VALLEY, CA 93065	83-1556923	501(C)(3)	61,000.	0.			HOST 2 EVENTS FOR US SERVICEMEN WOUNDED AS A RESULT OF SERVICE
BETHANY FELLOWSHIP, INC. 6820 AUTO CLUB ROAD, SUITE J BLOOMINGTON, MN 55438	41-6110005	501(C)(3)	9,240.	0.			MINISTRY SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 2.

3 Enter total number of other organizations listed in the line 1 table 0.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (Rev. 12-2024)

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CFD TUITION AWARDS	51	110,463.	0.		
HEART FOR THE DISABLED GRANTS	5	7,620.	0.		
AREA MINISTRY GRANTS	1	1,500.	0.		

Part IV

Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

GRANTS ARE AVAILABLE TO QUALIFIED INDIVIDUALS AFFECTED BY DISABILITY WHO ARE SPONSORED BY A CHURCH OR CHRISTIAN ORGANIZATION WILLING TO PROVIDE MATCHING FUNDS. CHURCHES OR CHRISTIAN ORGANIZATIONS WISHING TO APPLY FOR A CHRISTIAN FUND FOR THE DISABLED (CFD) GRANT MUST HAVE A SPECIFIC DISABILITY-RELATED NEED. GRANT FUNDS ARE AVAILABLE FOR THE FOLLOWING CLEARLY VERIFIABLE AND EASILY MONITORED NEEDS: ADAPTIVE NEEDS, EQUIPMENT, RAMPS, ELEVATORS, HANDRAILS, ACCESSIBLE BATHROOMS REHABILITATION, AND SPECIAL TREATMENTS.

SCHEDULE J
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

JONI AND FRIENDS

Employer identification number

95-3402002

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|---|
| ☒ First-class or charter travel | ☒ Housing allowance or residence for personal use |
| ☒ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☒ Personal services (such as maid, chauffeur, chef) |

- b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
- 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| ☒ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☒ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a Receive a severance payment or change-of-control payment?
- b Participate in or receive payment from a supplemental nonqualified retirement plan?
- c Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a The organization?
- b Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a The organization?
- b Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JONI EARECKSON TADA FOUNDER/CEO	(i)	450,962.	0.	0.	14,000.	1,062.	466,024.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PASTOR SHAWN THORNTON PRESIDENT	(i)	237,583.	0.	495.	25,858.	91,504.	355,440.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CHRISTOPHER SUE CFO	(i)	209,667.	10,125.	660.	9,431.	27,928.	257,811.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DONNA LUCAS CMO	(i)	219,712.	0.	0.	8,790.	12,878.	241,380.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JASON HOLDEN COO	(i)	219,769.	0.	660.	5,591.	14,697.	240,717.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) STEVE BUNDY SVP, INTERNATIONAL MINISTRIES	(i)	191,799.	8,552.	660.	2,500.	32,647.	236,158.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) LIZ CAREY SR. VP OF ACCOUNTING	(i)	198,666.	8,000.	660.	8,346.	14,174.	229,846.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ARNULFO CUEVA IMPACT INVESTOR OFFICER	(i)	200,000.	7,000.	660.	6,230.	299.	214,189.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

JONI AND FRIENDS INCLUDES POSITIONS FOR STAFF WHO PROVIDE PERSONAL SERVICES TO JONI EARECKSON TADA INCLUDING DRIVING, ATTENDING PERSONAL NEEDS, AND OTHER ERRANDS AS NEEDED AS PART OF THEIR JOB DESCRIPTIONS. THESE SERVICES ARE PROVIDED DURING NORMAL WORK WEEK PERIODS. THESE SERVICES ARE PART OF THE NORMAL TASKS AND DUTIES OF THE STAFF MEMBERS AND ARE NOT COMPENSATED OUTSIDE OF EACH STAFF MEMBER'S JONI AND FRIENDS WAGES. THESE SERVICES ARE NOT INCLUDED IN JONI EARECKSON TADA'S TAXABLE COMPENSATION.

WHEN AIR TRAVEL IS REQUIRED, MRS. TADA FLIES FIRST-CLASS. AS A QUADRIPLAGIC, SHE IS PHYSICALLY UNABLE TO FLY COACH. THIS IS NOT INCLUDED IN TAXABLE COMPENSATION.

