

CANTUS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JULY 31, 2020

CANTUS

FINANCIAL STATEMENTS

For the Year Ended July 31, 2020

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Mahoney Ulbrich Christiansen Russ P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Cantus
Minneapolis, Minnesota

We have audited the accompanying financial statements of Cantus (a nonprofit organization), which comprise the statement of financial position as of July 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cantus as of July 31, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Adoption of New Accounting Standard

As discussed in Note 2 to the financial statements, Cantus has adopted Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

We have previously audited Cantus' 2019 financial statements, and we expressed an unmodified audit opinion on those financial statements in our report dated November 30, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended July 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Mahoney Ulbrich
Christiansen Russ P.A.*

December 6, 2020

STATEMENT OF FINANCIAL POSITION

	2020	2019
ASSETS		
Current assets:		
Cash	\$ 450,505	\$ 145,062
Accounts receivable	149	13,404
Grants receivable	109,690	93,882
Prepaid expenses	22,236	12,959
Total current assets	582,580	265,307
Leasehold improvements and equipment, net	655	1,707
Security deposits	1,753	2,738
Total assets	\$ 584,988	\$ 269,752
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 7,182	\$ 24,974
Accrued payroll and related	15,813	15,462
Deferred revenue	17,360	25,499
Refundable advances	58,715	-
Current portion of notes payable	12,828	28,443
Total current liabilities	111,898	94,378
Long-term liabilities:		
Notes payable, net of current portion	269,604	-
Total liabilities	381,502	94,378
Net assets:		
Net assets without donor restrictions:		
Board designated	24,000	-
Undesignated	76,720	46,666
Total net assets without donor restrictions	100,720	46,666
Net assets with donor restrictions	102,766	128,708
Total net assets	203,486	175,374
Total liabilities and net assets	\$ 584,988	\$ 269,752

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CANTUS

STATEMENT OF ACTIVITIES

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

	2020				
	Without donor restrictions		With	Total	2019
	Undesignated	Board Designated	restrictions		
Support and revenues:					
Support:					
Individual contributions	\$ 264,594	\$ -	\$ -	\$ 264,594	\$ 175,171
Foundation/corporate contributions	91,948	24,000	30,000	145,948	64,410
In-kind contributions	38,080	-	-	38,080	48,990
Government grants	10,000	-	85,000	95,000	147,163
Cantus Idol, net of direct donor benefits of \$25,352 in 2019	118,209	-	-	118,209	81,381
Net assets released from restrictions	140,942	-	(140,942)	-	-
Total support	663,773	24,000	(25,942)	661,831	517,115
Revenues:					
Ticket sales and touring fees	276,432	-	-	276,432	758,588
Merchandise sales	21,203	-	-	21,203	32,703
Royalty	1,213	-	-	1,213	5,195
Miscellaneous	1,297	-	-	1,297	-
Interest income	111	-	-	111	131
Total revenues	300,256	-	-	300,256	796,617
Total support and revenues	964,029	24,000	(25,942)	962,087	1,313,732
Expenses:					
Program services	724,294	-	-	724,294	1,041,561
Management and general	130,719	-	-	130,719	160,276
Fundraising	78,962	-	-	78,962	40,789
Total expenses	933,975	-	-	933,975	1,242,626
Change in net assets	30,054	24,000	(25,942)	28,112	71,106
Net assets, beginning of year	46,666	-	128,708	175,374	104,268
Net assets, end of year	\$ 76,720	\$ 24,000	\$ 102,766	\$ 203,486	\$ 175,374

See accompanying notes to financial statements.

CANTUS

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

	2020				2019
	Program	Management and General	Fund- raising	Total	
Salaries	\$ 420,965	\$ 58,300	\$ 48,968	\$ 528,233	\$ 535,250
Employee benefits	22,029	3,069	2,578	27,676	36,910
Payroll taxes	33,239	4,605	3,868	41,712	43,132
	<u>476,233</u>	<u>65,974</u>	<u>55,414</u>	<u>597,621</u>	<u>615,292</u>
Rental - rehearsal and event	36,782	-	-	36,782	73,464
Independent contractors	7,625	-	3,239	10,864	77,233
Touring management services	5,435	-	-	5,435	72,088
Cost of merchandise sales	3,281	-	365	3,646	8,574
Professional services	-	46,999	-	46,999	46,341
Travel and meals	44,924	-	619	45,543	151,343
Marketing	68,380	5,900	-	74,280	110,260
General artistic	8,484	-	-	8,484	9,431
Printing, postage, and delivery	-	1,751	10,957	12,708	10,380
Rent and storage - office	22,604	3,131	2,630	28,365	27,901
Supplies and equipment	8,468	1,164	953	10,585	16,443
Finance and service charges	18,849	2,592	2,120	23,561	28,892
Insurance	13,564	1,879	1,578	17,021	10,865
Information technology	8,080	1,111	909	10,100	4,912
Depreciation	842	116	95	1,052	1,598
Miscellaneous	<u>743</u>	<u>102</u>	<u>84</u>	<u>929</u>	<u>2,961</u>
Total expenses by function	724,294	130,719	78,962	933,975	1,267,978
Less expenses included with revenues on the statement of activities					
Cost of direct donor benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,352)</u>
Total expenses	<u>\$ 724,294</u>	<u>\$ 130,719</u>	<u>\$ 78,962</u>	<u>\$ 933,975</u>	<u>\$ 1,242,626</u>

See accompanying notes to financial statements.

