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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form
Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

2008**Open to Public
Inspection****A** For the 2008 calendar year, or tax year beginning

, 2008, and ending

, 20

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organization**Higher Up Ministries**

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite

P.O. Box 156

City or town, state or country, and ZIP + 4

Prospect Heights, IL 60070-0156**D** Employer identification number**20 4653774****E** Telephone number**(847) 506-1932****F** Group Exemption
Number• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach
a completed Schedule A (Form 990 or 990-EZ).**G** Accounting method: ☐ Cash ☒ Accrual
Other (specify) ►**I** Website: ► **www.higherupministries.com****H** Check ☐ if the organization is not
required to attach Schedule B (Form 990,
990-EZ, or 990-PF).**J** Organization type (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is
not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ **156,845****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	124,255
2	Program service revenue including government fees and contracts	2	0
3	Membership dues and assessments	3	0
4	Investment income	4	163
5a	Gross amount from sale of assets other than inventory	5a	0
b	Less: cost or other basis and sales expenses	5b	0
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	0
6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
a	Gross revenue (not including \$ 12,948 of contributions reported on line 1)	6a	8,696
b	Less: direct expenses other than fundraising expenses	6b	12,053
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	(3,357)
7a	Gross sales of inventory, less returns and allowances	7a	23,731
b	Less: cost of goods sold	7b	16,180
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	7,551
8	Other revenue (describe ►)	8	0
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	128,612
10	Grants and similar amounts paid (attach schedule)	10	734
11	Benefits paid to or for members	11	0
12	Salaries, other compensation, and employee benefits	12	96,907
13	Professional fees and other payments to independent contractors	13	300
14	Occupancy, rent, utilities, and maintenance	14	7,714
15	Printing, publications, postage, and shipping	15	2,092
16	Other expenses (describe ► Direct program, depreciation, bank fees/interest, office exp)	16	16,091
17	Total expenses. Add lines 10 through 16	17	123,838
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,774
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	21,928
20	Other changes in net assets or fund balances (attach explanation)	20	0
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	26,702

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
Cash, savings, and investments	19,201	16,298
Land and buildings	0	0
24 Other assets (describe ► Equipment, prepaids, grant & other receivables)	19,526	18,994
25 Total assets	38,727	35,292
26 Total liabilities (describe ► Accounts payable & accrued expenses)	16,799	8,590
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	21,928	26,702

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990.

Cat. No. 108421

Form 990-EZ (2008)

G9-17

Expenses

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

Optimized for delivery	
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28a	32,129
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29a	31,520
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30a	23,551
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31a	8,042
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32	95,242
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	(b) Title and average	(c) Compensation	(d) Contributions to	(e) Expense
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[illegible]

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b Did the organization file Form 1120-POL for this year?		✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41 List the states with which a copy of this return is filed. ▶ Illinois		
42a The books are in care of ▶ Jan McKenzie Telephone no. ▶ (847) 506-1932 Located at ▶ 302 E. EUCLID AVENUE, PROSPECT HEIGHTS, IL ZIP + 4 ▶ 60070		
b 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)?		✓
If "Yes," enter the name of the foreign country: ▶ N/A		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
If "Yes," enter the name of the foreign country: ▶ N/A		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

Higher Up Ministries
20-4653774

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Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		✓
47		✓
48		✓
49a		✓
49b		
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- 49b If "Yes," was the related organization(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000 ▶				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors each receiving over \$100,000 . . ▶		

Sign Here 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.

Signature of officer Jan McKenzie Date 11-16-09

Preparer Jan McKenzie, Secretary/Treasurer

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's identifying number (See instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no.	

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

Form 990-EZ (2008)

CIS IMAGE DO NOT CORRESPOND FOR SIGNATURE

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.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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 1-3						
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)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five 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 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test—2008. 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—2007. 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—2008. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
b 10%-facts-and-circumstances test—2007. 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 IV 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 ► ☐		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			73,052	129,698	124,255	327,005
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			22,988	33,077	32,427	88,490
3 Gross receipts from activities that are not an unrelated trade or business under section 513			0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf			0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge			0	0	0	0
6 Total. Add lines 1-5			96,038	162,775	156,682	415,495
7a Amounts included on lines 1, 2, and 3 received from disqualified persons			20,065	32,387	35,141	87,593
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000			0	0	1,618	1,618
c Add lines 7a and 7b			20,065	32,387	36,759	89,211
8 Public support (Subtract line 7c from line 6.)						326,284

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6			96,038	162,775	156,682	415,495
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			0	109	163	272
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975			0	0	0	0
c Add lines 10a and 10b			0	109	163	272
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on			0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)			0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)						415,767

14 **First five 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 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

- 19a **33 1/3 % support tests—2008.** 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—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

None

HIGHER UP MINISTRIES
EIN 20-4653774

ATTACHMENTS TO FORM 990-EZ FOR CALENDAR YEAR 2008

Form 990-EZ, Line 10

All expenses incurred were direct payments to or on behalf of indigent families

Form 990-EZ, Part III

Primary exempt purpose: To bring Christian values to under-supported neighborhoods

Form 990-EZ, Line 28 – Spiritual Programs

Help participants learn Christian values and apply them to their everyday lives. The Gospel was presented to 758 different people during 2008, with 54 making decisions to follow Christ. Programs included 1) mentoring sessions (group & individual) – 1,498 served; 2) Teen & young adult Bible studies, meeting weekly & bi-weekly – 279 served; 3) 5-day Backyard Bible Club (K – 5th grade), annual event – 121 served; 4) Adult Bible studies, meet bi-weekly – 103 served; 5) Ladies retreat – 10 served

Form 990-EZ, Line 29 – Educational Programs

Designed to teach specific characteristics and skills that equip participants to be responsible and successful contributors in their own social circles and in the workplace. Programs included 1) Leadership training and character building – “Ladies of Strength” for girls – 29 served; “Men of Respect” for boys – 57 served; both meet weekly; “Being a World-Changer” – 12 youth served; “K-Kids” grade school program partnering with Mt. Prospect Kiwanis – 25 served; 2) Job Search/Interviewing Skills, Mentoring – “Hire Up” – 55 served; 3) Job Training Seminars, presented at the Mt. Prospect Public Library – 37 served, including 2 Seniors; 4) On the job training – “Humble eXpressions” silkscreen & embroidery business for youth – 6 youth employed, and 7 additional youth provided with training for possible future employment, as well as 3 adults being provided training on equipment for possible future leadership roles.

Form 990-EZ, Line 30 – Social and Community Events

Creates opportunities for community and/or peer-to-peer interactions in safe environments. Events include 1) Boxwood Bash Community Festival, annual event – 500 attended, including 30 participating agency volunteers, 12 Higher Up Ministries volunteers, and 12 youth volunteers; 2) Food Basket Distributions, monthly – 89 families served; 3) Annual Holiday Dinners for Boxwood residents – 101 served; 4) Other community events & special outings – 197 served; 5) Drop-in Youth Center, open 3-4 days per week – 308 served; 6) Neighborhood garage sale – 8 families; 7) Outreach events (Campfire Story Nights, Treasure Hunt, etc.) – 38 served.

Form 990-EZ, Line 31 – Physical Programs

Helps participants to be challenged physically and develop teamwork skills. Includes camping trips for teens – 7 served; weekly boys athletic activities – 179 served.

Form 990-EZ, Line 35

All gross revenues reported on lines 6a and 7a were related to either 1) the annual dinner/silent auction fundraiser or 2) the Humble eXpressions silkscreening and embroidery program that is part of Educational Programs reported on Line 29.