See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

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Form 990 — Return of Organization Exempt From Income Tax

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 07/01/11 , and ending 06/30/12

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Terminated [X] Amended return [ ] Application pending

C Name of organization: SOUTHEASTERN MINNESOTA YOUTH ORCHESTRA, INC.

Doing Business As

Number and street (or P O box if mail is not delivered to street address): 1001 14TH ST. NW — Room/suite: 450

City or town, state or country, and ZIP + 4: ROCHESTER MN 55901

D Employer identification number: 41-1427785

E Telephone number: 507-282-1718

G Gross receipts $ 173,480

F Name and address of principal officer:
JOCELYN WOOG
1001 14TH ST. NW, SUITE 450
ROCHESTER MN 55901

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.SEMYO.ORG

H(c) Group exemption number ▶

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

L Year of formation 1979

M State of legal domicile MN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
SEMYO IS DEDICATED TO THE ARTISTIC AND PERSONAL DEVELOPMENT OF YOUNG INSTRUMENTAL MUSICIANS.

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	14
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	4
6 Total number of volunteers (estimate if necessary)	6	300
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,832
b Net unrelated business taxable income from Form 990-T, line 34	7b	1,510

	Prior Year	Current Year
Revenue		
8 Contributions and grants (Part VIII, line 1h)	54,832	62,574
9 Program service revenue (Part VIII, line 2g)	84,719	87,930
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15	5
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	629	12,856
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	140,195	163,365
Expenses		
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	5,190	5,380
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	67,006	33,463
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 8,293		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	100,548	120,623
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	172,744	159,466
19 Revenue less expenses Subtract line 18 from line 12	-32,549	3,899

Net Assets or Fund Balances	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	131,722	139,663
21 Total liabilities (Part X, line 26)	13,964	18,077
22 Net assets or fund balances Subtract line 21 from line 20	117,758	121,586

RECEIVED DEC 3 0 2013 OGDEN, UT IRS-OSC

SCANNED JAN 1 1 2013

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

▶ Jocelyn Woog — Signature of officer — Date 12/19/12

▶ Jocelyn Woog, Interim Executive Director — Type or print name and title — 12/19/12

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
ALAN C ANDERSON	Alan Anderson	12/19/12		P00947443

Firm's name ▶ ALAN C. ANDERSON CHARTERED, CPA — Firm's EIN ▶ 41-1326473

Firm's address ▶ 121 14TH STREET NE, SUITE B ROCHESTER, MN 55906 — Phone no 507-288-3947

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

5 GM

AMENDED

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III ☐

1 Briefly describe the organization's mission

SEMYO IS DEDICATED TO THE ARTISTIC AND PERSONAL DEVELOPMENT OF YOUNG INSTRUMENTAL MUSICIANS.

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 and section 4947(a)(1) trusts 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 $ 127,842 including grants of $ 5,380) (Revenue $ 88,178)

HOLD REHEARSALS FOR IT'S FOUR ENSEMBLES FROM SEPTEMBER THROUGH MAY, HOLD UP TO SIX CONCERTS PER SEASON, AND PARTICIPATE IN TWO TOURS TO LOCAL SCHOOLS AND SENIOR VENUES. SEMYO ALSO SPONSORS MASTER CLASSES WITH A COLLEGE ORCHESTRA AND SECTIONAL COACHES. CHILDREN ARE GIVEN THE OPPORTUNITY TO COMPETE IN A CONCERTO COMPETITION AND TO PERFORM AS ENSEMBLES AND INDIVIDUALS ON A VOLUNTEER BASIS FOR COMMUNITY EVENTS.

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 127,842

AMENDED

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)? If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II	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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII	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? If "Yes," complete Schedule D, Part VIII	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? If "Yes," complete Schedule D, Part IX	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	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? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	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? If "Yes," complete Schedule G, Part 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? If "Yes," complete Schedule G, Part II	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules (continued)

		Line	Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	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? If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25	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) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	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? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	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? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? *Note. All Form 990 filers are required to complete Schedule O*	38	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

				Line	Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	13			
b	Enter the number of Forms W-2G included in 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		
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	4			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
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? If "No," provide an explanation in Schedule O			3b	X	
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 Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts					
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?			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 and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the 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?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O					
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? If "No," provide an explanation in Schedule O			14b		

AMENDED

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 in Schedule O See instructions Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year — 1a: 14			
	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 in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent — 1b: 14			
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?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	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?	7a	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?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	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 in Schedule O	9		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?	10a		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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in 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	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		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	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in 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?	16a		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?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ MN

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 [X] Upon request

19 Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization ▶ CATHERINE ASHTON 1001 14TH ST NW - SUITE 450

ROCHESTER MN 55901 507-282-1718

AMENDED

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

Check if Schedule O contains a response to any question 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 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 and/or Box 7 of Form 1099-MISC) 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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) JOCELYN WOOG DIRECTOR	5.00	X						1,500	0	0
(2) TERESA FLINCHBAUGH DIRECTOR	3.00	X						0	0	0
(3) JUDY HICKEY DIRECTOR	3.00	X						0	0	0
(4) LINDA HILLENBRAND DIRECTOR	1.00	X						0	0	0
(5) VICKI TIERNEY DIRECTOR	1.00	X						0	0	0
(6) NATHAN CLARKE DIRECTOR	3.00	X						0	0	0
(7) MARLINA HUI DIRECTOR	2.00	X						0	0	0
(8) SHERRI MCMEEKING DIRECTOR	1.00	X						0	0	0
(9) AARON POMPEIAN DIRECTOR	2.00	X						0	0	0
(10) TONY SMITHSON DIRECTOR	1.00	X						0	0	0
(11) JAN JASPERSON SECRETARY	2.00			X				0	0	0
(12) JILL MARAGANORE PRESIDENT ELECT	5.00			X				0	0	0
(13) ANA SCHEEL TREASURER	3.00			X				0	0	0
(14) LYNN TORSHER PRESIDENT	5.00			X				0	0	0