CANTUS

STATEMENT OF CASH FLOWS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Change in net assets	\$ 28,112	\$ 71,106
Adjustments to reconcile the change in net assets to net cash from operating activities:		
Depreciation	1,052	1,598
Changes in operating assets and liabilities:		
Accounts receivable	13,255	(9,888)
Grants receivable	(15,808)	84,775
Prepaid expenses	(9,277)	1,675
Security deposits	985	(510)
Accounts payable	(17,792)	(22,815)
Accrued payroll and related	351	3,619
Deferred revenue	(8,139)	(35,393)
Refundable advances	58,715	-
Net cash flows from operating activities	<u>51,454</u>	<u>94,167</u>
Cash flows from financing activities:		
Proceeds from issuance of notes payable	270,100	-
Payments on notes payable	<u>(16,111)</u>	<u>(23,754)</u>
Net cash flows from financing activities	<u>253,989</u>	<u>(23,754)</u>
Net increase in cash	305,443	70,413
Cash, beginning of year	<u>145,062</u>	<u>74,649</u>
Cash, end of year	<u><u>\$ 450,505</u></u>	<u><u>\$ 145,062</u></u>
Supplemental disclosures of cash flow information:		
Cash paid during the year for interest	<u><u>\$ 1,292</u></u>	<u><u>\$ 2,825</u></u>

See accompanying notes to financial statements.

CANTUS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

1. ORGANIZATION

Cantus, a full-time professional vocal ensemble, is a not-for-profit corporation organized under the laws of the state of Minnesota. Cantus performs more than 60 concerts both in national and international touring, as well as in its home of Minneapolis-St. Paul, Minnesota and has released 18 albums on its own self-titled label. Working without a conductor, the members of Cantus rehearse and perform as chamber musicians, each contributing to the entirety of the artistic process. Committed to the expansion of vocal music repertoire, Cantus is an active commissioner of new music and has received numerous commissioning grants from both private foundations and government arts agencies. Integral to the Cantus mission is its commitment to preserve and deepen music education in the schools. Each year the artists of Cantus share their own love of singing with thousands of students in workshop and master class settings across the country and through their award-winning High School Residency program based in the greater Twin Cities metro area.

Cantus' primary sources of support and revenue are contributions, grants, ticket sales and touring fees.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Standards Adopted – In 2019, Cantus adopted Accounting Standards Update (ASU) 2018-08 *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The adoption of ASU 2018-08 has been applied using the modified prospective method to the financial statement for the year ended July 31, 2020, and the years going forward. Accordingly, there was no impact on previously reported net assets. The presentation and disclosures of contributions have been enhanced in accordance with the standard. As a result of its implementation, \$58,715 of government grants that would have been recognized as revenue previously are recorded as refundable advances. As it has for many years, the organization intends to fulfill the requirements of its government grants.

	Grant Date	Total Potential Award	Cash Received	Recognized in FY20	Refundable Advance
MSAB Arts Access	Nov. 2019	\$31,931	\$30,334	\$10,000	\$20,334
MSAB Arts Touring	Nov. 2019	40,401	38,381	-	38,381
					<u>\$58,715</u>

(Continued)

CANTUS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proposed Accounting Standards – On May 28, 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers. The standard's core principle is that an entity will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in an entity providing users of financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenue and cash flows arising from the entity's contracts with customers. This standard will be implemented for the calendar year ending July 31, 2021. Cantus is currently in the process of evaluating the impact of adoption of this ASU on its financial statements.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Accounting and Presentation – The financial statements of Cantus have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Cantus is required to report information regarding its financial position and activities according to the following net asset categories:

- *Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions that will be met by the passage of time or other actions specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents – For purposes of the statement of cash flows, Cantus considers all highly liquid investments purchased with a maturity date of three months or less to be cash equivalents.

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CANTUS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable – Accounts receivable are stated at net realizable value. The accounts receivable balance represents amounts considered collectible at year end; therefore, no allowance for bad debts has been recorded. It is management's policy to charge off uncollectible receivables when management determines the receivable will not be collected. Management has determined that no allowance is necessary at July 31, 2020 and 2019.