MRS. TADA IS NOT ABLE TO TRAVEL FOR BUSINESS WITHOUT A COMPANION. THEREFORE TRAVEL EXPENSES FOR THOSE COMPANIONS ARE TREATED AS BUSINESS EXPENSES PAID BY THE ORGANIZATION WHEN MRS. TADA TRAVELS FOR JONI AND FRIENDS BUSINESS PURPOSES. THIS IS NOT INCLUDED IN MRS. TADA'S TAXABLE COMPENSATION.

PURSUANT TO INTERNAL REVENUE CODE SECTION 107, MINISTERIAL HOUSING ALLOWANCES ARE PROVIDED FOR QUALIFYING MINISTERIAL EMPLOYEES. THIS IS NOT INCLUDED IN TAXABLE COMPENSATION. THE PRESIDENT MET THE QUALIFICATIONS FOR AND RECEIVED A MINISTERIAL HOUSING ALLOWANCE DURING THE TAX YEAR.

SCHEDULE L

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	Employer identification number
JONI AND FRIENDS	95-3402002

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						\$						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) JONI EARECKSON TADA	SPOUSE OF KEN TADA,	466,024.	COMPENSATIO		X
(2) JAMIE STARK	SPOUSE OF KEVIN STA	124,562.	COMPENSATIO		X
(3) KEN TADA	SPOUSE OF JONI EARE	21,843.	COMPENSATIO		X
(4) KENDALL SUE	FAMILY RELATIONSHIP	16,592.	COMPENSATIO		X
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: JONI EARECKSON TADA

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SPOUSE OF KEN TADA, DIRECTOR MINISTRY DEVELOPMENT

(D) DESCRIPTION OF TRANSACTION: COMPENSATION AND BENEFITS

(A) NAME OF PERSON: JAMIE STARK

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SPOUSE OF KEVIN STARK, BOARD MEMBER

(D) DESCRIPTION OF TRANSACTION: COMPENSATION AND BENEFITS

(A) NAME OF PERSON: KEN TADA

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SPOUSE OF JONI EARECKSON TASA, FOUNDER/CEO

(D) DESCRIPTION OF TRANSACTION: COMPENSATION

(A) NAME OF PERSON: KENDALL SUE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FAMILY RELATIONSHIP WITH CHRISTOPHER SUE, CFO

(D) DESCRIPTION OF TRANSACTION: COMPENSATION

SCHEDULE L, PART IV

EXPLANATION FOR INCLUDING JONI EARECKSON TADA AND KEN TADA IN SCHEDULE

L, PART IV AND FORM 990, PART VII, SECTION A:

THE INSTRUCTIONS TO SCHEDULE L (FORM 990), PART IV STATE THAT

COMPENSATION REPORTED IN FORM 990, PART VII, SECTION A DOES NOT HAVE TO

BE REPORTED IN SCHEDULE L, PART IV, "...UNLESS THE COMPENSATION WAS TO

A FAMILY MEMBER OF ANOTHER PERSON REPORTED IN FORM 990, PART VII,

SECTION A."

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public
Inspection

Name of the organization

JONI AND FRIENDS

Employer identification number

95-3402002

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		3,540.	COMPARABLE SALES
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	56	678,294.	COMPARABLE SALES
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	18	4,693.	COMPARABLE SALES
20 Drugs and medical supplies	X	7	2,906.	COMPARABLE SALES
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (WHEELCHAIRS)	X	14,175	8,359,616.	REPLACEMENT COST
26 Other (MATERIALS)	X	48	7,083.	COMPARABLE SALES
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part V, Donee Acknowledgment 29 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2025 Created 12/29/25

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also, complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTIONS REPRESENT THE NUMBER OF CONTRIBUTIONS
RECEIVED, NOT THE NUMBER OF ITEMS DONATED.