DAA

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15) ELIZABETH DUNN-OUELLETTE PAST PRESIDENT	0.00						X	0	0	0
(16) MARK HICKEY	0.00						X	0	0	0
(17) ANNE WINFREY	0.00						X	0	0	0
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										

		(D)	(E)	(F)
1b	Sub-total ▶	1,500		
c	Total from continuation sheets to Part VII, Section A ▶			
d	Total (add lines 1b and 1c) ▶	1,500		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 0

		Line	Yes	No
3	Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X	
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	4		X
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	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

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 ▶ 0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts						
1a	Federated campaigns	1a				
b	Membership dues	1b				
c	Fundraising events	1c 12,176				
d	Related organizations	1d				
e	Government grants (contributions)	1e				
f	All other contributions, gifts, grants, and similar amounts not included above	1f 50,398				
g	Noncash contributions included in lines 1a-1f	$				
h	**Total.** Add lines 1a–1f	▶	62,574			
Program Service Revenue		Busn. Code				
2a	STUDENT FEES	611600	72,814	72,814		
b	PERFORMANCES	711130	15,116	15,116		
c						
d						
e						
f	All other program service revenue					
g	**Total.** Add lines 2a–2f	▶	87,930			
Other Revenue						
3	Investment income (including dividends, interest, and other similar amounts)	▶	5			5
4	Income from investment of tax-exempt bond proceeds	▶				
5	Royalties	▶				
		(i) Real / (ii) Personal				
6a	Gross rents					
b	Less rental exps					
c	Rental inc or (loss)					
d	Net rental income or (loss)	▶				
		(i) Securities / (ii) Other				
7a	Gross amount from sales of assets other than inventory					
b	Less cost or other basis & sales exps					
c	Gain or (loss)					
d	Net gain or (loss)	▶				
8a	Gross income from fundraising events (not including $ 12,176 of contributions reported on line 1c) See Part IV, line 18	a 15,917				
b	Less direct expenses	b 8,141				
c	Net income or (loss) from fundraising events	▶	7,776			
9a	Gross income from gaming activities See Part IV, line 19	a				
b	Less direct expenses	b				
c	Net income or (loss) from gaming activities	▶				
10a	Gross sales of inventory, less returns and allowances	a 2,180				
b	Less cost of goods sold	b 1,974				
c	Net income or (loss) from sales of inventory	▶	206		206	
	Miscellaneous Revenue	Busn. Code				
11a	ADVERTISING	541800	4,626		4,626	
b	OTHER		248	248		
c						
d	All other revenue					
e	**Total.** Add lines 11a–11d	▶	4,874			
12	**Total revenue.** See instructions	▶	163,365	88,178	4,832	5

AMENDED

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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question 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 governments and organizations in the U S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22	5,380	5,380		
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,500			1,500
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	28,080	20,918	3,581	3,581
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	3,883	2,641	621	621
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	2,810		2,810	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	52,457	49,912		2,545
12 Advertising and promotion	1,080		1,034	46
13 Office expenses	5,463	1,909	3,554	
14 Information technology				
15 Royalties				
16 Occupancy	20,038	12,880	7,158	
17 Travel	21,489	21,489		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,974	4,476	498	
23 Insurance	4,031	3,023	1,008	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a SILENT MOVIE	2,659	2,659		
b MUSIC	1,448	1,448		
c READERSHIP COSTS	1,324		1,324	
d PRINTING COSTS	998		998	
e All other expenses	1,852	1,107	745	
25 **Total functional expenses.** Add lines 1 through 24e	159,466	127,842	23,331	8,293
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)				

AMENDED

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest bearing	49,876	1	58,247
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	3,000
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	301	8	290
	9	Prepaid expenses and deferred charges	4,666	9	3,497
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 46,051			
	b	Less accumulated depreciation — 10b: 34,367	14,203	10c	11,684
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11	8,987	12	
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	53,689	15	62,945
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	131,722	16	139,663
Liabilities	17	Accounts payable and accrued expenses	114	17	4,077
	18	Grants payable		18	
	19	Deferred revenue	13,850	19	14,000
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		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		25	
	26	**Total liabilities.** Add lines 17 through 25	13,964	26	18,077
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	117,758	27	121,586
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	117,758	33	121,586
	34	Total liabilities and net assets/fund balances	131,722	34	139,663

AMENDED

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	163,365
2	Total expenses (must equal Part IX, column (A), line 25)	2	159,466
3	Revenue less expenses Subtract line 2 from line 1	3	3,899
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	117,758
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-71
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	121,586

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question 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 in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	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 in Schedule O	2c	X	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		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 in Schedule O and describe any steps taken to undergo such audits	3b		

AMENDED

SCHEDULE A (Form 990 or 990-EZ)

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. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: SOUTHEASTERN MINNESOTA YOUTH ORCHESTRA, INC.