Leasehold Improvements and Equipment – Leasehold improvements and equipment are carried at cost, with the exception of donated equipment which is recorded at fair market value at date of gift. Depreciation is computed using the straight-line method over the shorter of the estimated useful life of each asset or the lease term. Maintenance and repairs are expensed as incurred. Major renewals or betterments that extend the lives of leasehold improvements and equipment are capitalized.

Contributions – Contributions are recognized when the donor makes a commitment to give to Cantus that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions and transferred to net assets without donor restrictions when a specific time restriction ends or a purpose is accomplished. Contributions restricted for leasehold improvements and equipment are released when the leasehold improvement and equipment are placed into service.

Contributed Materials and Services – Contributed materials are recorded as contributions when received at their fair value. Cantus received \$5,820 of contributed materials in 2019.

Contributed services are recorded as contributions, at their fair value, when the service creates or enhances a non-financial asset or the service requires specialized skills that would need to be purchased if not provided by donation. In 2020, Cantus received \$8,880 in donated professional services. In 2019, Cantus received \$5,820 in donated professional photography services.

Cantus uses rehearsal and parking space at Westminster Presbyterian Church at a discounted rate. See Note 8.

Government Grants – Government grants are accounted for as contributions. Government grants are considered conditional based on certain performance requirements and/or the incurrence of allowable qualifying expenses. Revenue is recognized when the performance requirements are met or when the eligible expenditures, as defined in each grant, are incurred. Funds received before conditions are met are recorded as refundable advances.

(Continued)

CANTUS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Ticket Sales and Touring Fees – Ticket sales and touring fees revenue is recognized upon completion of the event. Advance ticket sales and touring fees for future performances are recorded as deferred revenue.

Sales Tax – Cantus collects sales tax from customers and remits it to the respective taxing authority. Cantus' policy is to exclude the tax collected and remitted from sales and cost of sales.

Marketing Expenses – Marketing costs are expensed as incurred. Marketing expenses were \$74,280 in 2020 and \$110,260 in 2019.

Functional Expenses – Cantus allocates its expenses among its program and support services. Expenses that can be identified with a program or support service are recorded directly according to their natural expenditure classification. Indirect expenses that are common to several functions are allocated based on employee time efforts. Indirect expenses include payroll and related, rent and storage – office, insurance, information technology, supplies and equipment, depreciation, and miscellaneous.

The decrease in the percent of Cantus spending on its program functions in FY20 compared to past years reflected the impact of the Coronavirus (Covid-19) Pandemic on the organization. The ensemble's planned live performances were cancelled for nearly half a year. As a result, it spent significantly less than prior years on direct program expenses, most notably on: rehearsal and event space, independent contractors (musicians), touring management services, travel and meals.

Income Taxes – Cantus is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and applicable Minnesota Statutes, except to the extent it has taxable income from activities that are not related to its exempt purpose. Management believes Cantus did not have any unrelated business income in 2020 or 2019. Cantus believes that it has appropriate support for any tax positions taken, and accordingly, does not have any uncertain tax positions that are material to the financial statements.

Comparative Totals – The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with Cantus' financial statements for the year ended July 31, 2019, from which the summarized information was derived.

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CANTUS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

3. GRANTS RECEIVABLE

Grants receivable are expected to be collected in the year ending July 31, 2021.

4. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure within one year of July 31, comprise of the following:

	<u>2020</u>	<u>2019</u>
Cash	\$ 450,505	\$ 149,102
Accounts receivable	149	13,404
Grants receivable	<u>109,690</u>	<u>93,882</u>
Total financial assets available within one year	\$ <u>560,344</u>	\$ <u>256,388</u>

As part of liquidity management, Cantus operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. Cantus considers all expenditures related to its ongoing activities, as well as activities undertaken to support those activities, to be general expenditures. Monthly financial statements containing budget versus actual results are produced which are monitored by the finance committee.

5. LEASEHOLD IMPROVEMENTS AND EQUIPMENT

Leasehold improvements and equipment consist of the following:

	<u>2020</u>	<u>2019</u>	<u>Estimated useful life - years</u>
Equipment	\$ 20,642	\$ 20,642	5
Leasehold improvements	2,050	2,050	4.5
Accumulated depreciation	<u>(22,037)</u>	<u>(20,985)</u>	
	<u>\$ 655</u>	<u>\$ 1,707</u>	

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

6. NOTES PAYABLE

Notes payable consist of the following:

	2020	2019
Propel Nonprofits	\$ 12,232	\$ 28,443
Paycheck Protection Program	120,200	-
Economic Injury Disaster	150,000	-
	<u>\$ 282,432</u>	<u>\$ 28,443</u>

Propel Nonprofits Loan - Cantus has a note payable to Propel Nonprofits in the original amount of \$100,000 with an interest rate of 6.5%. The note requires monthly payments of \$2,600. All unpaid principal and interest was due July 2, 2020, but was extended and repaid in August, 2020. The note was secured by assets of Cantus.

