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Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

**2013****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

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.

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

<b>A</b> For the 2013 calendar year, or tax year beginning <b>May 1</b> , 2013, and ending <b>April</b> , 20 <b>14</b>	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Grand Chapter of MS Order of Eastern Star</b> Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite <b>5684 Valley Road</b> City or town, state or province, country, and ZIP or foreign postal code <b>Meridian, MS 39307</b> <b>D</b> Employer identification number <b>64-0163818</b> <b>E</b> Telephone number <b>601-227-1257</b> <b>G</b> Gross receipts \$ <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number ▶
<b>F</b> Name and address of principal officer: <b>Marie Smith, PGM, GGCCM</b> <b>5684 Valley Road, Meridian, MS 39307</b> <b>I</b> Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>8</b> ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 <b>J</b> Website: ▶ <b>www.msgrandchapter.com</b> <b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ <b>L</b> Year of formation <b>M</b> State of legal domicile <b>MS</b>	

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Charitable and Religious Activities</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>6</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	<b>2</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>5</b>
<b>Revenue</b>	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	
	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>80,063</b>	<b>98,391</b>
<b>Expenses</b>	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>3,815</b>	<b>3,657</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>12,826</b>	<b>8,761</b>
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>96,704</b>	<b>110,809</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>26,987</b>	<b>27,732</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>107,222</b>	<b>86,206</b>
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>134,209</b>	<b>113,938</b>
<b>Net Assets or Fund Balances</b>	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-37,505</b>	<b>-3,129</b>
	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>626,270</b>	<b>647,235</b>
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	<b>165</b>	<b>24,259</b>
		<b>626,105</b>	<b>622,976</b>

**Part II Signature Block**

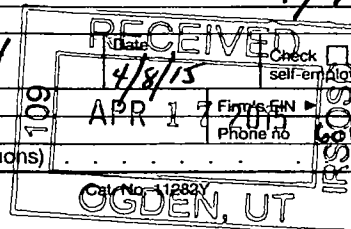
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <i>Marie Smith</i>	Date <b>4/10/15</b>
	Type or print name and title <b>MARIE SMITH</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>ALAN W. ROBERTS</b>	Preparer's signature <i>Alan W. Roberts</i>
	Firm's name ▶	Firm's EIN ▶
	Firm's address ▶	Phone no ▶

May the IRS discuss this return with the preparer shown above? (see instructions)

☐ Yes ☒ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2013)

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GRAND CHAPTER OF MISSISSIPPI  
ORDER OF THE EASTERN STAR  
STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - INCOME TAX BASIS  
APRIL 30, 2014 AND 2013

ASSETS

	<u>2014</u>	<u>2013</u>
Cash in bank	\$ 102,109	\$ 82,678
Certificate of deposit	483,074	493,074
Investment in mutual funds	<u>62,052</u>	<u>55,892</u>
	<u>\$ 647,235</u>	<u>\$ 631,644</u>

LIAIBILITIES AND NET ASSETS

LIABILITIES

Payroll tax withholdings	\$ 1,307	\$ 206
Funds held for others	<u>22,952</u>	<u>-</u>
	<u>24,259</u>	<u>206</u>

NET ASSETS

Unrestricted net assets	\$ 233,537	\$ 236,666
Temporarily restricted net assets	250,772	259,813
Permanently restricted net assets	<u>138,667</u>	<u>134,959</u>
	<u>622,976</u>	<u>631,438</u>
	<u>\$ 647,235</u>	<u>\$ 631,644</u>

GRAND CHAPTER OF MISSISSIPPI  
ORDER OF THE EASTERN STAR  
STATEMENTS OF SUPPORT, REVENUE AND EXPENSES - INCOME TAX BASIS  
FOR THE FISCAL YEAR ENDED APRIL 30, 2014 AND 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total 2014</u>	<u>2013</u>
PUBLIC SUPPORT AND REVENUE					
Special Events, net	\$ 2,260	\$ 152	\$ -	\$ 2,412	\$ 3,010
Contributions	9,885	27,560	-	37,445	31,154
Member dues and fees	55,859	5,087	-	60,946	48,909
Sales of materials, net	5,041	1,308	-	6,349	9,816
Unrealized gain on investment in mutual funds	-	-	3,708	3,708	10,392
Interest and dividends	<u>2,261</u>	<u>1,396</u>	<u>-</u>	<u>3,657</u>	<u>3,815</u>
	75,306	35,503	3,708	114,517	107,096
Amounts released from restrictions	<u>44,544</u>	<u>(44,544)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>119,850</u>	<u>(9,041)</u>	<u>3,708</u>	<u>114,517</u>	<u>107,096</u>
FUNCTIONAL EXPENSES					
Program services	50,549	-	-	50,549	92,502
Management and general	63,389	-	-	63,389	74,642
Fundraising	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	113,938	-	-	113,938	167,144
CHANGE IN NET ASSETS	5,912	(9,041)	3,708	579	(60,048)
NET ASSETS, BEGINNING OF YEAR	<u>236,666</u>	<u>259,813</u>	<u>134,959</u>	<u>631,438</u>	<u>658,551</u>
ADJUSTMENT TO NET ASSETS	<u>(9,041)</u>	<u>-</u>	<u>-</u>	<u>(9,041)</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ 233,537</u>	<u>\$ 250,772</u>	<u>\$ 138,667</u>	<u>\$ 622,976</u>	<u>\$ 598,503</u>

GRAND CHAPTER OF MISSISSIPPI  
ORDER OF THE EASTERN STAR  
STATEMET OF FUNCTIONAL EXPENSES - INCOME TAX BASIS  
FOR THE FISCAL YEAR ENDED APRIL 30, 2014 AND 2013

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total 2014</u>	<u>2013</u>
Benevolance funds	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000
ESTARL expenses	319	-	-	319	319
Donations to charities	12,396	-	-	12,396	12,396
Scholarships	13,500	-	-	13,500	13,500
Contingency funds	-	9,600	-	9,600	19,200
DDGM expenses	-	3,672	-	3,672	7,344
General Grand Chapter					
per capita dues	-	5,008	-	5,008	10,016
GA - proceedings	-	4,544	-	4,544	9,088
GA - programs	-	1,251	-	1,251	2,502
GA - rental expense	-	5,000	-	5,000	10,000
GA - miscellaneous	-	2,806	-	2,806	5,612
LRSB - salaries	7,220	-	-	7,220	7,220
LRSB - insurance	4,452	-	-	4,452	4,452
LRSB - utilities	6,786	-	-	6,786	6,786
LRSB - miscellaneous	2,876	-	-	2,876	2,876
GCO - secretary salary	-	18,500	-	18,500	37,000
GCO - printing	-	3,155	-	3,155	6,310
GCO - rent	-	2,100	-	2,100	4,200
GCO - payroll tax	-	2,012	-	2,012	4,024
GCO - postage	-	974	-	974	1,948
GCO - professional fees	-	1,035	-	1,035	2,070
GCO - utilities	-	1,750	-	1,750	3,500
GCO - miscellaneous	-	1,982	-	1,982	3,964
Relief fund payments	-	-	-	-	-
	<u>\$ 50,549</u>	<u>\$ 63,389</u>	<u>\$ -</u>	<u>\$ 113,938</u>	<u>\$ 177,327</u>