THE EXCEPTION TO THIS IS THE WHEELCHAIRS WHICH IS TRACKED AS THE ACTUAL
AMOUNT OF WHEELCHAIRS DONATED.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	Employer identification number
JONI AND FRIENDS	95-3402002

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

JONI AND FRIENDS FAMILY RETREATS PROVIDE A UNIQUE SERVICE TO FAMILIES LIVING WITH DISABILITY BY PROVIDING A SAFE PLACE FOR THESE FAMILIES TO RECEIVE CHRISTIAN COUNSEL, ENCOURAGEMENT, RESPITE, AND RESOURCES TO HELP THEM OVERCOME THE DAILY CHALLENGES OF LIFE WITH DISABILITY. JONI AND FRIENDS KNOWS OF NO OTHER ORGANIZATION THAT PROVIDES THE SPECIAL OPPORTUNITY FOR ENTIRE FAMILIES TO ATTEND A RETREAT TOGETHER WHERE EACH PERSON RECEIVES LOVE, ATTENTION, PERSONALLY FULFILLING ACTIVITIES, AND REJUVENATING REST.

JONI AND FRIENDS FAMILY RETREAT PROGRAM HAS PROVIDED ENCOURAGEMENT AND RESOURCES IN BOTH THE UNITED STATES AND INTERNATIONALLY SERVING NEARLY 29,496 FAMILIES AFFECTED BY DISABILITY SINCE 1991, AND JONI AND FRIENDS HAS HOSTED 960 FAMILY RETREATS DOMESTICALLY AND INTERNATIONAL SINCE 2006.

JONI AND FRIENDS WARRIOR GETAWAY WAS SPECIFICALLY DESIGNED TO SERVE THE GROWING NUMBER OF SERVICE MEN AND WOMEN RETURNING HOME FROM SERVICE WITH LIFE-ALTERING DISABILITIES BOTH SEEN AND UNSEEN. THEY LIVE WITH MARRIAGES AND FAMILIES IN CRISIS DUE TO THE CONSEQUENCES OF WAR. AT WARRIOR GETAWAY, VETERAN FAMILIES CAN FIND A COMMUNITY OF PEOPLE WHO UNDERSTAND THEIR DAY-TO-DAY CHALLENGES AND CARING VOLUNTEERS WHO HELP THEM TO FIND RENEWED JOY, COURAGE, AND HOPE AND HEALING IN CHRIST. THIS MULTI-DAY RETREAT WAS UNIQUELY DESIGNED NOT ONLY FOR THE WARRIOR WHO WAS DEPLOYED TO AN ACTIVE COMBAT ZONE BUT ALSO FOR HIS/HER FAMILY, INCLUDING SPOUSE, CHILDREN, OR PARENTS LIVING IN THE SAME HOUSEHOLD. TO HONOR THESE MEN AND WOMEN AND THEIR SERVICE TO OUR COUNTRY, THE COST FOR ATTENDING THE WARRIOR GETAWAY IS 100% SPONSORED FOR EACH NEW WARRIOR AND THEIR FAMILY.

JONI AND FRIENDS HAS SERVED 942 VETERAN FAMILIES THROUGH 2025 AND IS INCREASING THE NUMBER OF WARRIOR GETAWAYS TO BETTER SERVE THIS GROUP. ADDITIONAL RETREATS WILL OPEN IN 2025 TO IMPACT A GREATER NUMBER OF FAMILIES. JONI AND FRIENDS ALSO HOST MARRIAGE GETAWAYS FOR COUPLES AND SINGLE PARENT GETAWAYS FOR PARENTS RAISING THEIR CHILD(REN) ALONE.

INTERNATIONAL MINISTRIES WORKS WITH INTERNATIONAL IN-COUNTRY PARTNERS IN TEN STRATEGICALLY LOCATED HUB COUNTRIES TO IMPLEMENT AND LAUNCH NEW WHEELS FOR THE WORLD OUTREACHES, INTERNATIONAL FAMILY RETREATS, AND JONI'S HOUSE PROGRAMS ACROSS THE GLOBE. THESE LOCATIONS COVER EASTERN EUROPE, MIDDLE EAST-NORTH AFRICA (MENA), EAST AFRICA, SOUTH ASIA, SOUTHEAST ASIA, EAST ASIA, CENTRAL AMERICA, BRAZIL, SOUTH AMERICA (NORTHERN), AND SOUTH AMERICA (SOUTHERN CONE). WHERE JONI AND FRIENDS HAS PLACED A REGIONAL MANAGER TO WORK DIRECTLY WITH INDIGENOUS CHURCHES AND PARTNERS TO SERVE THOSE LIVING WITH DISABILITY IN THESE REGIONS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