Employer identification number: 41-1427785

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

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

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 [X] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 [ ] An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a [ ] Type I b [ ] Type II c [ ] Type III–Functionally integrated d [ ] Type III–Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box [ ]

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

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section **(see instructions)**)	(iv) Is the organization in col (i) listed in your governing document? Yes	No	(v) Did you notify the organization in col (i) of your support? Yes	No	(vi) Is the organization in col (i) organized in the U S ? Yes	No	(vii) Amount of support
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 through 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 2011 (line 6, column (f) divided by line 11, column (f)) | 14 | %

15 Public support percentage from 2010 Schedule A, Part II, line 14 | 15 | %

16a **33 1/3% support test—2011.** 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—2010.** 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—2011.** 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—2010.** 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 ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	49,360	38,665	48,535	54,832	62,574	253,966
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	120,047	119,521	118,606	85,045	104,095	547,314
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	169,407	158,186	167,141	139,877	166,669	801,280
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)						801,280

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	169,407	158,186	167,141	139,877	166,669	801,280
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,919	636	39	15	5	2,614
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	3,750	2,673	3,258	2,007	1,283	12,971
c Add lines 10a and 10b	5,669	3,309	3,297	2,022	1,288	15,585
11 Net income from unrelated business activities not included in 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 IV)		800				800
13 **Total support.** (Add lines 9, 10c, 11, and 12)	175,076	162,295	170,438	141,899	167,957	817,665

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 2011 (line 8, column (f) divided by line 13, column (f))	15	98.00 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	97.55 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c, column (f) divided by line 13, column (f))	17	2 %
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	2 %

19a **33 1/3% support tests—2011.** 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—2010.** 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information (See instructions)

PART III, LINE 12 - OTHER INCOME DETAIL

MISCELLANEOUS INCOME	$	800

AMENDED

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: SOUTHEASTERN MINNESOTA YOUTH ORCHESTRA, INC.

Employer identification number: 41-1427785

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

- ☐ Preservation of land for public use (e g , recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

AMENDED

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 are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

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

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" to 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 XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to 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 Temporarily restricted endowment ▶ %

The percentages in 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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment. 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				
b Buildings				
c Leasehold improvements				
d Equipment		46,051	34,367	11,684
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶				11,684

DAA

Part VII Investments—Other Securities. 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)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12.) ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) MUSIC COLLECTION	54,030
(2) BENEFICIAL INTEREST IN FOUNDATION	8,915
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	62,945

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

AMENDED

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	163,365
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	159,466
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	3,899
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	1
9	Total adjustments (net) Add lines 4 through 8	9	1
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	3,900

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

1	Total revenue, gains, and other support per audited financial statements			1	173,479
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	10,115		
e	Add lines 2a through 2d			2e	10,115
3	Subtract line 2e from line 1			3	163,364
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 XIV)	4b	1		
c	Add lines 4a and 4b			4c	1
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)			5	163,365

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

1	Total expenses and losses per audited financial statements			1	169,579
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d	10,115		
e	Add lines 2a through 2d			2e	10,115
3	Subtract line 2e from line 1			3	159,464
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 XIV)	4b	2		
c	Add lines 4a and 4b			4c	2
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)			5	159,466

Part XIV Supplemental Information

Complete this part to 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, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

PART XI, LINE 8 - RECONCILIATION OF CHANGES - OTHER

FUNDRAISING EXPENSE	$	8,141
COST OF GOODS SOLD	$	1,974
ROUNDING	$	-1
FUNDRAISING EXPENSE	$	-8,141
COST OF GOODS SOLD	$	-1,974
DEPRECIATION ROUNDING	$	2

DAA

Part XIV Supplemental Information (continued)

PART XII, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

FUNDRAISING EXPENSE	$	8,141
COST OF GOODS SOLD	$	1,974

PART XII, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER

ROUNDING	$	1

PART XIII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

FUNDRAISING EXPENSE	$	8,141
COST OF GOODS SOLD	$	1,974

PART XIII, LINE 4B - EXPENSE AMOUNTS INCLUDED ON RETURN - OTHER

DEPRECIATION ROUNDING	$	2

AMENDED

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 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. ▶ See separate instructions

OMB No 1545-0047
2011
Open To Public Inspection

Name of the organization: SOUTHEASTERN MINNESOTA YOUTH ORCHESTRA, INC.

Employer identification number: 41-1427785

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to 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 non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(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
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total				▶			

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

AMENDED

Part II **Fundraising Events.** Complete if the organization answered "Yes" to 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 SPRING EVENT (event type)	(b) Event #2 FALL EVENT (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	16,301	11,577		27,878
	2 Less Charitable contributions	10,451	1,725		12,176
	3 Gross income (line 1 minus line 2)	5,850	9,852		15,702
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	1,828	6,063		7,891
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(7,891)
	11 Net income summary Combine line 3, column (d), and line 10 ▶				7,811

Part III **Gaming.** Complete if the organization answered "Yes" to 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				
Direct Expenses	2 Cash prizes				
	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 Combine line 1, column d, and line 7 ▶				

9 Enter the state(s) in which the organization operates gaming activities

a Is the organization licensed to operate gaming activities in each of these states? 9a ☐ Yes ☐ No

b If "No," explain

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

b If "Yes," explain

11 Does the organization operate 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 operated 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 name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ 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.** Complete this part to 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 complete this part to provide any additional information (see instructions).

AMENDED

SCHEDULE I
(Form 990)

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" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: SOUTHEASTERN MINNESOTA YOUTH ORCHESTRA, INC.