Paycheck Protection Program Loan - \$120,200 forgivable loan from the Paycheck Protection Program created by the CARES Act. The loan is forgivable in certain circumstances if utilized for qualified business expenses. The loan bears interests at 1% and must be repaid by April 2022 if not forgiven.

Economic Injury Disaster Loan - \$150,000 loan from the U.S. Small Business Administration bearing interest at 2.75%. The note requires monthly payments of \$641 commencing June 2021 and all unpaid principal and interest is due June 2050.

Maturities of the notes payable for the years ending July 31 are as follows:

2021	\$ 12,828
2022	123,832
2023	3,733
2024	3,837
2025	3,944
Thereafter	134,158
Total maturities	<u>282,332</u>
Less current maturities	<u>(12,828)</u>
	<u>\$ 269,504</u>

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CANTUS

NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

7. NET ASSETS

Net assets with donor restrictions at July 31 are for the following:

	2020	2019
	<u> </u>	<u> </u>
Subject to the passage of time:		
General operations – time restriction	\$ 30,000	\$ 70,552
Subject to expenditure for specified purpose:		
National tour	26,762	22,917
Artists' personnel cost	46,004	-
MSAB Arts Access Grant	<u>-</u>	<u>35,239</u>
	<u>\$ 102,766</u>	<u>\$ 128,708</u>

The board has designated \$24,000 of a foundation's grant for general operation funds for use in the year ending July 31, 2021.

8. LEASE AGREEMENT

Cantus leases office space under an operating lease. The lease requires monthly payments of rent, common area maintenance, and reimbursement of construction costs. The lease expired June 30, 2020, and an amendment was signed to extend the lease until December 31, 2020. Cantus has the option to renew their lease until June 30, 2026.

Rent expense for the office space was \$25,963 and \$27,900 for the years ended July 31, 2020 and 2019.

If renewed to its fullest extent, future minimum lease payments for the years ending July 31 will be as follows:

2021	\$ 22,608
2022	22,660
2023	23,236
2024	23,288
2025	23,864
Thereafter	<u>22,739</u>
	<u>\$ 968,765</u>

(Continued)

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

8. LEASE AGREEMENT (Continued)

Cantus also receives donated rehearsal space. Contributions and expenses related to the donated space in 2020 and 2019 were valued at \$29,200 and \$43,260, respectively.

9. EMPLOYEE BENEFIT PLAN

Cantus sponsors an employee benefit plan established under section 403(b) of the Internal Revenue Code. All full-time employees of Cantus are eligible to participate in the plan. There were no contributions made by Cantus to the plan in 2020 and 2019.

10. CONDITIONAL PROMISES TO GIVE

Cantus has received a conditional promise to give from the Minnesota State Arts Board to provide an unspecified amount of operating support for 2021. Conditional promises to give are not included in revenue and support until the conditions are substantially met.

11. CONCENTRATIONS

Cantus used a single booking agent for concerts outside of Minnesota. Revenues received through the booking agent were \$100,641 in 2020 (10% of total support and revenue) and \$507,049 in 2019 (38% of total support and revenue).

Cantus maintains its cash in one bank. The balance is insured by the Federal Deposit Insurance Corporation up to \$250,000. At July 31, 2020 and 2019, Cantus' uninsured cash balances were \$202,521 and \$-, respectively. Management believes Cantus is not exposed to any significant credit risk on its accounts.

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended July 31, 2020
(With Comparative Totals for 2019)

12. CORONAVIRUS (COVID-19) PANDEMIC

A nationwide public health emergency is developing in 2020. Many states have enacted measures to combat the global pandemic resulting from a novel strain of coronavirus known as COVID-19. Measures have included regulatory restrictions on individual and business activities as well as recommendations for further voluntary curtailment of activities. Impacts include disruptions or restrictions on employees' ability to work and cancelled in-person concerts. The future effects of these issues are unknown. As the size of the Cantus ensemble is less than 10 individuals, the group has been able to rehearse and produce online concerts, following strict quarantine and testing regimens. Cantus obtained a forgivable loan totaling \$120,000 through the Paycheck Protection Program created by the CARES Act. The conditions for forgiveness included incurring eligible expenses and payroll costs within a 24-week covered period while maintaining a certain number of full-time employees.

13. SUBSEQUENT EVENTS

As described in Note 6, the Propel Nonprofits Loan was paid off in August 2020.

Cantus' office space lease was renewed in October 2020 for an additional six months through June 2021 with monthly payments of \$994.

Management has evaluated subsequent events through December 6, 2020, the date on which the financial statements were available for issue.