EVERY CHAIR RECIPIENT WILL RECEIVE A BIBLE IN HIS/HER OWN LANGUAGE AND AN OFFER TO DISCUSS THE BIBLE AND RECEIVE PRAYER. THE GOSPEL IS LOVINGLY SHARED WITH RECIPIENTS, FAMILY MEMBERS, AND FRIENDS BY LOCAL PASTORS. JONI AND FRIENDS PARTNERS WITH DISABILITY MINISTRIES IN SELECT COUNTRIES ON A PERMANENT BASIS. LONG-TERM RELATIONSHIPS ARE ACHIEVED

Name of the organization	Employer identification number
JONI AND FRIENDS THROUGH STRATEGIC IN-COUNTRY PARTNERSHIPS.	95-3402002

THROUGH 2025, JONI AND FRIENDS HAS DELIVERED 251,996 RESTORED WHEELCHAIRS TO PEOPLE LIVING WITH DISABILITY IN 90 COUNTRIES AROUND THE WORLD SINCE 1994.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

JONI'S HOUSE PROGRAMMING CARES FOR THE SPECIAL NEEDS OF THOSE LIVING WITH DISABILITY WHILE ALSO PROVIDING SERVICES FOR THE ENTIRE FAMILY UNIT. SERVICES INCLUDE MEDICAL REHABILITATION AND THERAPY, JOB TRAINING AND BUSINESS OPPORTUNITIES, CHURCH AND GOVERNMENT AWARENESS TRAINING, RELIEF DISTRIBUTION, AND AN ANNUAL RETREAT FOR FAMILIES WITH CHILDREN AFFECTED BY DISABILITY. JONI'S HOUSE PROGRAMS CURRENTLY OPERATE IN BRAZIL, EL SALVADOR, GUATEMALA, INDIA, NEPAL, NICARAGUA, PERU, ROMANIA, SERBIA, THAILAND, AND UGANDA.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

THE CHRISTIAN INSTITUTE ON DISABILITY (CID) EXISTS TO EQUIP AND EMPOWER CHRISTIAN LEADERS, UNIVERSITIES, MINISTRY ORGANIZATIONS, AND DISABILITY PROFESSIONALS WITH A BIBLICAL WORLDVIEW AND PRACTICAL RESOURCES FOR TRANSFORMATIVE DISABILITY MINISTRY. THROUGH CURRICULUM DEVELOPMENT, EDUCATION AND TRAINING EVENTS, AND BIBLICALLY-INFORMED PUBLICATIONS, THE CID PROMOTES A BIBLICAL WORLDVIEW ON ISSUES PERTAINING TO LIFE, DIGNITY, JUSTICE, AND EQUALITY THAT IMPACT PEOPLE LIVING WITH DISABILITIES.

EXPENSES \$ 2,299,269. INCLUDING GRANTS OF \$ 21,240. REVENUE \$ 0.

THE RESPONSE DEPARTMENT RECEIVES ON AVERAGE 1,000 EMAILS, TEXT MESSAGES, SOCIAL MEDIA CONTACTS, PHONE CALLS, AND LETTERS EACH MONTH FROM PEOPLE AROUND THE WORLD WHO NEED THE HOPE OF CHRIST AND PRACTICAL ASSISTANCE. IN 2025 WE RECEIVED A TOTAL OF 9,509 COMMUNICATIONS FROM 107 DIFFERENT COUNTRIES. AFTER MORE THAN FORTY-SIX YEARS, WITH HEARTS TO HELP AND A PERSONAL TOUCH, THE RESPONSE DEPARTMENT CONTINUES TO PROVIDE RESOURCES, SHARE GUIDANCE FROM GOD'S WORD, AND WHENEVER POSSIBLE, CONNECT THOSE IN NEED WITH CHRIST-HONORING, DISABILITY-FRIENDLY CHURCHES.

EXPENSES \$ 869,421. INCLUDING GRANTS OF \$ 110,463. REVENUE \$ 0.