Employer identification number: 41-1427785

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 Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Check this box if no one recipient 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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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

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

AMENDED

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to 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 non-cash assistance
1 SCHOLARSHIPS	15	5,380			
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

AMENDED

SCHEDULE J (Form 990)

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" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: SOUTHEASTERN MINNESOTA YOUTH ORCHESTRA, INC.

Employer identification number: 41-1427785

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in 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 (e g , 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	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the filing organization uses 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 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 in 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?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
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	4c		X
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		X
b	Any related organization? If "Yes" to line 5a or 5b, describe in Part III	5b		X
6	For persons listed in 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?	6a		X
b	Any related organization? If "Yes" to line 6a or 6b, describe in Part III	6b		X
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported in 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	8		X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

AMENDED

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 in 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 are not 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		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ELIZABETH DUNN-OUELLETTE	(i)	0	0	0	0	0	0	0
	(ii)	0	0	0	0	0	0	0
2 MARK HICKEY	(i)	0	0	0	0	0	0	0
	(ii)	0	0	0	0	0	0	0
3 ANNE WINFREY	(i)	0	0	0	0	0	0	0
	(ii)	0	0	0	0	0	0	0
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

AMENDED

Part III Supplemental Information

Complete this part to 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

DAA

AMENDED

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

OMB No 1545-0047
2011
Open to Public Inspection

Name of the organization	Employer identification number
SOUTHEASTERN MINNESOTA YOUTH ORCHESTRA, INC.	41-1427785

AMENDED RETURN EXPLANATION

RETURN IS BEING AMENDED TO CORRECT THE LISTING OF DIRECTORS AND OFFICERS. A COPY OF THE REVISED BY-LAWS OF THE ORGANIZATION ARE ALSO ATTACHED.

FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS

THE ORGANIZATION'S BY-LAWS WERE AMENDED DURING THE CURRENT YEAR. AN UPDATED COPY OF THE BY-LAWS HAS BEEN INCLUDED WITH THIS RETURN.

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS

PARENTS OF THE CHILDREN REGISTERED WITH THE ORGANIZATION ARE CONSIDERED MEMBERS OF THE ORGANIZATION.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

MEMBERS ARE ALLOWED TO NOMINATE AND VOTE ON THE OFFICERS AND DIRECTORS OF THE ORGANIZATION.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE 990 IS REVIEWED BY SELECTED BOARD MEMBERS BEFORE IT IS FILED.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

ANY CHANGES TO COMPENSATION ARE DISCUSSED AT BOARD MEETINGS AND SUBJECT TO APPROVAL BY THE BOARD.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

MADE AVAILABLE ON REQUEST.

AMENDED

Form 4562 — Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172
2011
Attachment Sequence No 179

Name(s) shown on return: SOUTHEASTERN MINNESOTA YOUTH ORCHESTRA, INC.

Identifying number: 41-1427785

Business or activity to which this form relates: INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	4,300

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	323
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		2,454	7.0	HY	200DB	351
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	4,974
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

THERE ARE NO AMOUNTS FOR PAGE 2

AMENDED

Year Ended: June 30, 2012 41-1427785

Southeastern Minnesota Youth
Orchestra, Inc.
1001 14th St. NW 450
Rochester, MN 55901

Electing out of Bonus Depreciation Allowance for All Eligible Depreciable Property

The taxpayer elects out of first-year bonus depreciation allowance under IRC Section 168(k) for all eligible asset classes of depreciable property acquired after December 31, 2007. This election applies to all eligible depreciable property placed in service during the tax year.

AMENDED

41-1427785

Federal Asset Report
Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
7-year GDS Property:												
22	Cascio Xylophone	8/18/11	2,454				2,454	7	HY	200DB	0	351
			2,454				2,454				0	351
Prior MACRS:												
9	ZIP DRIVE	9/18/01	180				180	5	HY	200DB	180	0
10	LEXMARK PRINTER	4/23/02	230				230	5	HY	200DB	230	0
11	PRINTER	9/12/02	400				400	5	HY	200DB	400	0
13	COMPUTER	7/01/99	1,850				1,850	5	HY	200DB	1,850	0
14	COPIER/PRINTER	7/26/99	399				399	5	HY	200DB	399	0
15	COMPUTER	5/01/00	2,200				2,200	5	HY	200DB	2,200	0
20	LAPTOP	11/25/08	900				900	5	MQ	200DB	657	102
21	COMPUTER	5/07/09	1,610				1,610	5	MQ	200DB	1,059	221
			7,769				7,769				6,975	323
Other Depreciation:												
1	PRINTER	1/01/08	100				100	5	MO	S/L	80	20
3	BASS CLARINET	2/07/08	1,359				1,359	7	MO	S/L	679	195
4	PERCUSSION EQUIP	1/01/08	6,705				6,705	7	MO	S/L	3,353	957
5	PERCUSSION EQUIP	1/01/08	2,391				2,391	7	MO	S/L	1,196	341
7	LONE STAR PERCUSSION	4/11/05	3,997				3,997	7	MO	S/L	3,647	350
8	ENGLISH HORN	9/27/05	3,253				3,253	7	MO	S/L	2,995	258
16	PERCUSSION EQUIP	2/22/07	6,933				6,933	7	MO	S/L	4,457	991
17	TYMPANI	10/27/03	2,777				2,777	7	MO	S/L	2,777	0
18	BASSOON	7/17/08	3,500				3,500	7	MO	S/L	1,458	500
19	PERCUSSION EQUIP	11/20/08	4,813				4,813	7	MO	S/L	1,776	688
	Total Other Depreciation		35,828				35,828				22,418	4,300
	Total ACRS and Other Depreciation		35,828				35,828				22,418	4,300
	Grand Totals		46,051				46,051				29,393	4,974
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		46,051				46,051				29,393	4,974

BY-LAWS OF THE
SOUTHEASTERN MINNESOTA YOUTH ORCHESTRAS, INC. (SEMYO)
A corporation duly organized under the laws of the State of Minnesota
Approved 3/15/98, Amended 8/12/02, 10/10/11

ARTICLE I
CONFINES

Section 1. OFFICES. The principal office of the corporation shall be located at 1001 14th Street N.W., Suite 450, City of Rochester, County of Olmsted, State of Minnesota, or may have such offices within the State of Minnesota as the board of directors determines.

Section 2. PURPOSE. SEMYO is dedicated to the artistic and personal development of young instrumental musicians

Section 3. VISION. To be an enduring musical community that inspires excellence and a lifelong passion for the arts.

Section 4. TERRITORY. The geographic area serviced by SEMYO includes the southeastern region of Minnesota.

Section 5. GOVERNANCE. SEMYO is governed by a board of directors accountable to the general membership of SEMYO. The board may authorize any officer(s) or agent(s) to enter into any contract, or execute and deliver an instrument in the name of and on behalf of the organization. Such authority may be general or confined to specific instances.

ARTICLE II
MEMBERS OF SEMYO CORPORATION

Section 1. MEMBERSHIP. Membership in SEMYO is defined to consist of the SEMYO student and his/her parents or guardians; that is, membership is by family. Access to participation is granted through the timely payment of participation fees and/or utilization of available scholarships.

Section 2. MEMBERSHIP RESPONSIBILITIES. The membership shall support the organization through the payment of participation fees. In addition, the members are expected to provide support through the donation of time, expertise and other resources to accomplish the objectives and programs of the organization. The membership shall participate annually in the election of the directors of the board through an election process as defined within these by-laws.

Section 3. MEMBER VOTING RIGHTS. Each member family unit in good standing shall be entitled to up to two votes on each matter submitted to a vote of the members. In the case of split families, each biological parent can submit one vote.

Section 4. TERMINATION OF MEMBERSHIP. Membership in the organization shall end with the receipt of written notice of same, by withdrawal from participation in the music program by the student(s), by the lack of timely and complete payment of tuition, or by the expressed direction of the board of directors.

Section 5. RESIGNATION. Any member may resign by filing a written resignation to the SEMYO office, but such resignation shall not relieve the member so resigning of the obligation to pay any outstanding participation fees.

Section 6. REINSTATEMENT. On written request signed by a former member and filed with the SEMYO office, the board of directors, by affirmative vote of two-thirds of the members of the board, may reinstate such former member to membership on such terms as the board of directors may deem appropriate.

Section 7. TRANSFER OF MEMBERSHIP. Membership in this corporation is not transferable or assignable.

ARTICLE III
MEETINGS OF SEMYO MEMBERS

Section 1. ANNUAL MEETING. An annual meeting of the members shall be held at Rochester, Olmsted County, Minnesota, at a place to be designated by the board of directors. At the annual meeting the members, voting as provided in these by-laws, shall elect the directors and shall transact such other business as shall properly come before the meeting.

Section 2. SPECIAL MEETINGS. Special meeting of the members may be called upon the request of the president, the board of directors, or not less than one-tenth of the members having voting rights, at a place to be designated by the board of directors. The executive director shall call such meetings. If all of the members shall meet at any time and place, and consent to the holding of a meeting, such meeting shall be valid without call or notice, and at such meeting any corporate action may be taken.

Section 3. NOTICE OF MEETINGS. Written or printed notice stating the place, day and hour of any meeting of members shall be delivered either personally, by mail, or email to each member entitled to vote at such meeting, at least seven days before the date of such meeting, at the direction of the president, the SEMYO staff, the executive director, or the officers of persons calling the meeting. In case of a special meeting or when required by statutes or by these by-laws, the purpose(s) for which the meeting is called shall be stated in the notice. If mailed, the notice of a meeting shall be deemed to be delivered when deposited in the United States mail addressed to the member at his or her address as it appears on the records of the corporation, with postage thereon prepaid. If emailed, the notice shall be deemed delivered when successfully sent to the address as it appears in the records of the corporation. Notice may be delivered to members by means of printed notice given to the student(s) at a rehearsal, concert or other organized event.

Section 4. CONSENT TO MEETINGS. The transactions taken at any meeting, however called and noticed and wherever and whenever held, shall be as valid as though taken at a meeting duly held in accordance with the other provisions of these by-laws, if a quorum is present, and if, either before or after the meeting, each of the members not present thereat shall give a waiver of notice as provided in Article XI, Section 2. All such waivers of notice shall be made a part of the minutes of said meetings.

Section 5. REPORT. At the annual meeting of the members, the directors shall present a general report, verified by the president and the treasurer or by a general majority of the directors, discussing the assets and liabilities of the organization. More detailed information will be made available upon request.

Section 6. MEMBERS QUORUM. A quorum shall consist of at least ten percent of the total number of members present in person or by proxy for the transaction of business at any meeting of members. Where the voting is by mail, at least ten percent of the members shall be required for a quorum. If a quorum is not present at a meeting, those members present may adjourn the meeting until such time as a quorum may be present. At such reassembled meeting, at which a quorum shall be represented, any business may be transacted which might have been transacted at the meeting, which was adjourned.