RADIO: THE JONI AND FRIENDS RADIO MINISTRY FEATURES INSPIRATIONAL AUDIO PROGRAMMING ON A WIDE RANGE OF TOPICS WITH A BIBLICAL PERSPECTIVE. THE RADIO MINISTRY FEATURES TWO DAILY PROGRAMS HOSTED BY THE FOUNDER/CEO: A FOUR-MINUTE BROADCAST, AND A ONE-MINUTE BROADCAST. THESE PROGRAMS ARE CARRIED ON OVER 1,700 OUTLETS ACROSS THE U.S., AIRING 2,969 TIMES DAILY, AND HEARD BY OVER ONE MILLION LISTENERS A WEEK. TRANSLATED INTO SIX LANGUAGES, THE PROGRAMS AIR IN 55 COUNTRIES AROUND THE WORLD. PROGRAMS ARE ALSO AVAILABLE ON PODCAST PLATFORMS, EXTENDING THE REACH OF THESE IMPORTANT MESSAGES OF HOPE THROUGH HARDSHIP. THE PROGRAM BENEFITS GREATLY FROM THE AIRTIME VALUE CONTRIBUTED BY OUR RADIO PARTNERS, \$10.5M IN 2025, THAT IS NOT REFLECTED IN THE 990 FINANCIALS. PODCASTS: NOW ENTERING OUR SIXTH SEASON, THE JONI AND FRIENDS MINISTRY PODCAST IS DOWNLOADABLE ON ALL PODCAST NETWORKS. WITH EACH EPISODE, WE'RE ANSWERING REAL QUESTIONS ABOUT DISABILITY AND SHARING HOPE THROUGH HARDSHIP. WHETHER YOU ARE PERSONALLY IMPACTED BY DISABILITY OR YOU'RE LOOKING FOR PRACTICAL WAYS TO INCLUDE SOMEONE WITH SPECIAL NEEDS IN YOUR CHURCH, YOU ARE NOT ALONE! THE MATERIALS SHARE HOPE THROUGH HARDSHIP AND THE GOSPEL MESSAGE TO PEOPLE WORLDWIDE THROUGH THE DIGITAL

Name of the organization	Employer identification number
JONI AND FRIENDS	95-3402002
PODCAST NETWORKS. EACH EPISODE PROVIDES HONEST STORIES OF HOPE, PRACTICAL ADVICE, AND ENCOURAGEMENT. THEY RANGE FROM 20-60 MINUTES LONG AND INCLUDE INTERVIEWS WITH GUESTS WHO SHARE THEIR STORIES AND HOW CHRIST HAS USED THEM IN THEIR WEAKNESS.	
EXPENSES \$ 867,782. INCLUDING GRANTS OF \$ 7,620. REVENUE \$ 0.	

FORM 990, PART V, LINE 7B

THE ONLY PAYMENTS IN EXCESS OF \$75 MADE PARTLY AS CONTRIBUTION AND PARTLY FOR GOODS AND SERVICES PROVIDED TO THE PAYOR WERE FOR EVENTS SPONSORED BY INDIVIDUAL DONORS. THOSE DONORS WERE MADE AWARE OF THE PORTION OF THEIR CONTRIBUTION WHICH COVERED GOODS AND SERVICES AND WHICH WAS CONTRIBUTION. ALL OTHER EVENT ATTENDEES WHO DONATED WERE NOT, AS ANY GOODS AND SERVICES RECEIVED WERE ALREADY ADDRESSED.

FORM 990, PART VI, SECTION A, LINE 1A:

JONI AND FRIENDS HAS AN EXECUTIVE COMMITTEE THAT HAS THE BROAD AUTHORITY TO ACT ON BEHALF OF THE ENTIRE BOARD. THE EXECUTIVE COMMITTEE IS MADE UP OF THE FOUNDER/CEO, CHAIRMAN, TREASURER, AND SECRETARY. THE COMMITTEE SHALL KEEP REGULAR MINUTES OF ITS PROCEEDINGS AND REPORT THE SAME TO THE BOARD FROM TIME TO TIME AS THE BOARD MAY REQUIRE.