Section 7. VOTING. At any meeting of the members, each member entitled to vote may vote in person or by proxy on any issue. Such proxies shall be executed in writing by the member or the member's duly authorized attorney in fact. Such proxy may authorize any other member by name to vote his or her discretion on any issues presented at such membership meetings. No proxy shall be valid after one month from the date of its execution. Each member family shall have two votes on any matter on which members have the right to vote. Members may vote by voice, by ballot, by email, or by mail. When determined to be advisable by the board of directors, the entire vote on any single issue may be by mail or e-mail. In such case, the notice of meeting or voting shall state each issue to be voted on by mail or e-mail, and shall be accompanied by a written form of ballot covering each issue on which a mail vote is to be had. Except as otherwise provided by law, or these by-laws, all elections and questions shall be decided by a majority vote of the members represented at any meeting at which a quorum is present.

Section 8. INFORMAL ACTION. Any action which may be taken at a meeting of the members may be validly taken without a meeting if a consent in writing, setting forth the actions so taken, shall be signed by all of the members entitled to vote with respect to the subject matter thereof. Any such consent shall be filed with the secretary of the corporation.

ARTICLE IV
BOARD OF DIRECTORS

Section 1. GENERAL POWERS. The board of directors shall manage the affairs of the corporation. The board will have all powers that may be exercised by the corporation. No changes

Section 2. BOARD MEMBERSHIP. The board of directors shall consist of active members representing the SEMYO membership and members of the community. Such representation shall be achieved through the periodic selection of directors to the board via elections held annually with ballots being cast by the active membership of the organization present at a meeting duly announced for that purpose or by absentee ballots. Election of the board and/or the filling of vacancies shall be as described in subsequent sections within these by-laws.

2.1. COMPOSITION OF THE BOARD. The board shall determine areas of expertise needed for the board. Board members may be selected from the community at large as well as from the membership parents or guardians. Community-at-large board members shall not exceed half of board membership. In addition, serving on the board in a non-voting capacity shall be the SEMYO music directors, administrative staff, and student representatives. No more than one adult member of a student's family may serve as a voting member on the board at any given time. Adult family members of the SEMYO staff are not allowed to serve on the Board of Directors during the employment period of the staff member.

2.2. NUMBER AND TENURE. The number of directors shall be not less than four or more than twenty. Directors shall be elected annually at a meeting of members. When possible, board membership, aside from the music director(s) and administrative staff, may be staggered with approximately one-third of the board being elected each year. The term of board membership shall be three years, except in those cases where the board of directors shall establish a one or two-year term of office for new trustees so that approximately one-third of the terms shall expire each year. The flexibility of the term of any board member is to be determined by the board on a case-by-case basis. A board member shall be eligible to serve not more than two full consecutive terms in the same office.

2.3. QUALIFICATIONS. Eligible nominees for a vacancy on the board of directors shall be active members of SEMYO or members from the community at large. Potential members may be nominated based upon their past or present contributions to the organization, their professional and/or civic interest and expertise, their interest in music, youth or other attributes, which would make them suitable to fulfill the responsibilities and/or direct the organization through their term of office.

2.4. ELECTIONS. Elections of individuals to fill board of director vacancies caused by completion of terms, by resignation, or by termination shall be held at least annually. Notice of such meetings to conduct an election shall be given to active members via written notice at least seven days prior to conducting such an election. Nominees for the vacancies are to be offered by the Nominating Committee, which shall consist of the President-Elect, and up to 3 other volunteers. Further, the members at the meeting held to conduct the election and/or or at a meeting preceding the election held for the purpose of seeking nominees, may offer suitable additional candidates for the slate.

2.5. VOTING. Voting shall be by voice, show of hands or on written ballots. The results shall be recorded in the minutes. Members notified of an election meeting who are unable to attend, may obtain a written absentee ballot through the SEMYO office and shall have it count as an official vote provided it is returned by mail, email, or in person to the SEMYO office in a sealed envelope no later than two days prior to the scheduled election day. All absentee ballots received shall be counted and recorded as such in the minutes. The majority of votes cast by the active members present, including any absentee ballots, shall form the basis for passage of a motion or election of a nominated candidate for office.

2.6. TERMINATION OF MEMBERSHIP. If the membership of any member of the corporation is terminated pursuant to the provisions of Article II Section 1 hereof, such member shall also be deemed to be removed as a director of the corporation.

Section 3. MEETINGS. A regular meeting of the board of directors shall be held on a monthly basis during the season without any other notice than this by-law.

Section 4. SPECIAL MEETINGS. Special meeting of the board of directors may be called by any agent of the corporation, upon request by the president or not less than one-third of the directors.

Section 5. PLACE OF MEETINGS. Meetings of the directors shall be held at such place as may be designated by the board of directors.

Section 6. NOTICE OF MEETING. The executive director or other staff shall give to each director by mail, email, or in person written notice of the time and place of each annual meeting at least seven days prior to the date thereof. No notice of any regular meeting need be given. The secretary or other agent shall give notice of any special meeting at least five days prior to the date thereof by written notice to each director by mail, e-mail, or in person. Notice in each case shall specify the time and place of the meeting, and in the case of a special meeting, the purpose(s) thereof. Any director may waive notice of any meeting. The attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 7. CONSENT TO MEETINGS. The transactions taken at any meeting, however called and noticed and wherever and whenever held, shall be as valid as though taken at a meeting duly held in accordance with the other provisions of these by-laws, if a quorum is present, and if, either before or after the meeting, each of the directors not present thereat shall give a waiver of notice as provided in Article IX Section 2. All such waivers of notice shall be made a part of the minutes of said meeting.