FORM 990, PART VI, SECTION A, LINE 2:

JONI EARECKSON TADA & KEN TADA - FAMILY RELATIONSHIP

FORM 990, PART VI, SECTION B, LINE 11B:

DATA IS GATHERED AND PROVIDED TO CAPIN CROUSE BY THE JONI AND FRIENDS STAFF. THE FORM 990 IS PREPARED AND REVIEWED BY AN INDEPENDENT TAX PREPARER. THE RETURN IS ALSO REVIEWED IN DETAIL BY SELECTED INTERNAL MANAGEMENT AND FINANCE AUDIT COMPLIANCE COMMITTEE MEMBERS. FINALLY, A COPY OF THE FORM 990 AND SUPPORTING SCHEDULES ARE DISTRIBUTED TO BOARD MEMBERS FOR REVIEW AND COMMENT BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

CONFLICT OF INTEREST STATEMENTS ARE COMPLETED AND SIGNED BY THE BOARD OF DIRECTORS AND OFFICERS DURING THE SPRING SEMI-ANNUAL MEETING. THE COMPLETED COI FORMS ARE REVIEWED BY THE EXECUTIVE ADMIN ASSISTANT TO THE PRESIDENT AND DISCUSSED WITH THE CFO AND FINANCE & AUDIT COMMITTEE. NO CONFLICTS WERE REPORTED IN 2025.

FORM 990, PART VI, SECTION B, LINE 15:

THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS THE SALARY OF TOP MANAGEMENT OVER \$150,000 AND ALL OTHER OFFICERS BI-ANNUALLY. SHOULD THE COMMITTEE DEEM THE NEED FOR A COMPENSATION RECOMMENDATION, THEY WILL PRESENT IT TO THE FULL BOARD ONCE A YEAR. THEY USE COMPARABLE DATA FROM SALARY SURVEYS OF OTHER SIMILAR NON-PROFIT ENTITIES, CURRENT FINANCIAL STATUS, AND CONTEMPORANEOUS SUBSTANTIATION. THEIR RECOMMENDATION IS PROVIDED TO THE FULL BOARD FOR A FINAL VOTE. THIS IS DOCUMENTED IN THE MINUTES.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AK,AL,CA,CO,CT,FL,GA,HI,IL,KS,KY,MA,MD,MN,NC,NH,NM,NY,OR,PA,SC,TN,VA,WA,WI WV

FORM 990, PART VI, SECTION C, LINE 19:

JONI AND FRIENDS MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON WRITTEN REQUEST.

Name of the organization

JONI AND FRIENDS

Employer identification number

95-3402002

FORM 990, PART VII COLUMN (F)

COMPENSATION REPORTED IN PART VII, COLUMN D AND SCHEDULE J, PART II, COLUMN B IS THE AMOUNT REPORTED ON THE INDIVIDUAL'S W-2, BOX 1 OR 5 (WHICHEVER AMOUNT IS GREATER) PER THE IRS INSTRUCTIONS. IN THE CASE OF MINISTER'S COMPENSATION WHEN BOX 5 OF THE W-2 IS NOT APPLICABLE, BOX 1 COMPENSATION IS USED. EMPLOYEE DEFERRALS TO QUALIFIED RETIREMENT PLANS ARE NORMALLY CAPTURED IN BOX 5, NOT BOX 1 OF FORM W-2. FOR REPORTING PURPOSES WE HAVE INCLUDED THE MINISTER'S RETIREMENT PLAN DEFERRALS IN PART VII, COLUMN F AND SCHEDULE J, PART II, COLUMN C.

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

JONI AND FRIENDS

Employer identification number

95-3402002

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
JONI AND FRIENDS FOUNDATION - 30-0815226 30009 LADYFACE CT. AGOURA HILLS, CA 91301	SUPPORT JONI AND FRIENDS	CALIFORNIA	501(C)(3)	LINE 12A, I	JONI AND FRIENDS	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) (Rev. 1-2025)

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

[illegible]

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) JONI AND FRIENDS FOUNDATION	C	1,038,115.	TRANSFER
(2) JONI AND FRIENDS FOUNDATION	N	0.	
(3) JONI AND FRIENDS FOUNDATION	O	0.	
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.