Section 8. BOARD QUORUM. A majority of the directors currently holding office present at a meeting is a quorum for the transaction of business. In the absence of a quorum a majority of the directors present may adjourn a meeting until a quorum is present. If a quorum is present when a duly called or held meeting is convened, the directors present may continue to transact business until adjournment, even though the withdrawal of a number of directors originally present leaves less than the proportion or number otherwise required for a quorum. The board president may use his/her discretion regarding voting on matters when directors originally present leave less than a quorum at the time to vote. The board president may execute the right to table the vote until a quorum is available to vote on the matter.

Section 9. VACANCIES. Any vacancy occurring in the board of directors and any directorship to be filled by reason of an increase in the number of directors shall be filled by the board of directors. A director appointed to fill a vacancy shall serve for the unexpired term of his or her predecessor in office. Each such appointment by the board shall be subject to the approval or disapproval of the members at the next regular or special meeting of the members. If the vacancy filled is for less than or equal to one year, this will not be considered a full term and the director could potentially serve an additional two terms.

Section 10. COMPENSATION. No director shall receive any compensation for his or her services as a director unless such compensation is authorized by resolution of the board of directors. Directors may be reimbursed for any expenses of attendance at meetings of the board. Nothing herein contained shall be construed to preclude any director from serving the corporation in any other capacity and receiving compensation therefore.

ARTICLE V
BOARD OFFICERS

Section 1. OFFICERS. The board, following the election of directors, shall elect from its members, individuals with the specified years of experience, to fill the following positions listed for the terms stated.

Section 2. NUMBER. The officers of the corporation shall be a president, president elect (alternately titled vice president), a secretary, a treasurer, and such other officers as may be elected in accordance with the provisions of this article. Any two offices except those of president and president elect, or president and treasurer, or president and secretary may be held by the same person.

Section 3. TERM OF OFFICE. In general, the terms of office for the corporation should be as follows, although at the discretion of the board, exceptions may be made:

- V.3.1. President. One-year term; at least one year on board of directors prerequisite.
- V.3.2. President Elect. One-year term; at least one prior year on Board of Directors preferred.
- V.3.3. Treasurer. Three-year term preferred.
- V.3.4. Secretary. One-year term, minimum.

Section 4. POWERS AND RESPONSIBILITIES. The board officers shall have such powers and shall perform such duties as may from time to time be specified in resolutions and other directives of the board of directors. In the absence of such specifications, each officer shall have the powers and authority and shall perform and discharge the duties of officers of the same title serving in nonprofit corporations having the same or similar general purposes and objectives as this corporation.

> 4.1. President. The president shall preside at all meetings of the members and of the directors. The president shall be the chief executive officer of the corporation, and shall have general control of the business of the corporation. The president shall be an ex-officio member of all standing committees.

When prescribed by the board, the president may execute and deliver in the name of the corporation any deeds, mortgages, contracts, or other instruments pertaining to the business of the corporation and in general shall perform all duties incident to the office of president.

4.2. President Elect. The president elect shall be chosen from the membership of the board. In the event of the absence or disability of the president, the president elect shall succeed to and perform the duties and exercise the powers of the president for the remainder of the resigned president's term, and will continue to do so to the end of the term as president to which he/she was originally elected. The president elect shall perform such other duties as may be prescribed by the board of directors.

4.3. Secretary. The secretary shall attend all meetings of the members and board of directors, keep minutes of all such meetings, give required notices, and perform such other duties as assigned by the board of directors and these by-laws.

4.4. Treasurer. The treasurer shall give at minimum, a quarterly report on the financial status of the organization. The treasurer oversees the handling of the financial accounts of the organization. The treasurer has the power to endorse deposits and withdrawals. The treasurer is responsible for developing the budget with the executive director with input from the executive committee and submitting it to the board of directors for discussion and approval.

Section 5. REMOVAL. Any officer may be removed by a majority vote of the board of directors whenever in its judgment the best interests of the corporation would be served thereby. Such removal shall be without prejudice to the contract rights, if any, of such officer.

Section 6. VACANCIES. A vacancy in any office because of death, resignation, removal, disqualification, or otherwise, may be filled by the board of directors for the unexpired portion of the term.

ARTICLE VI
COMMITTEES

Section 1. COMMITTEES OF DIRECTORS. The board of directors, by resolution adopted by a majority of the directors in office, may designate one or more committees, each of which shall consist of two or more directors. To the extent provided in such resolution, these committees shall have and exercise the authority of the board of directors in the management of the corporation; but the designation of such committees and the delegation thereto of authority shall not operate to relieve the board of directors, or any individual director, or any responsibility imposed on it, him, or her by law.

Section 2. STANDING COMMITTEES. The following standing committees, which shall be chaired by any member of the board of directors, to wit:

A. Executive Committee.

The officers of the board shall form the executive committee: president, president elect, secretary, treasurer, and, at the discretion of the president, the immediate past president and/or the executive director and artistic program director as non-voting members. The executive committee shall meet as required to perform any business referred to it or to act in the day-to-day business of SEMYO. The executive committee shall act only in the intervals between meetings of the board and shall at all times be subject to the control and direction of the board.

B. Other Standing Committees

Other committees may be formed and directed to meet as deemed appropriate to perform the work needed in the areas of Publicity/Communications and Special Events, Other committees, such as, but not limited to, Nominating, Fund Development, and Personnel, shall be formed as needed.

Section 3. AD HOC COMMITTEES. The board of directors may also, from time to time, appoint such ad hoc committees as it may deem proper, and may prescribe the functions and duties of such committees and terms of membership of committee members.

ARTICLE VII
CONTRACTS, CHECKS, DEPOSITS, AND FUNDS

Section 1. CONTRACTS. The board of directors may authorize any officer(s), or agent(s) of the corporation, in addition to the officers so authorized by these by-laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or may be confined to specific instances.

Section 2. CHECKS, DRAFTS OR ORDERS. All checks, drafts or orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer(s), and/or agent(s) of the corporation, and in such manner as shall from time to time be determined by the board of directors. *Such instruments shall be drawn up by the treasurer or other officer or agent, and signed by a different officer or agent.*

Section 3. DEPOSITS. All funds of the corporation shall be deposited to the credit of the corporation in such banks, trust companies, or other depositories as the board of directors may designate, or as may be designated by any officer(s), and/or agent(s) of the corporation to whom such power may be delegated by the board of directors. For the purpose of such deposit, any person(s) to whom power is so delegated may endorse, assign and deliver checks, drafts, and other such orders for the payment of money, which are payable to the order of the corporation.

Section 4. GIFTS. The board of directors may accept or decline, on behalf of the corporation, any contribution, gift, bequest, or devise for any purpose of the corporation.

ARTICLE VIII
BOOKS AND RECORDS

The corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members, board of directors, and committees having and exercising any of the authority of the board of directors, and shall keep at the principal office a record giving the names and addresses of the members entitled to vote. Any member, or any member's agent or attorney may inspect all books and records of the corporation for any proper purpose at any reasonable time.

ARTICLE IX
FISCAL YEAR

The fiscal year of the corporation shall begin on the first day of July in each year and end at midnight on the thirtieth day of June of the following year.

ARTICLE X

PARTICIPATION FEES

Section 1. PARTICIPATION FEES. The board of directors, from time to time, shall determine the amount of participation fees payable to the corporation by members of each orchestra, and shall give appropriate notice to the members.

Section 2. DEFAULT AND TERMINATION OF MEMBERSHIP. When any member of any orchestra is in default in the payment of participation fees for a period of two months from the beginning of the period for which such participation fees become payable, his/her membership may thereupon be terminated by the board of directors as provided herein above.

ARTICLE XI
NOTICES

Section 1. NOTICE. All notices required by the by-laws shall be in writing and shall be delivered by the secretary or other agent to the members or directors entitled thereto, at their addresses as shown on the records of the corporation, by mail, facsimile, email, or hand delivery.

Section 2. WAIVER OF NOTICE. Whenever any notice is required to be given under the provisions of the Articles of Incorporation or the by-laws of the corporation, a waiver thereof in writing signed by the person(s) entitled to such notice, whether before or after the time stated herein, shall be deemed equivalent to the giving of such notice.

ARTICLE XII
EXECUTION OF CONTRACTS

The board of directors, except as otherwise provided in these by-laws, may authorize any officer(s) or agent(s) to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation. Such authority may be general or confined to specific instances. Unless so authorized by the board of directors, no officer, agent or employee shall have any power or authority to bind the corporation by any contract or engagement, or to pledge its credit, or to render it liable pecuniary for any purpose or in any amount.

ARTICLE XIII
INDEMNIFICATION

Each director and officer, whether or not then in office, shall be indemnified by the corporation against costs and expenses reasonably incurred by him/her in connection with any action, suit or proceeding in which he/she may be involved by reason of his being or having been a director or officer of the corporation, except in relation to matters as to which he/she shall be finally adjudged in any such action, suit or proceeding to be or to have been derelict in the performance of his duty as such director or officer. The foregoing right of indemnification shall not be exclusive of other rights to which a director or officer may be entitled as a matter of law.

ARTICLE XIV
ADMINISTRATIVE POLICIES AND PROCEDURES

The organization shall have a set of administrative policies and procedures that provide the operational reference and direction needed to successfully manage the organization. This document shall be subservient to the by-laws, shall be specific in it description of administrative matters and shall be reviewed, updated, and approved periodically as needed by the board. Any changes to the document shall be communicated to the affected individuals within SEMYO and to the SEMYO membership. Copies of the policies and procedures shall be available to the membership.

ARTICLE XV
AMENDMENT OF BY-LAWS

These by-laws may be altered, amended, or repealed, and new by-laws may be adopted by a two-thirds vote of the directors present at any regular meeting or at any special meeting, if at least seven days written notice is given of intention to alter, amend, or repeal or to adopt new by-laws at such meeting or by a vote of the majority of the members present or by proxy at any regular or special meeting.

Approved at SEMYO Board of Directors Meeting 3/15/98
Dated this 27th day of March, 1998

Signed *Joseph E. Parisi* and *Susan E. McMillan,* Co-Presidents
Board of Directors
Southeastern Minnesota Youth Orchestras, Inc.

Amended and approved at SEMYO Board of Directors Meetings 6/13/02, 7/8/02, and 8/12/02
Dated this 12th day of August, 2002

Donna Dunn
Board of Directors
Southeastern Minnesota Youth Orchestras, Inc.

Amended and approved at SEMYO Board of Directors Meeting 10/10/11
Lynn Torsher
Board of Directors
South Eastern Minnesota Youth Orchestras, Inc